

**League of Women Voters of Scarsdale  
Comments on the 2018-19 School Budget  
March 19, 2018**

**Introduction**

The League of Women Voters of Scarsdale (the “League”) thanks members of the Board of Education (the “Board”) and District Administration (the “Administration”) for participating in a panel at the League’s General Membership School Budget Information Meeting and addressing questions on the Proposed School Budget 2018-19 (the “Budget”) on March 12, 2018 at Village Hall. 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 preparing for our meeting. The League appreciates the opportunity for Question and Answer exchange and dialogue with members of the Administration and Board. This statement reflects the consensus of League members at a Consensus Meeting held immediately following the Information Meeting.

**Position**

The League supports the Scarsdale School District Proposed Budget for 2018-19 and recommends that the community vote yes to approve the Proposed Budget on Tuesday, May 15, 2018 at the Scarsdale Middle School. The League offers its comments and recommendations regarding certain budgetary items as well as the budget process, which we hope will be considered as the Budget is revised and finalized.

**Budget Overview and Noteworthy Features**

The current Budget draft is \$156,899,407, with a budget-to-budget increase of 2.09% (\$3.2 million) and a tax levy growth of 2.07%. Per the District, the estimated tax increase for an average assessed property valued at \$1,595,700 would be: Scarsdale residents \$482 (1.98% increase) and Mamaroneck Strip residents \$767 (3.53%). Key Budget increases include a one-time expense of \$1.025 million to support Tax Certiorari settlements, an increase in mandatory contributions for Employee and Teacher Retirement Service (ERS and TRS), as well as contractually negotiated salary increases (0.47%).<sup>1</sup> The Budget includes a rise in Special Education and Transportation. An increase in employee health care costs also contributes to the overall budget growth. The draft Budget proposes transferring \$600,000 out of the Healthcare Reserves due to an over-budget amount anticipated for the 2017-18 school year.

In preparation for student enrollment projections, the Budget adds 2.4 Full Time positions, resulting in two Full Time Contingency Elementary Teachers,<sup>2</sup> one Full Time Contingency

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<sup>1</sup> Budget Book, p. 2.

<sup>2</sup> One FTE Contingency Elementary position is carried over from 2017-18 school year.

Special Education Teacher, and a part-time (.4) Contingency STEAM Teacher for the high school. At the Board meeting preceding the fourth and final budget draft session, the Administration recommended \$250,000 toward Security enhancement, including a recommendation for a Director of Security (\$125,000). If the proposed Budget ultimately includes the \$250,000 for Security, the associated tax levy would increase from 2.07% to 2.25%.<sup>3</sup>

The District is currently in strong financial health with a Moody's stable outlook and Aaa bond rating. In April 2014, Moody's issued a "negative" outlook for Scarsdale Union Free School District, due to the District's over-reliance on non-recurring revenue and reduced level of reserve funds. At the League Information Session, the Administration noted that the Moody's negative outlook has since been removed as a result of the District's replenishment of its various reserve funds. The Administration further noted that the New York State Comptroller monitors the fiscal health of school districts and that Scarsdale passed the agency's fiscal stress test.<sup>4</sup>

At the final budget study session on March 5, the District provided a draft Budget Book, which is available as a resource to the community on the District website.

## **Comments and Recommendations**

### ***General***

The League notes, with some concern, that overall, the current year budget, as well as this Budget represent very tight budgeting practices. The League encourages the District to consider unforeseen expenditures and unpredictable cost increases in their budget planning process. While the League appreciates the Board's efforts to manage the impact of tax increases on residents, we are aware that educational needs are constantly changing and therefore the League seeks to ensure that our school budgets not only maintain but continuously enhance Scarsdale education.

### ***Staffing and Class Size***

The League supports investment in staffing our schools appropriately, including budgeting for contingency positions to support current elementary class size practices and high school norms.<sup>5</sup> The League notes its concern that the District is engaging in tight budgeting practices

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<sup>3</sup> As noted by the District during the League Information Session on March 12, 2018.

<sup>4</sup> Scarsdale U.F.S.D. earned a "O" fiscal score on the NYS Comptroller's 2017 stress test, indicating no sources of fiscal stress on the District. <https://www.osc.state.ny.us/localgov/fiscalmonitoring/schools/pdf/2017/summary-list.pdf>

<sup>5</sup> Scarsdale Schools' maximum class size is 22 students in grades K-3 and 24 students in grades 4 and 5. The historical norm at the High School is to have no more than 12% of class sections with greater than 25 students.

at a time when additional models for delivery of educational services to students are being explored and the projected enrollment forecasts an additional 43 students in the elementary schools.<sup>6</sup> The League recommends ensuring that all student needs are met. In light of the District effort to keep more students in District schools, the League would like the Administration and Board to articulate and clarify the policy regarding class size and staffing practices, as well as spatial standards, for Co-taught Inclusion (CTI) and Bridge classes. We encourage the Administration and Board to be mindful not only of student/ teacher ratio but also the physical space, including square footage of the classroom, in relation to the amount of students and staff in a given space, in order to ensure the adequate delivery of educational services for all students.

### ***Capital Investment***

The League recommends that the Board clearly articulate its approach to annual budgeting for Plant and Capital improvements in the context of a long-range facilities plan. The League notes that Plant and Capital Improvements are currently budgeted at \$2,045,203, representing a 29.91% decrease from the 2017-18 Budget. Given that several of our schools were built over a century ago, capital improvement is of utmost importance. Our buildings must maintain and enhance student learning; and be safe, sustainable and flexible spaces able to support 21st century innovation and future programs.

The League supports the inclusion of capital improvement projects in the annual operating budget. We recommend an articulation of the approach behind the Plant and Capital investment budget line. For the given ten years between now and the next Bond roll-off in 2028, the League recommends that the Administration and Board create a ten year projection and schedule of how facilities needs and capital improvements will be included in the annual operating budget. The League also recommends that the consistent investment in capital improvement be sufficient to keep a long list of infrastructure repairs from necessary inclusion in the next Bond.

### ***State Calculated Tax Levy Limit (the ‘tax cap’)***

This year, the allowable tax levy growth under the New York State “Tax Cap” law is 3.08%, thus the proposed Budget is 1.01% below the tax levy limit. The tax cap serves as a threshold for determining the percentage of voters required to approve the budget. In the event that a district seeks an increase beyond the tax levy limit, 60% of voter approval is required to pass the budget. If a district requests an increase either at or below the cap, approval by a simple majority (over 50%) can pass the budget.<sup>7</sup>

At the League Information Session preceding Consensus, the Administration noted that the tax cap is not a driver of the budget process. Similarly, Board President Natbony said that the tax

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<sup>6</sup> District Enrollment Summary on p. 4 of Budget Book.

<sup>7</sup> District discusses tax levy and limit on p. 13 of Budget Book.

cap is not a targeted goal. Both the Administration and Board noted that they have remained cognizant of the new Federal tax laws and the impact on Scarsdale residents, during the draft budget process.

The League notes that the current draft Budget is \$1,429,955 below the tax cap.<sup>8</sup> The League understands the desire to keep the tax levy growth as low as possible; however, the League is concerned about being far below the tax cap with regard to planning for next year's budget. If we are not spending up to the cap, our allowable levels for the following year are lowered.<sup>9</sup>

### ***Security Enhancement***

In the final Budget study session, Dr. Hagerman noted that our schools have to be safe spaces at all times; warm, welcoming and filled with supportive and caring adults. Dr. Hagerman further noted that we all have an obligation to create the kind of community in which we want to live. The League echoes this sentiment and hopes that implemented security measures reflect and connect to the values of the entire school community.<sup>10</sup> In light of the recommendation to hire a Director of Security, the League hopes that the District is proactive with safety measures, rather than reactive. The League hopes that the District Safety Committee seeks and receives input from the community.

If the recommended Director of Security is more than a one year position, the League recommends to include the position as a line item in the annual operating budget and not to take the funds from reserves. In response to the League question of how the Administration would approach funding Security in the Budget; the Administration spoke of not funding recurring expenses with one-time revenues such as fund balance. The League supports the Administration's view and recommends including the total \$250,000 for a Director of Security and the implementation of security enhancements, as a budget line, and not to take the funds from the reserves.

### ***Curricular Enhancement***

As per the Administration, current curriculum practices correlate to the Scarsdale Education for Tomorrow, 2.0 vision statement. Elements included are the Wellness Initiative, the Teachers' College Reading and Writing Program, Singapore Math and further development of Math Leaders among the faculty, as well as Next Generation Science Standards, the latter will be implemented next year. There is also an expansion of the 1:1 Bring your own Device Initiative,

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<sup>8</sup> The current draft budget has a projected tax levy of 2.07% and a projected tax levy limit of 3.08%.

<sup>9</sup> In response to a League question posed about the implications for being below the tax cap, at the March 13 Public Comment Session for the Budget, Stuart Matthey pointed out that Capital Improvements do not count toward the tax cap. Mr. Matthey noted that current budget planning process and new Federal tax laws were on their mind during budget development.

<sup>10</sup> March 5 Board meeting discussion on Security and Safety at our schools.

which was introduced in the elementary schools and will be launched in 6th grade at Scarsdale Middle School next year.

The League acknowledges that this year marks a transitional moment as longtime Assistant Superintendent of Curriculum and Instruction, Lynne Shain, will retire at the end of the school year. The League acknowledges that the District is establishing curricular consistency, while allowing room for teacher latitude and autonomy, across the District elementary schools. The League encourages the District's pursuit of forward-looking curricular initiatives and program enhancements that continue to support and develop the students and provide environments that stimulate innovation and educational excellence.

### ***Transportation***

The Transportation budget line is \$4,190,581 and supports student transportation to and from District schools for students who reside 1.5 miles or more from their school. The District also provides transportation for students living more than 1.5 miles from private or parochial schools located within a 15 mile radius of their Scarsdale address. In addition, the District transports 261 students to 56 private, parochial and special education programs both in and out of Scarsdale. The District buses students to athletic and other extracurricular events as well as school-related field trips. The Transportation budget also includes the maintenance of the District's fleet of buses and the purchase of new vehicles as needed.<sup>11</sup>

A long-range vehicle replacement plan is currently in progress as the District's fleet is aging. In light of the current vehicle replacement plan, the League recommends an evaluation of actual usage and efficiency of the fleet as well as an evaluation of the most cost-effective way to support transportation, within the constraints of the law. If the District is currently looking at transportation efficiency, as per the above recommendation, then the League requests that the District publicly communicate, in a detailed way, how the District is utilizing resources in the most efficient manner to meet all demands of transportation.

### ***Budget Process***

The League supports the Administration's stated year-round process for budget development. The League also supports a bottom-up process for building the budget and especially encourages the Board to prioritize community engagement throughout its budget process. The League recommends that the Board consider ways to more proactively engage the community in next year's budget development process. The League acknowledges that the bond process made prioritizing budget-related community engagement difficult this year. However, we note that the Board budget calendar released in September 2017 originally scheduled two public forums in November for early community input and we urge to the Board to restore these opportunities for public input into next year's budget calendar.

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<sup>11</sup> Detailed information on Transportation on pp. 49-50 of Proposed Budget 2018-19, Budget Book, March, 5, 2018.

The League also suggests that the Board consider ways in which community engagement at public meetings might be more effectively encouraged and facilitated, such as:

- Publicizing the detailed meeting agenda further in advance so that community members are aware of the schedule of topics to be addressed in Board discussion;
- Designating more conducive moments for community members to express their views, such as consistently allowing comment earlier in the meeting agenda; and
- Addressing the often long wait time between public comment and the Board response to public comment.

The League appreciates that the Administration presents different aspects of the Budget at each of the budget study sessions; however, the League reiterates our recommendation that the Administration have a full draft budget book available earlier in the process next year in order for the community to have ample time to study, understand and raise questions about the comprehensive draft budget before the date scheduled for formal community input.<sup>12</sup>

### ***Communication***

The League maintains that providing context to the budget numbers is integral to the community's ability to evaluate the Budget.<sup>13</sup> Therefore, in addition to current Administration and Board communication outreach, including the District publication, *Insight*, the League recommends that the Budget be accompanied by an overview explaining how the Budget specifically supports District objectives, goals and community values.

As there are substantial issues with future budget implications currently being discussed at the District committee level -- such as Sustainability, Food Service and Air Conditioning -- the League requests that the Administration and Board apprise the community of the current discussion progress on these topics and inform the community about the nature of the discussion and potential committee findings. The League encourages the District to implement additional outreach methods and timely communication practices to inform the community.

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<sup>12</sup> The Budget Book was made available on March 5, 2018. The League has requested, in past School Budget Consensus statements, that the Budget Book be available in January or February, early in the draft process.

<sup>13</sup> As noted by the League at the Information Session, the practice of including a cover letter from the Board to the community, outlining community priorities and values and connecting these values to the budget numbers, used to be in practice in the District. These letters can be read in the "Archived Budget Documents" on the District website, 2008-2013 budgets.

## **Advocacy**

Especially in light of the Administration's additional recommended security measures, the League supports the Administration and Board's proposal to craft a statement to send to our elected officials urging state funding support for school safety, sensible gun control measures and the implementation of mental and emotional health programming in schools.<sup>14</sup>

The League recommends that the Administration and Board reinstate a Legislative Advisory Committee in order to monitor relevant legislative issues; increase the number of community members educated on current issues as well as to expand the community's engagement; and to raise an awareness of the purpose of these funds. Another rationale for reinstating the Committee is to allow community members to lobby in Albany for Curriculum, Special Education, APPR, School Safety, and various relevant advocacy action items.

The League further reiterates last year's recommendation that the Administration and Board take on a greater role in advocacy and leadership for our District and for public schools in general.

In conclusion, we thank all members of the Administration and Board for consideration of our statement. The League looks forward to the release of the Board's final budget iteration resulting from having considered comments made by the community.

Sincerely,

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Budget Study Chair  
League of Women Voters of Scarsdale

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<sup>14</sup> Westchester Putnam School Board Association Resolution Template for *Safe School Measures Now* is available on the District website under Board docs from the March 5, 2018 Business Meeting.