



League of Women Voters of Scarsdale

Comments on the Proposed School Budget 2017-18

March 27, 2017

Introduction

The League of Women Voters of Scarsdale (the “League”) annually welcomes members of the Board of Education (the “Board”) and District Administration (the “Administration”) to participate in a panel at the League’s General Membership School Budget Information Meeting, this year held on March 20, 2017 at Village Hall and open to the public. The League acknowledges with appreciation the substantial time and effort that goes into developing the proposed Budget and thanks the Administration and the Board for their additional effort spent in preparation for our meeting. The League believes that the time given for the public to ask questions of the Board and Administration is a particularly valuable service, and offers a unique opportunity for dialogue about community-held priorities and values. This statement reflects the consensus of League members discussed at a League consensus meeting held immediately after the Information Meeting.

Position

The League supports the proposed Scarsdale School District Budget for the 2017-18 school year (the “Budget”), which includes priority investment into well-defined teaching and learning opportunities for Scarsdale students, and recommends that the community vote “yes” to approve this Budget on Tuesday May 16, 2017 at Scarsdale Middle School. However, the League notes that our budget study¹ does not include a review of the fully articulated budget details as found in the “Budget Book,” which was not made available to the community in time for our consensus meeting.

Budget Overview

The proposed **\$153,690,765** budget represents a 2.15% total budget-to-budget increase and overall tax levy growth of 0.96%. The budget includes an **overall addition of 6.4 FTE faculty** for new literacy, LRC, STEAM, Speech, kindergarten special education, and 1 unassigned position; .2-.4 FTE for a new morning Mandarin teacher in the middle school; 1 new nurse in the high school; and 2 new cleaners.

This year, the allowable tax levy growth under the New York State “Tax Cap” law is 1.55%, so the proposed Budget is .59% or \$825,689 below the levy increase permitted by law without a 60% override vote. The Budget proposes use of the 2016-17 fund balance of approximately \$2.8 million to cover one-time expenses such as the cost of overruns from the 2014 bond project and also to offset tax increases. The fund balance is available this year because of a decrease in mandated pension contributions due to favorable market conditions, lower-than-estimated utility bills due to decreased fuel costs and a mild winter, and 15 teachers retirements at the end of this school year, permitting lower salaries to replace higher ones. This year, the State property tax equalization rate for Scarsdale changed from 100% to ~89%,

¹ We note that our budget study this year was based on the presentations, discussions and PowerPoint decks made available by the Administration from Dec 12, 2016 through March 13, 2017 at Board of Education meetings, along with the learning gathered from the League Information Meeting. The ‘Budget Book’ was not made publicly available by the District until the afternoon of March 20th after our consensus meeting.

causing an increase in the share of the total tax levy Scarsdale residents are responsible for as compared to residents of the Mamaroneck Strip. Based on current estimates, the Town of Scarsdale tax rate for 2017-18 will increase by 2.76%, while the Town of Mamaroneck's tax rate will decrease by 8.40%. These estimates mean that Scarsdale residents will likely pay ~\$15.23 per \$1000 of assessed property value, and Mamaroneck Strip residents will pay ~\$13.53 per \$1000 of assessed property value. We note that there have been years when these percentages have been different, and favored Scarsdale over Mamaroneck.

Noteworthy Budget Features

The League recognizes the use of the Transition Plan as the primary driver of the Budget development. We support the Budget choices that link to **educational values** as expressed in *Education for Tomorrow Set 2.0*, that support reflection on teaching and learning, including:

- Adherence to established elementary school class size maximums;
- Maintenance of the SMS house system;
- Commitment to the SHS class size norm that the League understands strive for no more than 12% of classes over 25 students, and scheduling practices that support student choice in course selection and teacher availability for one-on-one student-teacher interaction;
- New curriculum growth in areas such as elementary literacy, K-12 STEAM programs, including coding and making classes, expansion of hands-on science learning and expanded technology instruction;
- Ongoing commitment to special education offerings that meet the needs of more students with disabilities and learning differences in-District;
- Hire of a second nurse in the high school;
- Funding of certain stated PTA values, including security and sustainability programs.

The League also supports the Budget items that maintain long-term fiscal health, such as:

- Regular planned investment into the budget focus areas defined by the Transition Plan² that have their own funding goals, and can 'smooth out' spending over time to avoid one-time expenses that may surprise;
- Funding of reserves that provide for a 'rainy day' and help to secure the District's Aaa bond rating;
- Maintenance of the self-insured health care program that has saved the District [an estimated] \$7 million over the past five years, as compared to Empire, according to District calculations.

The League recommends that revenues and expenses that are not part of a budget document but are important components of a district financial plan be provided as an addendum to the budget document. This addendum would list gifts from the Scarsdale Schools Education Foundation, PTAs, local organizations as well as individuals.

² Portfolios are defined as: Curriculum, Assessment & Instruction for the 21st Century; Technology; Human Capital & Leadership Development; Special Education & Pupil Services; Construction & Facilities; Budget & Finance & Negotiations; BOE Development, Leadership, Succession Planning & Staff Relationships; Communication, Community Involvement & Political Outreach.

State Imposed Tax Levy Limit (the ‘tax cap’)

The League reiterates our continued support of the Administration and the Board’s stated policy of not budgeting to the state-calculated tax cap. Though we understand that the arbitrary “line” created by the tax cap law requires 60% voter approval for override, and thus is necessary to be addressed during the budget development process, the League does not think the cap should be the standard by which the Board measures its fiduciary duty to the community.

The League recommends the Board and Administration continue to resist using the tax cap as a single-point guiding metric. We recommend you present metrics going further back in Scarsdale budgeting history, when budget growth reflected prudent and justifiable investments that at times were higher than the ‘2%’ limit, which is a misnomer. Educating the community in this way will be critical to getting the necessary approval if and when the Board must request an override of the tax cap to ensure the quality of a Scarsdale education.

Capital Investment and Budget Cuts

The League reiterates our recommendation for regular, planned investment for capital improvements, and commends the Administration and the Board for committing funding for capital improvements in this year’s operating Budget. However, after years of underfunding during recession years, the League wonders if cuts made to capital projects during Budget Study Session 4 on March 13th constitute a missed opportunity to chip away at what we understand is a significant backlog of capital needs. The League encourages the Board and the Administration to question the rationales and reconsider the reductions made to certain ongoing capital maintenance projects that we assume are priority; such as, but not limited to, the SMS faculty bathrooms, the asbestos abatement program, replacing aging computer monitors and the second (field) stairs replacement project at Fox Meadow (which might see an efficiency of scale benefit if completed simultaneously.)

Professional Development

The League values teacher excellence as critical to Scarsdale’s educational success and commends the Administration’s work to build on a faculty culture that promotes reflection and welcomes ‘authentic feedback.’ With an influx of new teachers to the District, the League applauds funding for professional development, focusing on special programs that buttress, mentor and even showcase new faculty in constructive and exciting ways. The League understands the clarification made during the League presentation that State tenure law does not permit the District to mandate that teachers with tenure participate in District-provided professional development offerings. We hope, just the same that the Administration will encourage all teachers to recognize the value of lifelong learning as vital to maintaining the highest standards of the profession. We encourage the District to continue to make professional development attractive, attainable and appropriate for all faculty members. The League supports the efforts by the Administration in each of our seven schools to create a culture where teachers welcome feedback and are encouraged to regularly reflect on and enrich their own effectiveness.

Budget Process

We commend the Administration and, in particular Assistant Superintendent Matthey, on the clear and comprehensive presentations, starting last December and continuing through the four Budget Sessions, outlining the 2017-18 budget development. However, we note that the budget presentations at the December 12, 2016, Board meeting, or the two in January, were not listed as such on the Board calendar.

The League recommends that the Board of Education calendar reflect all the Budget presentations throughout the budget development process and identify them as part of the Budget process.

The question of how the Board and Administration solicit input and interpret community values during budget analysis remains, for the second year, a League concern. This year, like last year, the Budget season includes just this one community forum, a week before the Board is scheduled to vote on the Budget. The full Budget Book was made available only after the League's informational session and consensus meeting. Although residents are permitted to comment during every Board meeting, there is no opportunity for *dialogue* with the Administration or Board, and the League is not aware of any formal or informal processes by which the Administration or Board proactively solicits input from the community on issues related to the budget during its development.

The League recommends that the Administration and Board identify new ways to proactively solicit community input during the budget development process-- not just in the form of formal question submission. The League would welcome the restoration of an additional community forum, earlier in the process that offers the community direct Q+A opportunities with the Administration and the Board. Further, we recommend that the Budget Book be made available, albeit in draft form, in January for both the Board and the community.

The League recognizes that the Budget development process has changed over the last few years and we are trying to change our approach to studying the Budget so that we most effectively inform our membership and the community and offer the Board and the Administration thorough and considered recommendations. We believe our voice has value to your process and recommend that the Administration and Board work with the League **this spring while setting calendars**, in order to help us realign our study protocol with current budget development practice. Further, we recommend that the Board consider designating a Board Liaison to the League to better facilitate communication with our League School Budget committee.

Communications, Next Steps

The League commends last year's development of plans for District communications, but recognizes that Scarsdale residents are busy people, and as such, don't often 'tune in' to school issues until they are either personally pressing or the issue has grown fully adversarial. There are pending issues on the horizon, such as: determining the best use of mandated and contractually negotiated increases in classroom time; prioritizing district-wide capital needs that will be detailed in the long-awaited Facilities Master Plan; resolving the scope of the Greenacres School project plans; confirming assumptions for use of the upcoming debt service drop off; delivering a long range financial plan; and creating the next iteration of

the District’s multi-year ‘Transition Plan.’ The League foresees the need for the broader community to engage in constructive ways that go beyond the loudest voices at the microphone. The League commends the Board for its encouragement of written communication to the Board and the stated commitment to respond to all incoming correspondence, but we wonder how the Board then identifies, analyzes, integrates and communicates any trends found in these private correspondences as part of transparent decision-making practices.

The League recommends that the Administration and Board find ways to engage early interest in District issues, actively seek input from stakeholders to identify the range of community sentiment, create spaces for dialogue, offer greater agency to stakeholders and build solid buy-in when needed.³ The League further recommends that any established Board protocols for community interaction be made publicly known.

Advocacy for District Values in the State and Federal Landscape –

The League understands that State and Federal policies impact the district in ways that do not always reflect our own community values or serve our students’ best interests. The League reiterates our concerns that challenges from the State and the Federal government continue to undermine the local democratic processes that have allowed Scarsdale community values to shape our public school system. The League thanks the Administration and Board for their commitment to Political Outreach as part of the Transition Plan, and encourages more regular reports that inform the community on issues facing the District in the wider public education landscape, particularly in the areas of unfunded mandates, State testing, teacher evaluation mandates such as APPR, and on issues of State Aid. The League encourages the Board’s ongoing interactions with our local lawmakers, New York State Regents, regional and state school boards associations, and other education advocacy organizations.

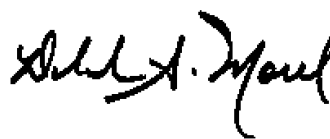
The League reiterates our recommendation that the Board and Administration take on a greater role in advocacy and leadership for our District and for public school in general.

Thank you for your consideration of the League’s report.

Sincerely,



Diane Greenwald
School Budget Study Chair
League of Women Voters of Scarsdale



Deb Morel
President
League of Women Voters of Scarsdale

³ The League suggests a review of best practices from the past or other districts, such as, but not limited to, the use of advisory steering committees, focus groups, and the inclusion of parent and community representation on committees that make key policy decisions that impact students. Past committees have included legislation, budget/finance, facilities and PEP.