

## Budget-Related Questions for BOE/Administration

### Budget Development Process and Timeline:

1. Have you considered pre-recording and posting the budget presentations on all components of the budget up front so that the public has a complete overview from the onset of the budget study discussions? [Due to timing considerations and the natural progression of the budget development process, this is not something that we would be able to consider.](#)
2. Have you considered revisiting budget study scheduling practices to ensure that it includes a sufficient number budget-specific meeting dates in January and February (months prone to inclement weather cancellations) to ensure a full presentation of the proposed budget at least a few weeks prior to the community budget forum? [The budget and Board Meeting calendars are planned to coordinate with each other in order to best utilize time available for the budget development process. Flexibility is also restricted by federal holidays and school breaks. Extending this gap 3-4 weeks would be challenging given these time constraints and the natural timing of the budget development process.](#)
3. Have you considered releasing and publicizing the availability of the budget book to the general public at the point at which it is first provided to the BOE? [This currently is the practice.](#)
4. What steps, if any, outside of the publicly scheduled meetings, does the BOE take to engage and inform the community of the budget contents prior to its adoption (i.e., during the period in which the proposed budget is still being discussed, considered, and revised rather than after it has been finalized)? [Before the budget is finalized in April, beginning in November at publicly scheduled forums, study sessions, and business meetings, the annual LWVS Budget Information Session, and through the Board meeting notices, highlights and minutes released by our Public Information Office, the Board advises the community about the budget process and calendar, and requests that the community observe the meetings, watch the budget presentations and discussions, visit the Budget Documents webpage, learn about the budget drivers and details, and contact the Board to share questions, priorities, and thoughts related to the budget and/or the budget development process. This year, the Board approved a new engagement opportunity where Board officers will send emails related to critical Board business to the Community Partners Group email list. The first use of this approach will occur March 15, on the budget.](#)

### Overall Budgeting Practices:

5. What is the target unassigned fund balance and total fund balance as percentages of the overall budget and does this budget adhere to best practices? If not, please explain and address future fund balance plans. [Total fund balance consists of reserves, assigned and unassigned funds. Reserves are only allowed to be established after Board, and in most instances, voter approval. Reserves are established for designated purposes and typically have funding limitations. Unassigned fund balance has a limit of 4% of the upcoming year's budget while there is no limit to assigned fund balance. Unassigned fund balance ideally should remain near the 4% limit to remain in a strong financial position and to weather any unanticipated storms \(Covid-19\). The District will look to re-establish this particular area of fund balance as we are able to do so. Established reserves \(i.e. Tax Cert., ERS and TRS\) are currently funded to the extent of any](#)

projected liabilities. The Health Insurance Reserve, although in a relatively strong position, needs to continue to be monitored in this uncertain environment. Additional funding may be required in future years. Assigned fund balance for the 2021-22 school year is higher than originally planned due primarily to a potential draw down on in support of Covid related expenditures, if needed. Typical planning would assume a base of \$1.1 million in assigned fund balance which could fluctuate based on unanticipated increases in revenues or expenditures which would support non-recurring expenses associated with capital or technological improvements.

6. What fund balance level will cause a negative impact on our rating and ability to borrow funds? Fund Balance is only one of many factors that Moody's and the like consider during the rating process. Although there is not a public manual from rating agencies outlining acceptable fund balance levels, the District is keenly aware that increasing our unassigned fund balance closer to 4% would be looked upon favorably by these entities. Another area that weighs considerably in establishing a rating is the local community's ability to pay, based on wealth metrics.
7. What is the target annual capital investment as a percentage of the overall budget and does this budget adhere to best practices? The District targets annual capital expenditures that are primarily focused on health, safety, and security. In addition, when funding allows, projects that are related to our strategic goals are also included. In recent budget years we have made an effort to fund plant improvement and capital projects to a fuller extent when a favorable projected fund balance, and the overall budget plan, allows as a one-time non-recurring expense. In the 2020-21 budget, and in our 2021-22 budget, the budget plan calls for the utilization of fund balance 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.
8. What long- and short-term enrollment trends are the demographers predicting will result from the pandemic's transformation of the workforce -- specifically, the increase in the number of residents who will continue to work from home after the end of the pandemic and the decrease in the number of residents who commute daily to NYC?  
**[excerpted from 2021 Demo report]** In the next five years, total enrollments (K-12) are projected to be higher in the Scarsdale Public Schools, with the greatest gains occurring in the elementary school grades. Much of the projected gain is predicated on students who withdrew in 2020-21 returning to the district in September 2021 once the coronavirus vaccine is distributed.

However, it is difficult to measure the impact of the coronavirus on the school district's enrollments moving forward. In the short-term, the coronavirus may have a negative impact on the local economy, new home construction, and rentals, which could lead to outward migration of families with children. If there are a significant number of evictions from rental units, this could have a negative impact on the district's enrollment. In a recent New York Times article, families with financial means are leaving large metropolitan areas to reside in their second homes in rural COVID-free areas or are purchasing an existing home in these new locations. These individuals can typically work remotely and are seeking to escape the pandemic. It is not clear whether these

households will permanently reside in these locations or return to suburban/urban centers once a vaccine is widely implemented. Enrollment in some districts is affected by whether they are currently having in-person or remote instruction. Some parents are pulling their children out of existing districts and seeking schools for their children that provide in-person instruction in favor of those offering hybrid or solely online instruction. In particular, parents are seeking schools that have in-person learning for children in both pre-kindergarten and kindergarten. While the duration of the pandemic is unknown and available data is limited, we are continuing to monitor data as it becomes available to assess its future impact on enrollments both short- and long-term.

**Proposed Staffing Additions:**

9. How and when did you determine that, when the pandemic is over, the pre-existing number of cleaners would no longer be sufficient? **The 2021-22 draft budget includes funding for the addition of five permanent cleaners (one at each elementary building). My office along with Facilities leadership have been reviewing cleaning responsibilities over the past few years in light of the additions made to many of our buildings during the 2014 and 2018 bond projects and existing conditions. Decreasing the sq footage of responsibility per cleaner will enhance our typical pre-covid cleaning protocols to more acceptable levels and close to a Standard 2 level of cleaning which is the uppermost standard for schools.**
  - a. Specifically, what factors led to this determination? **The desire to enhance cleaning efforts to a higher level based on sq footage metric, general inspection and other demands placed on cleaners which may draw them away from normal cleaning duties.**
  - b. Who was consulted on the decision to prioritize this specific staffing increase for the 2021-22 budget vis-a-vis other pending staffing requests and deferred capital projects? **All final budget and staffing recommendations are determined by the Cabinet prior to presentations to the Board of Education and the community.**
  - c. Were any other staffing allocations or efficiencies considered in lieu of a staffing increase or in conjunction with a smaller staffing increase? **Yes, other less costly considerations are always discussed and considered prior to final recommendations.**
  - d. How specifically will the proposed staffing increase change the cleaning practices, schedules, and techniques at each elementary school compared to what had been in place pre-pandemic? **The increased staff will allow for a more consistent level of cleaning which when fully staffed will approach a level 2 standard; the highest for schools. This will allow for regular disinfections at our buildings in addition to allowing cleaners to spend more time in each space that they are responsible for. We do expect the need for substitute staff to decrease with the addition of these permanent employees.**
10. How do this year's teacher retirement numbers compare with those of past years and do you forecast any trends going forward? **This is not so different from past years. 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
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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

Trends for Scarsdale are harder to forecast, both on the retirement and teacher recruitment front. What the pandemic will do to influence (or not) retirement decisions in future years is unknown, but we continue to have strong interest in open positions.

**Facilities Maintenance and Improvements:**

11. What is the timeline for starting and completing the auditorium renovation? [Please see relevant information regarding the HS auditorium renovation here.](#)
12. Is the next building conditions survey still on schedule to be completed and available to the public later this year? [This is scheduled for completion later in late summer/early fall. I would imagine that we will have a presentation of the BCS in mid-Fall 2021.](#)
13. Where may the public find a current (i.e., updated in real time) description with approximate costs and priority level of identified facilities projects that have not yet been undertaken? [The District does not currently have a live version available to the public. An updated Facilities Master Plan and Building Condition Survey will be melded together to form a new Facilities Master Plan once the new BCS is complete.](#)
14. What are the current plans and projected costs for non-BCS items that were in development for further consideration at this time last year and the year before, including renovations to the Heathcote office and high school LRC and plans for Edgewood, Fox Meadow, and Heathcote kitchens? [Please see below -](#)
15. What is the timeline for the construction and completion of the comfort station being undertaken by the Village in coordination with the District? [It is my understanding that this project is on schedule for completion in Summer 2021.](#)
16. What is the status/timeline for the District Sustainability Committee's efforts to resume exploration of long term cooling solutions, alternative energy sources, environmentally friendly food service and waste disposal practices (e.g., feasibility and utility of reintroduction of dishwashers in lieu of compostable plates and utensils, composting on site), and appropriate funding for such projects (e.g., grants, EPC, or annual budget)? [We plan to commence these conversations with more earnestness as we head into the 2021-22 school year and move past the current distractions.](#)
17. What is the cooling plan for the gyms at the middle and high school where ceiling fans have been ruled out due to their potential to interfere with the interscholastic activities that take place there? [There are no immediate plans for the Middle School. The District is looking to secure estimates for the High School with the possibility of including this work as a bid-alternate in the scheduled HS HVAC Bond 2018 project bid.](#)
18. What current and future plans, if any, are being considered for addressing long-term needs for collaborative and large group spaces (indoors and/or outdoors) at each of the seven schools and what are the projected costs of such plans? [We do not currently have plans developed for these spaces.](#)

19. What specific plans are in development for acquiring tents, for what period of time, at what cost, and for which schools? [The District will be renting two tents each for both the MS and the HS. This will provide additional space for student lunches as we increase our building density. The cost through the end of June will be approximately \\$20 thousand. At the elementary schools the District will be purchasing much smaller and much less expensive canopy tents to provide teachers a space to eat outdoors if desired. Outdoor space is not needed for students at the elementary level.](#)
20. In addition to or in lieu of tents, are plans in development for acquiring pavilions, shade sails, retractable fabric structures, or similar alternatives? What are the pros and cons and associated costs with those options? [We have not yet explored these alternatives.](#)
21. What projects are currently being considered for inclusion in a future bond and what is the timeline for finalizing those plans? [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 Fall 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](#)

**Safety, Security, and Emergency Management:**

22. What cost-benefit or other analysis, if any, will be undertaken to assess the visitor management system, particularly with respect to the numbers of monitors and hours of staffing, the Raptor system, the impact to each individual school's culture, and the time and expense relative to alternative systems or approaches contemplated or in use in other school districts? [Each school regularly reports on the performance of their Safety Monitors and their impact on the school's ability to enforce the school safety procedures and their impact on students/culture. All schools report that the current level of staffing has allowed them to both maintain the security procedures and assure that the campus is regularly checked. They also report that our monitors have become part of the school culture and have had good relations with students. Our current approach is similar to districts in the area](#)
23. How do the District's SSEM annually recurring costs (in dollars and as a percentage of the overall budget) compare with those at school districts with comparable enrollment and facilities/campus size? [The Safety Monitors are acquired through a State contract which puts the cost in line with other districts. The projects undertaken with regards to the Altaris review are all competitively bid or obtained through BOCES contracts in order to assure the best pricing from a responsible contractor.](#)
24. What are the current plans and projected costs for SSEM items that had been suggested by Altaris that were being considered but not yet undertaken? [The last major Altaris project is the lockdown system which is recommended for the upcoming school year.](#)

We will most likely move forward with phase 2 of window mitigation in the 22-23 school year.

25. What additional SSEM measures will be undertaken to account for expanded outdoor programming (pandemic-related or otherwise), if any, and at what cost? We have prioritized the roving Safety Monitors to patrol the campus while students are outside and scheduled aide/teacher coverage appropriately. All covering adults have access to communication in case of emergency. There is nominal additional cost.

#### **Transportation:**

26. When will a transportation study be undertaken and what is the projected cost? The Transportation Efficiency Study is not included in the 2021-22 school year and has been tabled to a future year.

#### **Coordination with Village:**

27. How is traffic congestion, parking, and pedestrian/bicycle safety on campus and on roads immediately surrounding the schools addressed in this budget and how are those efforts coordinated with the Village for budget and other efficiencies? Although these are areas that consistently need to be monitored, there is no funding specifically targeted for enhancements in these areas. Any future enhancements or improvements would be coordinated with the Village as needed.
28. What efforts have been made to coordinate with the Village on issues surrounding improved cellular reception in and around the schools and what are the potential costs of addressing cellular dead zones? The Village and the District met early last year to discuss these issues. Any continued collaborative discussions have been put on hold due to the pandemic.

#### **Curriculum and Professional Development:**

29. What interest level (in terms of numbers of students potentially participating) and general feedback have you received about the proposed summer program thus far through the survey responses or other avenues? 300+ with "maybe interest" or "high interest". The response was positive, but there were questions about connection to rec camp, location, and curriculum coverage. I am working with Scarsdale administrators to send a follow up interest/commitment survey to families (with their questions answered) so that we can solidify staffing, location and resource plans. We want to get the message out there that, while there will be no cost to participants, we are looking for firm commitment so we can prepare our staffing and resources accordingly.
30. What is the break down of the projected costs for the proposed summer program? While we have proposed that it will be approximately \$250,000 for administrative, teaching, and materials cost, (based roughly on 20% participation) the actual number will depend on the number of students committed to the program.
31. What are the implications for the pending re-evaluation of the AT vs. AP course structure at SHS now that the College Board has eliminated the SAT II? Discussion to be re-engaged this upcoming year. We are aware of the theory that the elimination of the SAT II (subject tests) may draw more attention to AP exam scores on the part of colleges and then in turn increase their value in the eyes of students and parents. We will monitor testing trends this year, as well as engage our partners on the college side of things to see how much of the theorized emphasis on AP exam scores actually materializes. If

there is some reality to the theory, it will inform our AT program review when we take it up again.

32. Is the District planning to evaluate the academic and socio-emotional impact of this past year on students? If so, who will be involved in such an evaluation and what are the associated costs, if any? There are wellness and curriculum committees addressing this question. We will be focusing on all forms of assessment through our summer work using existing measurement tools and internal expertise and consultation from outside experts. The consultants fees range from \$500-2,000/day. The process, tools, and external support is still in development.

### **Technology:**

33. What is the general feedback received thus far from teachers, students, and parents concerning the 1:1 technology and mobile device programs at the high school, middle school, and elementary schools? We will be doing a formal survey of all parties this spring, but our anecdotal feedback has been positive. We are planning to continue our 1:1 programs for the foreseeable future, and will adapt our practices based on feedback. Our best thinking is to continue to allow students to take devices home, even after the pandemic is over. We also are expecting to begin the SHS 1:1 program that we planned to pilot last fall. This will initially involve 9th grade students, who have been issued a school-owned device since they were in third grade. We will be sharing more details with parents shortly.

### **Athletics:**

34. How and when did you determine that the existing number of athletic trainers would no longer be sufficient? Each year since the 2015-16 school year, we have documented the number of practices and contests that were left “uncovered” and “unreachable” by the athletic training staff. We spent the 2015-16 and 2017-18 school years defining our needs and fine tuning the specifications for our request for proposals. This process led us to understand student needs.
- Specifically, what factors led to this determination? The number of practices and contests left without coverage were the dominant factors which led to this determination. The sub factors which contributed were the number of students, teams, concurrent practices and facility use, and the distance between facilities used. Other factors which are less stable include injury prevention and management (e.g., overuse and traumatic including head injury).
  - Who was consulted on the decision to prioritize the trainer staffing increase and the live-streaming equipment purchase for the 2021-22 budget vis-a-vis other pending staffing requests and deferred capital projects? Both of these expenditures went through the standard budget review process with the athletic training expense phased in over a few years and live-streaming making its way to the current budget after two years of deferral.
  - Were any other expenditures, including for deferred capital projects, suggested SSEM items, or other staffing allocations considered in lieu of the proposed high school team sports expenses? With the exception of live-streaming, the interscholastic athletics expenditures were included based upon student needs. Live-streaming

became more strongly considered due to the current spectator restrictions and service to the community.

- d. Are the proposed high school team sports budgetary increases necessary to establish a satisfactory level of safety for the student athletes? If so, which ones? The only service which is not related to student safety is the LocalLive video streaming service.
35. How do per pupil expenditures on team sports compare with those on other extracurricular activities? This metric is not one that is specifically analyzed. Anecdotally, per pupil expenses associated with interscholastic athletics would most likely exceed those associated with other activities due to the inherent costs such as coaching, uniforms, supplies, equipment, travel and safety related contractual services.
36. How do per pupil expenditures on team sports equipment compare across genders? Per pupil expenditures are fairly balanced across genders. Participation levels are fairly balanced. There are three sports which have relatively higher costs per pupil. These sports are football, ice hockey, and crew.
37. How do per pupil expenditures on team sports equipment compare across sports? For example, are helmets, pads, and other individual equipment provided for all school sports teams that use them? If not, what is the rationale for providing them for certain teams and not others? The teams that have not fully phased in all equipment provided by the District are baseball, ice hockey, lacrosse, softball, and skiing. This is due to the personalized nature of equipment.