

## **LWVS Information Session School Budget 2021-22 - Advance Questions**

### **I. Goals and Objectives**

Please discuss the goals and objectives of the 2021-22 proposed budget, including:

- specific strategic and institutional priorities
- important themes or noteworthy elements
- educational priorities

Describe your process prior to development of the draft budget. Did the Board have a target amount for the budget, tax levy and/or tax rate increase?

The school budget provides the necessary financial resources to operate the School District and to help achieve the goals and objectives of the School District as set forth in the Strategic Plan.

The District's Strategic Plan evolved out of focus groups and survey responses from stakeholders (students, teachers, parents and community members); resulting in consensus on seven strategic "pillars": Cohesive Community, Educator Autonomy & Responsibility, Effective Learning Organization, Personalized Learning, Student Autonomy, & Responsibility, Sustainable Infrastructure, and Wellness & Well-Being. These "pillars" or "values" are realized through the 13 supporting goals of the Plan and provide the guiding factors in our budget development. This information is shared in every [Budget Session](#) within the first few slides as a grounding to our presentations and a reminder of budget focus.

The School Budget is developed organically with a focus on our Strategic Plan. Administration is not given any financial parameters by the Board of Education during the budget development process. Influences other than the Strategic Plan include (not in any particular order):

- Federal/State Mandates
- Staff & Student Input
- Citizen Input
- State Aid and Federal Grants
- CPI and Economic Conditions
- Requirements of Labor Agreements
- State and Local Program Changes, and currently
- Covid-19

### **II. Community Involvement**

Identify and discuss how the Scarsdale community has been involved with and informed the budget development process, including:

- the number of community emails the Board has received to date on the 2021-22 budget, and [The Board received an email from the LWVS with their Budget Forum questions on 11/18/20, and five other emails related to the 2021-22](#)

budget. As you know, we have had some members of the community speak about the budget during public comment.

- the general topics of community interest related to the Budget. In addition to the LWVS's questions, the topics were: the inclusion of funds to purchase barriers for the fall, identifying and budgeting for risks related to full in-person learning in the fall, appreciation for the potential summer enrichment program, funding for teacher summer work and professional development, how does the Board plan to gain an understanding of the community's priorities and concerns, and align the budget accordingly, and programming related to multiculturalism, diversity, inclusion and belonging efforts.
- Other involvement: The 2021-22 budget [webpage](#) provides all related documents and the Q&A, and the community is reminded about the budget sessions and encouraged to participate on a regular basis via emails and/or presentations and comments during our meetings.

Are there any aspects of community involvement in the process that the Administration and Board hope to change in future years of budget development? Additionally, are there any new ideas gained from the community engagement meetings the Board conducted that will be implemented in the future?

There have not been discussions on changes to the traditional budget development calendar and ongoing opportunities (beginning in November) for community engagement in the budget development process.

Additionally, are there any new ideas gained from the community engagement meetings the Board conducted that will be implemented in the future?

There were many ideas generated from the Board's Committee on Community Engagement work/activities; a number of opportunities have already been implemented and a few more will be presented to the Board on March 8. The Committee is scheduled to meet again on March 24. The Committee Working Document (available on the [Committee's webpage](#)) includes a chart which shows the opportunities (generated during Committee discussion, or provided during the Listening Sessions and via ongoing emails from the community). You can review the opportunities and their status through this chart.

### **III. Community Financial Health and District Fiscal Health**

Discuss how the community's and the District's fiscal health has affected budget choices, including:

- Overall amount of budget and budget-to-budget increase;
- Amount of tax levy and tax levy increase;
- Amount of tax rate increase;
- Amount of assigned and unassigned fund balance;

- Use of prior year surplus; and
- Amount budgeted to enhance educational quality for our students.

What is the dollar amount of tax increase for the average Scarsdale homeowner as related to the proposed budget for 2021-22 using an average property value of \$1.5M? [\\$316. This can be found in the Budget Book in Appendix C.](#) What are the remaining cost unknowns that could affect the 2020-21 budget surplus and fund balance, including but not limited to increasing in-person teaching during this pandemic year? [This was also presented in Budget Session #3 on slide #13.](#) If the undesignated fund balance at year-end goes to the projected level of 2.8%, that would be the lowest level since 2006-2007 which was the year the cap increased from 2% to 4%. Moody's currently has Scarsdale rated Aaa; is this drop in undesignated fund balance a potential concern for rating agencies when evaluating Scarsdale's creditworthiness? [Yes, this is a potential concern as we move forward. As part of our budget plan we have recommended a continuance of the Pandemic Deficit Reduction \(state aid holdback\) which will help mitigate any ongoing losses associated with the pandemic. It will be important that we replenish our undesignated fund balance as we are able to do so.](#) What are the undesignated fund balance levels at other comparable districts? [We do not have access to this current specific information.](#) The 2021-22 State Aid revenue is estimated at ~\$6.3MM, a 6.49% increase over the current year's projected actual. There is also a Pandemic Deficit Reduction (PDR) and Building Aid for over \$1.5MM in the 2021-22 budget. Has there been any further guidance given by NYS with regard to State Aid? [Not at this time.](#)

#### **IV. Covid-19 Budget Impact**

The 2021-22 Proposed School Budget has been presented for the most part as a non-Covid year but includes an \$800,000 allocation in budgetary appropriations funded by assigned fund balance (no tax impact) as follows:

- Additional 2.0 FTE teachers for remote learning, supplemented by an additional 1.0 FTE contingent as part of the regular budget. Total: \$220,000.
- Funding for other unanticipated non-recurring costs associated with Covid-19 including instructional or general support type expenses. Total \$330,000.
- Introduction of an Elementary Summer Enrichment Program (2021). Total \$250,000.

At the Feb. 1 BOE meeting, desk partitions and tents were discussed as possible purchases to explore. Would these be covered in the above? Are there continued classroom furniture purchases anticipated beyond what will be covered in the 2020-21 budget? In light of recent studies regarding Covid-19 air quality and risk-mitigating measures in general, are there any additional efforts being considered that might require funding such as classroom HEPA air purifying units?

[Earlier this school year the Board of Education approved a \\$2.564MM transfer from unassigned fund balance to cover expenses related to Covid including PPE, staffing, technology and instructional supplies. We continue to incur additional similar expenses which project to another \\$1MM. Included in this year's expenses are desk barriers\(1000s\), Desks \(about 1,500\),](#)

classroom portable HEPA air purifying units, window fans, additional air filtering on our mechanical units, sanitizing stations etc. We also plan on renting tents for the Middle and High School for the remainder of the year to ease lunch period congestion.

With the purchases made this year to prepare our facilities and operationalize mitigation strategies, we do not anticipate a recurrence of similar expenses next year. As outlined in our strategy however we do allocate some funds (\$330,000) to cover additional unforeseen costs above and beyond our base budget.

What were the results of the recent survey to parents regarding the Elementary Summer Enrichment Program? Would summer instruction include curriculum not covered during this school year due to Covid?

There is strong interest (300+ students) but many questions came up from parents about structure and content. A follow up survey will provide additional information and ask for a firm commitment from families. The focus on the program will be on the application of skills and concepts covered in the previous school year in a project-based format. There will be no essential content that would be needed for the upcoming year, as not to disadvantage students unavailable to attend the summer enrichment program. The additional time with students, however, will give students added opportunities to creatively and meaningfully apply and reinforce learning.

## **V. Special Education**

Our in-district Special Education program has expanded significantly over the years. The number of co-taught classrooms in the district grew from 5 to 13 units in 5 years, with the expectation of an additional ICT class in 2021-22 for a total of 14. 2 special classes have also been introduced within the district. Special Education Expenditures from 2017-18 actual to 2021-22 draft budget is an increase of 27%, with 2020-21 projected to 2021-22 budget expected to rise 4.24%. Is this a trend you expect to continue?

The trend has been consistent for the past 5 years. We are approaching more comparable numbers to other districts which tend to run between 12-14%. I do believe that we will move to that range over the next few years.

Is there a way to project and model future growth of our Special Education program to ensure that we can adequately support our Special Education children, both as more children enter elementary school with Special Education needs and as our elementary school children age through SMS and SHS?

Unfortunately, it is very difficult to predict beyond what is stated above. Not all special education entrants are comparable, students have variable needs with some being much more resource intensive than others. We have seen enormous growth in our ICT program, that could

continue but there is no way to tell whether the profile of student fitting ICT continues to be the dominant profile of new entrants or classifications. Additionally, the pandemic may have an effect on the number of referrals and has already increased the number of students moving into the District.

In the 2021-22 proposed budget there are proposed 1.6 FTE related to Special Education at the SMS and SHS levels.

There is an increase to the part time speech therapist and an additional LRC teacher in the HS currently proposed. We are watching the MS numbers closely but there are currently no teaching position changes proposed.

## VI. Staffing

Contractual salary increases for all employees including 15.0 FTE teacher retirements and proposed increased staffing, totaling \$2.167 million. Increased staffing includes:

- 1.0 FTE Elementary School Special Education Integrated Co-Teaching
- 1.0 FTE High School Special Education Learning Resource Center
- 0.4 FTE High School Speech Teacher
- 0.2 FTE Middle School Psychologist’s Secretary
- 5.0 FTE Cleaners, one for each elementary school

With 15 retirements this year, will hiring replacements be an issue?

This is not so different from past years, so I don’t anticipate an issue. We had over 750 candidates attend a regional job fair on February 27, and we currently have between 19 (Chem)-200 (Guidance) applicants for our positions. Below is the recent vacancy history:

Years	Probationary	Leave Replacement	Part time	Total
2017-2018	31	6	6	43
2018-2019	25	4	2	31
2019-2020	26	11	2	39
2020-2021	20	4	1	25
2021-2022	26	3	TBD	29

Could you please describe the rationale behind the recommendation for 5.0 FTE Cleaners? It appears that after the proposed increased staffing that SHS would have the most square footage per cleaner, of about 39,000 versus about 31,000 at the other levels. Do you anticipate needing to hire another cleaner at the SHS level in the future?

In past years the League has inquired about Guidance Counselor (Dean) staffing levels at SHS in light of the increase in the social/emotional needs of students, re: staff to student ratio. Could you explain your reassessment of this staffing issue for 2021-22 budget purposes? Has there been an increase in the social/emotional needs of students in light of Covid?

## **VII. Investments and Enhancement**

Outline and describe how the 2021-22 budget supports curricular initiatives and programs included in the Strategic Plan.

This budget continues a forward momentum in our [2019-2024 Strategic Plan](#) in all 13 goals. Certainly, in a COVID year, our methods for and pace moving forward were adapted to reflect the safety and health mitigation in each area. For example, our goals related to Balanced Literacy were accelerated in certain ways District-wide involving alignment and increased collaboration across the elementary schools due to our need to bridge virtual only and in-person classrooms. And while essential understandings and skills were prioritized, the teachers were not able to move forward with all inquiry-based and group projects. Digital literacy, on the other hand, was given a great boost through the need for technological expertise on the part of educators, students, and family members supporting hybrid and virtual-only models of learning. Our goals in wellness were reflected in an emphasis and expectation to make meaningful connections with students and will be ongoing. We anticipate that assessment of impacts of the last year will guide the work going forward. Garden maintenance continues at six out of seven buildings by our outside partners (Greenacres' gardens were displaced and will be reinstalled) but the academic components were moved online this fall. This budget supports in-person gardening and further exploration of biomechanical gardening. Our Goals on Global Citizenship have moved online, and robustly so, with meaningful connections made through the GLA, Level UP Village, and other international classroom partnerships. In person travel cannot be replaced, and this budget maintains both authentic virtual and reinstates actual travel/engagement with our diverse international and local communities (as safety permits). Next Generation Standards are being implemented, but due to logistical and safety constraints, elementary pilots in math were put on hold for this year, and the rollup of a new elementary science curriculum was paused. This is scheduled to resume fully next year. Initiatives in STEAM/Design Thinking, Student Centered Learning, C3 Social Studies including continued work on NY Standard a Culturally Diverse and Sustainable Curriculum, and Technology will continue to be enriched and budget-supported through District structured and teacher directed professional learning opportunities.

## **VIII. Capital Maintenance and Plant Improvement Budget**

Could you please describe the 2021-22 automated/integrated lockdown system that is planned to be implemented in the schools, and where we are in the various phases of security enhancements suggested by Altaris?

The new Lockdown automation system will tie a number of building systems together allowing for great speed when moving to a Lockdown condition. It will integrate the visitor maintenance, doors swipe, and PA systems together allowing for a one button lockdown. This is the final major project from the original Altaris enhancements to be started. We are delaying phase two of glass mitigation until the 2022-23 school year. Note: Phase one of the glass mitigation project addressed the highest priority areas and was completed.

Briefly discuss the history of the SHS auditorium renovation as it relates to past years' budgets, and what work is proposed in the 2021-22 budget as Phase IIa. What is the remaining scope of the SHS Auditorium renovation project after 2021-22?

Please refer to the [HS Auditorium Information](#) packet which was linked to the Board agenda and on the District website in support of Budget Session #3.

Please outline where we are in the completion of projects associated with both the 2014 and 2018 bonds. Much of the work remaining in the 2018 Bond includes upgrades to the air quality systems at a number of schools. When is that work scheduled to be completed?

An update on projects was provided at the March 8 BOE meeting. Upcoming work for this summer includes roofing at Edgewood, Quaker Ridge and the Middle School and security cameras at the Middle School at the High School. The remaining work to be completed by the end of 2023 includes HVAC and electrical upgrades at Heathcote, Quaker Ridge and the High School.

What is the next bond going to look like in 2026?

If debt service/tax payer share is to be kept relatively level from the current effort the next bond vote would occur in 2026 with a start date of construction most likely in 2027/28. Formal planning would commence in the fall of 2023. Estimated project value would be \$45MM. In addition to infrastructure type work identified by the Building Condition Survey which will be completed in fall 2021 are some other projects that have already been identified for future consideration:

- HS Learning Resource Center reconfiguration
- HS Room 215 (arts room) renovation
- HS Little Theater re-imagination/renovation
- HS Auditorium work if not yet completed
- MS field renovations
- Heathcote Office renovations
- Heathcote kitchen updates to enable on-site lunch preparation
- Edgewood & Fox Meadow classroom renovations

Describe efforts included in the 2021-22 budget related to Air Conditioning and Cooling Spaces.

With the completion of the short- and medium-term phases of the District's Cooling Solutions Three phase plan, we are now focused on 2021-22 to further explore alternative cooling/energy solutions with a focus on sustainability to offset the carbon footprint brought on by the prior two phases. Specifically, included in the 2021-22 budget is the installation of LED hallway lighting in the hallways of both Edgewood and Fox Meadow.

Explain any additional priorities reflected in the funding allocated to this budget line. The overall budget for Capital Improvement is a historically modest 0.6% (~\$1MM) - is that reflective of an assessment that there aren't many high priority needs at this time or are there projects that are being deferred because of budgetary constraints?

As always, projects that focus on health, safety, and security are prioritized with consideration to other projects that are related to our strategic goals. In recent budget years we have made an effort to fund plant improvement and capital projects to a fuller extent when fund balance would allow these to be funded through a one-time on-recurring expense. In the 2020-21 budget and in our 2021-22 budget, the District's fund balance has already been utilized to support our expenditures related to Covid-19. While there is always a backlog of projects to be completed, we evaluate based on the above and determine whether a project can be deferred or not. In addition, the current Building Condition Survey (BCS) is also coming to a natural expiration this school year, and with a new study commencing, that BCS will be our guide for future budget or future bond supported projects.

## **IX. Beyond the Budget**

Discuss any revenues and expenses that are not part of the Budget document (example: food service, gifts from PTAs, Maroon and White and the Scarsdale Schools Education Foundation).

The budget document is representative of the General Fund and not the myriad of other funds that exist in a school district such as the Federal Fund (accounting for grants), School Lunch Fund and Capital Fund (accounting for capital projects). The General Fund is the fund that is submitted to voters each spring for their approval and the fund where the majority of expenses are accounted for. We do not prepare a budget plan for these other funds except for the School Lunch fund. Last year, and again this year, we have sustained losses due to the pandemic. Expenditures related to the purchase of food and labor have not been offset with revenues (sales) and transfers from the General Fund have been or will need to be made to cover these deficits.

## **X. Advocacy for District Values in the State and Federal Landscape**

Does the Board currently have a process in place for advocacy on the state and federal level? What are the important issues that the Board would want to advocate for in relation to Scarsdale Schools?



Advocacy is a goal of the Board. The Board has liaisons to both the NYS School Board Association (state) and the Westchester Putnam School Board Association (regional). Each of these two liaisons is dedicated as our advocacy liaison for that organization and attends related meetings as possible (this year, WPSBA unfortunately held their meetings on the same night as our board meetings, in most cases). Still, these liaisons, the Board President, and other Board members as available, have attended virtual meetings with our representatives (State Assembly and Senate) and have attended webinars around critical advocacy topics such as: Covid-19 obstacles and recovery, public education funding (the NYS Executive Budget), and cost containment. We have encouraged our citizens to send emails using the WPSBA VotersVoice option, and we adopted two resolutions this year on Transportation Aid and Keeping Schools Open, and we thanked the NYSDOH for listing teachers and educators as “essential” and moving them into Phase 1b of the vaccination plan (we had originally intended to ask them to do so, but it became a thank you letter after its original draft). We are not actively involved in advocacy efforts on the federal level.

On a local level, what are the issues that the District and the Village need to collaborate on in the 2021-22 year, perhaps with regard to traffic safety near our schools during dropoff and dismissal, or of expanding SFCS services to younger students?

These topics were on the agenda of our October 4 x 4 meeting, which includes the Village Mayor, Village Manager, District Superintendent and Board President: Covid-19 and restart efforts and Halloween safety; the use of fields and risk mitigations; the comfort station at the SMS tennis courts; a cell phone tower update; Diversity, Belonging, and Inclusion (CCRB); Village/District coffees; communication with the community. I believe the Village agreed to include a link to the District’s email list sign up, and the District posted a link to Notify Me on our Community Partner webpage. Dr. Hagerman has been in regular communication with the Village Manager regarding traffic issues around the schools, especially around QR. We will meet with the new Village Trustees on April 12, and the agenda is under development.