

LWVS Information Session School Budget 2022-23 - Advance Questions

GENERAL/FINANCE:

86. Last year's and this year's budget projections came in just below the tax cap (this year after an adjustment between Budget Study Sessions #1 and #2). What is the District's view on the tax cap? Is staying below the tax cap a priority or sustainable? Before the tax cap was instituted over 10 years ago, what kind of budget increases did the District used to see year/year?

Although the District does not specifically budget to the "tax cap", it does have to consider it as a guiding factor weighed against all other variables. Whether or not staying below the tax cap is sustainable is largely dependent on contractual settlements with our bargaining units, ERS/TRS performance, our self-funded health insurance program, new initiatives and offsets including retirements. If there is not a relative balance in these areas or there are consecutive years of imbalance, then this would likely precipitate a serious discussion on whether to override the limit. The budget and tax levy increase for the five years prior to the cap being instituted were as follows; respectively:

2007-08	7.73%	3.27%
2008-09	2.91%	6.17%
2009-10	1.95%	2.42%
2010-11	2.87%	1.30%
2011-12	2.75%	3.02%

87. With the undesignated fund balance projected to land at ~3%, what are the District's plans, if any, for approaching the 4% maximum allowable level in the future? Will the 3% level impact the District's credit rating?

Although the District must be very cognizant of reserve and fund balance levels, we are limited by Education and/or General Municipal Law as to the types of reserves that are established and to the extent that they are funded. Currently, reserves are generally funded to the extent that they meet known liabilities based on best practice or historical patterns. Unassigned fund balance, as you mentioned, is limited to 4% of the subsequent year's annual budget. The FYE 2022 forecast is at 3.07% (3.36% adjusted for the Covid/inflation contingency). As we are able to bring the undesignated level of fund balance up in future years it will be our intent to do so in balance with all other priorities. Certainly, fund balance is a factor in credit rating. However, the final Moody's rating uses reserve/fund balance levels as a basis "to provide a standard platform from which to analyze and compare school districts credit ratings". In our discussions with assigned Moody's analysts it has been shared that the critical factors in the school district's rating are both Resident Income and Full Value per capita

88. Can the Scarsdale Public School District invest any of its fund balance in the markets as private schools do?

New York State public school districts are limited in their ability to invest in a wide variety of markets. These restrictions are best captured in our investment policy which follows Education, General Municipal and Local Finance Laws. The objectives of the District's investment policy are to: safeguard District funds and to minimize risk, ensure that investments mature when cash is required to finance operations, and ensure a competitive rate of return in order to supplement other District revenues for the support of the educational program of the District.

In accordance with this policy, the Assistant Superintendent for Business or his/her designee is authorized to invest and/or deposit all funds, including proceeds of obligations and reserve funds, in time-deposit accounts, certificates of deposit, short-term government securities, repurchase agreements, cooperative investment agreements, or other investment instruments permitted by law.

89. What opportunities remain at this time to refinance debt before interest rates increase further?

Over the years, the District has been very active in refinancing debt when the opportunity has presented itself. As such, and with the recent debt issuance related to the 2018 capital project at very low rates, there are no remaining opportunities.

90. When do you expect updated cost per pupil data to become available?

We hope to have this available for the final Budget Book.

91. How, if at all, will the proposed NYS budget impact the amount of state funding and aid that Scarsdale receives?

As the District receives a very small percentage of its funding from NYS in the form of state aid, we do not anticipate a major impact from any final budget decisions or proposals.

PROCESS AND COMMUNITY ENGAGEMENT:

92. Compared to recent past years, how would you describe the level and nature of the input you have received from the community this year regarding the budget? How many emails has the board received about the budget from distinct members of the community and what was the general tenor of the emails?

The level and nature of the community input received this year have not been materially different from those of recent past years. This year the Board received 28

budget-related emails from 23 distinct individuals or groups. The emails asked budget-related questions or advocated for specific items. Questions were thorough, detailed, and incisive, and the general tenor of all emails was respectful. As mentioned at our meeting this past Monday, Mr. Matthey has posted the answers to the 85 questions received thus far from the League and PT Council. They can be found on the District's 2022-2023 budget webpage.

93. The budget session schedule was similar this year to previous years, despite the slight rescheduling of the budget calendar. Are there any major changes being considered to the process for future budgets?

Based on positive feedback from all constituents the District intends to continue with similar budget calendars into the foreseeable future.

94. What methods have the Board implemented this year to engage the community in discussions about the budget and solicit feedback on community priorities? Have you considered any additional mechanisms (for example, student and/or parent surveys, speaking at PTA meetings and/or BOE community engagement coffees, social media)?

The Board first engaged the community by holding a Budget Forum on Budget Priorities in November. A Budget Presentation was given in January followed by three budget study sessions during February and March.

Next week we will hold a Budget Forum, during which we will receive written statements from community groups and hear any other community comments.

As per our Community Engagement Plan, we also sent a letter via email in early January to our community partners. The Board maintains a comprehensive list of our community partners, and we update this list each year. The list contains the leaders of community organizations such as the League, the PTAs, the PTC, SNAP, each neighborhood association, the Library, SFCS, and various sports groups, in addition to our Mayor, Village Trustees, and Village Committee heads to name a few. A copy of our community partners list can be found in our Community Engagement Plan online.

The letter that we sent this year in early January informed our partners that budget planning had begun, and we invited them to participate in the process by providing input on budget priorities and budget development. Links to the budget calendar and calendar highlights were also provided. We sent a second letter when a small change was made to the budget calendar to make sure that our partners were informed.

In our opening comments at Board meetings, we have also repeatedly invited the community to ask questions and provide feedback during our public comment periods and/or anytime via email.

We also very much appreciate having this opportunity today to participate in the League's Annual School Budget Information Session.

Additional mechanisms to solicit community input, such as those you have noted, have not been discussed by the Board. Board members, however, will attend PTA meetings and participate in Board coffees after the budget is approved by the Board.

95. What plans exist, if any, with regard to remote participation in public comment sessions next year?

Board Policy 1230, entitled Public Participation at Board Meetings, was amended this year to allow for public participation either in person or via remote means during the two public comment periods at Board meetings. Unless a change is made to this policy, remote public participation will remain in effect next year.

PERSONNEL:

96. This year's proposed budget places a priority on increased staffing, primarily for mental and emotional needs of students. Could you speak to the increased mental health needs of students, trending even before the COVID-19 pandemic?

These trends were present prior to the pandemic. The [Special Education presentation](#) earlier this year outlined increasing anxiety and social emotional classification for the past 10 years. The most telling piece of the data in the presentation is the increase in OHI classification numbers - this is where most of the anxiety and depression that does not reach the level of emotional disturbance lies. The pandemic has been a catalyst for a number of students in increasing their need for more intensive services rather than increase the total number of students being identified (although there has been a rise easily linked to the pandemic)

97. After the new Next Gen math program is implemented (2-3 years), what will be the role and responsibilities of the proposed elementary math teacher on special assignment?

This position is a two year assignment intended to provide needed support during the first two years of the elementary math program implementation. We anticipate hiring an existing Scarsdale elementary school teacher who would return to the classroom at the end of the assignment.

98. According to the January 24th BOE staffing presentation, Scarsdale strives for a Level 2 standard of cleaning, which according to ASBO has 1 cleaner responsible for 18-20K square feet of cleaning. How did Scarsdale choose to strive for that particular standard and which public school districts in Westchester, if any, are at that level or higher? What plans, if any, does the District have to evaluate the efficacy of the cleaning staff increases thus far and reassess for future needs?

Scarsdale Schools has always sought to maintain a certain level of appearance, something our Facilities team has always looked to achieve. While many Districts accept a level 3 standard of cleaning, we have historically strived for level 2 cleanliness but we had been unable to achieve that with the number of cleaners allocated to our elementary buildings. With the addition of 5 cleaners in the 2021-22 budget, along with the introduction of new products and methodologies, we have now largely attained this standard of cleaning in these buildings.

At the Middle and High schools, we are only able to provide level 2 cleaning in the nurse's spaces due to the number of cleaners assigned to each building.

To our knowledge, some districts in Westchester that currently may achieve level 2 cleaning standards based on sq. footage are Yorktown at 15,771 sq. ft. per cleaner, Eastchester at 18,000 sq ft per cleaner, and Edgemont at 20,000 sq. ft. per cleaner.

The District recommends a continuation of its enhanced cleaning and disinfection that was initiated as part of our adopted Covid cleaning protocols. This standard will help prevent the spread of flu, staph, MRSA, common cold, and even allergies which are always present. Buildings that are cleaned *and* disinfected daily will go a long way in fighting these conditions. The need for additional staff at the Middle and High schools to help achieve a consistent level 2 in these buildings will continue to be reviewed and part of budget discussions in the future.

99. What is the annual cost (change in salary plus employment benefits) of converting District-wide operational administrative staff from part-time to full-time?

This largely depends on the position that is changing. In this proposed budget, the positions that fall into this category are Clerks. As [this rationale describes](#), the proposal eliminates 14 part-time, 10-month Clerks and establishes 6 full-time, 10-month clerks. The salary differential is \$2,500 per person, totalling \$15,000. The benefits costs are estimated to be \$15,000 per employee (health insurance, ERS, life insurance). However, the actual cost can deviate from the estimated budgeted cost as a result of an employee's decision to elect or waive health insurance coverage.

100. Please comment on any trends observed about the teacher applicant pool over the past few years, particularly during pandemic hiring and the budgetary impact of the District's responses? For example, has the District utilized any different hiring channels to recruit qualified teachers? What efforts has the District made to attract diverse candidates and have DEI initiatives changed the District's hiring practices in any way?

Applicants to Scardale's teaching vacancies is down year-over-year, but remains robust. We are averaging 53 applicants per position (18 positions, low 9, high 141) for the

searches currently underway. By way of comparison, we averaged 106 applicants last year (22 positions, low 8, high 417). However, four of last year's positions had over 200 applicants (Guidance (HS and MS), HS Social Studies, and Elementary Special Education-ICT). The Guidance Counselor positions last year are highly coveted and far less common, drawing huge candidate pools. The Social Studies and Elementary SPED positions are always big draws due to the large number of teachers holding these certifications. Removing these four vacancies from last year lowers the average pool to 64 candidates from 106, much more "normal" when compared to past years.

SPECIAL EDUCATION:

101. What future fluctuations, if any, do you anticipate for the special education budget now that the District is projecting a plateauing in the percentage of students with IEPs or 504s?

The Special Education budget is driven by two main factors the first is straight numbers, CSE classification, section allotment, scheduling of services, etc. The second is the mix of services needed to accommodate the students we have. Relatively small changes in out-of-district placements, related service requirements, and program needs can impact the budget. Assuming the classification rate starts to stabilize we should see more traditional budget fluctuation in the absence of specific changes in program.

102. How many ICT classes are projected for the incoming kindergarten? What would be the budgetary impact of splitting an ICT grade level across more than one elementary school?

There looks to be 2 or 3 sections entering K, we are currently evaluating the students and should have a more definite number around the end of the year. We will be splitting the classes across two schools each year moving forward to make sure the draw on resources for any one school is managed while still maintaining consistent teaching pairs and a predictable schedule of class placement.

103. What effect does the expanded number of ICT classes over the past few years and the rollout of the TSP model into the middle school have on the facilities/capital project plans, if any? Greenacres was renovated with additional special education classrooms and spaces in mind; is there still room in GA to grow?

ICT class expansion has led us to expand the number of schools that ICT resides from 2 to 4 on a predictable model. GA has room to house the programs indicated for it. ICT classes are placed in a regular classroom so the space needs related to any one section is small. The difficulty comes with the increase in related services and aide coverage once the number of sections becomes considerable. The TSP model will have ample space in the MS in our current physical environment. As we look to future capital projects the overall changes in special education need to be taken into account as a

major design factor. This was the case in GA and the school has a number of spaces that can be used flexibly for various services.

104. What is the relationship, if any, to the level of available state aid/grant money to the percentage or number of students classified with disabilities?

The yearly State grant is partially based on the number of students classified but it is also based on community need. It has risen over the past few years from low 800M to 980M this year. It is a very small part of the funding for special education overall, similar to our overall State funding picture.

CAPITAL PROJECTS:

105. When is the new Buildings Conditions Survey scheduled to be completed and shared with the community?

The Building Conditions Survey (BCS) has largely been completed by the District's architects. They are now in the process of compiling the raw data into a draft 5-year plan which will then be shared with the Facilities team for review before finalizing the report. We would anticipate the final product being ready to be shared with the Board and community late spring or early fall.

106. Regarding SHS auditorium funding from the 2018 bond surplus; is there a chance this does not happen in the 2023-24 budget or is the District at a point with the 2018 projects that the funding for the auditorium will be available?

Work associated with the 2018 Bond project is scheduled for completion this summer. Although this work is not closed out completely, we do anticipate that there will be funds available to completely or at least partially offset the costs of a proposed scope of work for the HS Auditorium. Although the Facilities Department and Committee working on this project currently plan to make this recommendation, there is no assurance that this work would be approved for inclusion in the budget. Approval for the project would be dependent on approval by the 2022-23 versions of the Administrative Cabinet, Superintendent, Board of Education and District voters.

107. With the next significant debt service drop off not expected for several more years, have you considered bonding any significant capital projects before 2026, while rates are still low? Please explain why/why not.

Currently, there are no large-scale capital plans under discussion that would require the issuance of debt. With work from the 2018 Bond coming to a close this summer, it is anticipated that small and large scale discussions regarding a prospective 2026 Bond will commence in the fall of 2023. Issuance of the debt related to that project would dovetail with the retirement of existing debt at that time.

108. What plans, if any, does the District currently have to rely on booster groups for funding future facilities/capital projects and what role do you believe these groups should play in prioritizing and planning?

The District does not currently have any plans to rely on booster clubs for the funding of any yet to be identified prospective major capital projects. Once more in-depth conversations begin with regard to a 2026 Bond Project, I would imagine that there may be opportunities for supplemental funding for enhancements to any identified work that may make sense for this type of additional funding. Presumably, all stakeholders will be involved in the development of a prospective scope with the final scope being reflective of that work.

FACILITIES AND OPERATIONS:

109. Particularly in light of the current volatility in utility costs, what plans does the District have to expand energy conservation efforts and explore other energy sources? What is the current status of the District's Sustainability Committee and the consideration of an EPC?

Unfortunately, total spending on utility costs has risen dramatically due to both the cost of energy and our overall use due to the pandemic and the addition of air-conditioning to the majority of our spaces. Pandemic-related increases are highlighted by the placement of air-purifiers in all spaces not having mechanical ventilation or high level filtration and the increased run time of our HVAC systems themselves. Post-pandemic the Sustainability Committee in coordination with the Facilities Department will be exploring areas where the District can hopefully reduce our carbon footprint and lower energy costs. We plan to continue our efforts with LED installation as a priority. An EPC is not something that the Business Office has traditionally supported due to the cost of entering into such an endeavor. However, investing in money saving infrastructure and/or site work will continue to be explored.

110. Now that many of the initial safety and security projects recommended by Altaris have been completed, what do you anticipate for future one-time expenses and for recurring safety and security budget items?

The only remaining safety project from the Altaris report is the window mitigation – phases 2 and 3. Phase 2 is on the radar for a future budget. Phase 3 is not currently being considered. As with any evolving area of practice, adjusted best practices and new technologies are always being considered, but nothing specific aside from the above with significant budget impact is currently being considered .

TECHNOLOGY:

111. Does the addition of a 6th grade programming teacher reflect a change or expansion of the technology curriculum?

It's actually both. The 6th grade coding teacher will allow us to provide instruction to students every day during the quarterly instead of every other day. In addition, the curriculum will be expanded to include additional content, lessons, and experiences that we are currently unable to provide .

112. How much is the District investing in specific technology in areas such as Special Education or DEI?

The District provides technology hardware and software to the Special Education program based on the needs of students. We have always been able to provide the department with hardware, software, and support as requested. In addition, two of our computer teachers are certified Special Education teachers who advise us about the technology opportunities that we can use to support our students. Regarding the DEI initiative (beyond using Zoom for consultant calls and supporting the DEI website), we do not provide any additional technology support, but we would be happy to accommodate requests if needed.

113. How might a new Technology Plan affect the budget?

The new Technology Plan will recommend a hardware investment of \$1.6 million in next year's budget, and it is expected to remain flat or even be reduced in subsequent years. As we told the Board during our budget presentation, the one area that continues to see budget growth is software/online services. We anticipate that there will be some increase in that budget as vendors continue to offer new digital tools that we can use with students.

CURRICULUM:

114. What assessments have been done to determine where there may be pandemic-induced student educational deficits or learning impacts? Is there a budget impact to making those assessments or to revising curriculum accordingly?

We continue to use existing assessments to benchmark student learning. These include the Star reading and math reports, Fountas and Pinnell (F&P) Benchmark reading assessments, on-demand writing, and internal common secondary assessments. In addition, NY State testing is fully resuming and will give us broad information. We have an existing structure in "Program Improvement" in which educators adapt, adjust, and revise curriculum based on student learning needs.

115. What costs, if any, have been incurred in the current re-evaluation of the Advanced Topics program?
TriState Consortium consultancies are scheduled approximately every three years with a District identified focus. While not specific to AT, there is an on-site visit charge for consultancies (\$7,850). The hosting district is also responsible for providing food and -as needed- housing (\$2,294.65). To provide additional information for the TriState team, we arranged for visiting professors to evaluate recent AT courses (\$1,400).

116. What expenses in the budget are related to DEI?

We are enhancing and expanding our fiction and nonfiction texts. Through curriculum, classroom, and library text audits, we are introducing additional diverse texts, multiple perspectives, and representative authors. Beyond adding texts, we are looking through an inclusive lens in making critical determinations within existing budgets. Dr. Derrick Gay, our District DEI consultant is being paid for out of State/Federal grant money.

117. Other than District gardening, what projects are funded through the sustainability budget line?

Some funds go toward professional development related to Sustainability. For example, we are bringing in consultants/trainers from Shelburne Farms to work with District art and classroom teachers to discuss the intersection of climate action and the arts. The HS uses some funds for sustainability clubs and a green initiative (cafeteria water cooler rental). The majority of the budget is directed towards K-12 gardening (maintenance and materials) and the instructional partnership with Kaleidoscope.

COVID-19:

118. Will state or ARP aid cover COVID-19-related costs such as quarantine tutoring or other mitigation costs?

The ARP aid can be used in a wide range of ways to support the social, emotional, academic, safety, and equity needs of students. There is a summary of what the funds can be used for and is [linked here](#). (scroll down to page 9)

119. What COVID-19 measures or practices does the District intend to retain post-pandemic? For example, will the District continue to maintain higher HVAC standards, enhanced cleaning methods, technology advancements such as Zoom, and the like?

The proposed budget maintains access to Zoom, takes into account a majority of HVAC practices from this year, and continues with Level 2 cleaning standards at the elementary buildings. We anticipate that these particular items will also continue into future budgets.

120. Does the District have any current plans to pursue expansion of outdoor classroom spaces?

The District will be reviewing the outdoor spaces and mitigations used and evaluating whether to keep or move forward with outdoor learning spaces.