

# Scarsdale Public Schools



## 2020-21 Budget Study Session/Forum

March 23, 2020

# Presentation Focus for March 23, 2020

## **Proposed 2020-21 School Budget**

- Timeline Update
- State Financial Update & *Questions without answers*
- Projected Financial Impact Scenarios 2019-20
- 2020-21 Considerations for Reductions to the Proposed Budget Plan
- Timeline
- Questions & Discussion
- Appendix

# Timeline Update

# 2020-21 Budget Discussion Timeline

Dates	Focus
Regular Board Meeting – December 16th	2019-20 Year End Projections, 2020-21 Budget Development and Long-Term Budget Projections
Regular Board Meeting - January 13 <sup>th</sup>	Presentation of Staffing Recommendations
Regular Board Meeting - January 27 <sup>th</sup>	Further Discussion and Affirmation of Staffing Recommendations
Budget Session #1 - February 3 <sup>rd</sup>	2020-21 Draft Budget Plan, Budget Drivers Debt Service, Transportation, Employee Benefits, Athletics
Budget Session #2 - February 10 <sup>th</sup>	2020-21 Draft Budget Plan Update, Department Budget Presentations including Instruction, Facilities, Special Education, Technology, Safety & Security
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Budget Vote Date - May 19th

# State Financial Update & Questions - *without answers*

# State Financial Update

NY State Comptroller, Thomas P. DiNapoli has estimated that revenues could be \$4 billion below the projections of the Executive Budget.

He cannot rule out a more severe recession or additional stock market declines, which could lower the outlook for tax revenues significantly more.

He notes that this is a new economic reality and that no one knows how long the situation will last.

He has stated that the state's pension fund also faces challenges with financial markets in turmoil as we near March 31, which is when they calculate the fund's year end value. He also state's that the retirement systems are well-funded.

# Questions – *without answers*

- Will we be able to hold a public vote; if so, when?
- If not, will there be an option for voters to cast their ballots?
- If none of the above, what will be the directive from the State? Contingent Budget?
- With the projected shortfall in State revenues will state aid be reduced; if so, how much?
- What will the impact be on mandated Teachers' Retirement and Public Employees' Retirement system contributions?
- What impact; if any, does a prospective Federal Stimulus Package have on District finances?
- How long will Districts be closed and what is the continued "positive" impact on spending?
- What financial impact will there be on the District's self-funded health insurance plan?
- Will there be restrictions or additional mandates when we eventually open that will impact finances negatively or positively?

# Projected Financial Impact Scenarios 2019-20



# Projected Financial Impact – Current Year

## EXPENDITURES

Description	Additional Surplus <i>(If closed thru April)</i>	Additional Surplus <i>(If closed thru June)</i>
Spending Freeze on Non-essential Purchasing	\$ 500,000	\$ 500,000
Misc. Payroll Expenses	\$ 428,500	\$ 1,114,000
Fuel Oil (Heating)	\$ 75,000	\$ 75,000
Transportation Vehicle Fuel	\$ 20,000	\$ 58,000
Misc. Expenses	\$ (25,000)	\$ (72,000)
Prepay 2018-19 Computer Lease	\$ (782,000)	\$ (782,000)
	<b>\$ 216,500</b>	<b>\$ 893,000</b>

## REVENUES

Description	Additional Surplus (Revenues) <i>(If closed thru April)</i>	Additional Surplus (Revenues) <i>(If closed thru June)</i>
Building Use Fees	\$ (25,000)	\$ (75,000)
County Sales Tax	\$ (75,000)	\$ (75,000)
Interest Earnings	\$ (50,000)	\$ (50,000)
	<b>\$ (150,000)</b>	<b>\$ (200,000)</b>
<b>TOTAL ADDITIONAL SURPLUS</b>	<b>\$ 66,500</b>	<b>\$ 693,000</b>

# Projected Fund Balance - Year End 2019-20

## *(closed thru April)*

<b>Ending Fund Balance 6/30/19</b>	<b>\$22,240,471</b>
<b>Plus:</b> Year End Revenues	<u>\$159,709,874</u>
<b>Minus:</b> Revenues that are funded by reserves	<u>\$0</u>
<b>Minus:</b> Year End Expenditures	<u>(\$159,096,629)</u>
<b>Projected Ending Fund Balance 6/30/20</b>	<b><u>\$22,853,716</u></b>
<b>To Be Allocated as Follows:</b>	
Tax Certiorari Reserve	\$5,545,400
Self-Insured Health Insurance Reserve	\$5,174,315
Debt Service Reserve	\$913,131
ERS Retirement Contribution Reserve	\$2,074,522
TRS Retirement Contribution Reserve	\$191,500
Reserve for Encumbrances	\$1,104,699
Unassigned Fund Balance (3.94%)*	<u>\$6,400,149</u>
Assigned Fund Balance for 2020-21	<u>\$1,450,000</u>
<b>Projected Ending Fund Balance 6/30/20</b>	<b><u>\$22,853,716</u></b>

\*May retain up to 4% of 2020-21 Budget = \$6,504,603

# Projected Fund Balance - Year End 2019-20

*(closed thru June)*

<b>Ending Fund Balance 6/30/19</b>	<b>\$22,240,471</b>
<b>Plus:</b> Year End Revenues	<u>\$159,659,874</u>
<b>Minus:</b> Revenues that are funded by reserves	<u>\$0</u>
<b>Minus:</b> Year End Expenditures	<u>(\$158,420,129)</u>
<b>Projected Ending Fund Balance 6/30/20</b>	<b><u>\$23,480,216</u></b>
<b>To Be Allocated as Follows:</b>	
Tax Certiorari Reserve	\$5,545,400
Self-Insured Health Insurance Reserve	\$5,174,315
Debt Service Reserve	\$913,131
ERS Retirement Contribution Reserve	\$2,074,522
TRS Retirement Contribution Reserve	\$818,000
Reserve for Encumbrances	\$1,104,699
Unassigned Fund Balance (3.94%)*	<u>\$6,400,149</u>
Assigned Fund Balance for 2020-21	<u>\$1,450,000</u>
<b>Projected Ending Fund Balance 6/30/20</b>	<b><u>\$23,480,216</u></b>

\*May retain up to 4% of 2020-21 Budget = \$6,504,603

# 2020-21 Considerations for Reductions to the Proposed Budget Plan

# 2020-21 Proposed Budget Overview

## March 18, 2020

<b>2020-21 Draft Budget:</b>	<b>\$ 166,289,504</b>
<b>Budget to Budget Increase:</b>	<b>3.43%</b>
<b>Projected Increase in Tax Levy:</b>	<b>3.23%</b>
<b>Projected Tax Levy Limit:</b>	<b>3.31%</b>
<b>Amount (Under) Over the Projected Limit:</b>	<b>\$ (118,636)</b>
<b>Projected Tax Rate Increase:</b>	
<b>Town of Scarsdale</b>	<b>3.07%</b>
<b>Town of Mamaroneck</b>	<b>3.90%</b>

<b>Budget Expenditures Revisions</b>	<b>Amount</b>
<b>TOTAL BUDGET DECREASE(NET)</b>	<b>\$ (586,346)</b>
<b>Budget Revenue Revisions</b>	<b>Amount</b>
<b>TOTAL REVENUE INCREASE (NET)</b>	<b>\$ (468,500)</b>
<b>TOTAL TAX LEVY DECREASE (<i>since last draft</i>)</b>	<b>\$ (117,846)</b>

# School Budget Development

Budget initiatives only appear in a budget draft after thoughtful consideration, deliberation, and discussion.

Staffing requests and instructional budget drivers are vetted in purposefully planned meetings throughout the fall between Cabinet, Principals, and Administrative Council (District-wide Administrators).

Requests are assessed for:

- Educational efficacy,
- Staffing efficiency; and
- Alignment with guiding principles of staffing.

All non-instructional departments meet with the Assistant Superintendent and Business Manager to review budget requests.

Requests are analyzed based on:

- Consistency with Strategic Plan and overall District goals;
- Consistency with operational standards; and
- Historical spending norms and purchasing efficiencies.

# Efficiencies and Reduction Considerations

Furthermore, during the budget development process Administrators and Directors are asked to analyze their programs for any efficiencies which can be implemented. Any savings from efficiencies have helped to offset costs associated with new initiatives or inflationary increases in the budget.

In light of the current situation and feedback from the last Board meeting, the District's Cabinet felt it only appropriate to offer the Board options to consider for reduction with respect to the final budget.

A few additions have also been made. It is important to note, as reflected earlier in the presentation, there are still many unknowns.

# Strategies to Reduce Tax Impact

**Budget Efficiencies** – The best way to reduce the budget is to implement strategies to accomplish set upon goals and objectives at a reduced cost with no harmful impact on the desired outcome.

**Budget Reduction** – A decision to not fund a particular expense. This is the most direct method to reduce the tax levy. This is not tightening the budget, but rather deciding not to purchase a particular item or to not engage in an action that generates an expense.

- Reducing the budget without eliminating an offsetting expense (tightening the budget) jeopardizes financial planning by reducing available fund balance. This is a one-time unsustainable strategy.
- If making a budget reduction in the form of a deferment, costs in a future year may increase due to additional repairs. This could have a compounding impact on future budgets. Delay in implementing elements of instructional programming can also be a result.



# Strategies to Reduce Tax Impact

**Revenue Increase** – Revenues consist of Non-Property revenues, Transfers from Other Reserves, Assigned Fund Balance and Tax Levy. Revenues are relatively static which puts pressure on the tax levy to largely fund increases in the expenditure budget. Any use of fund balance in terms of Assigned Fund Balance or a Transfer for Other Reserves are one-time non-recurring revenues sources. Our strategy has been to only use these one-time funding sources to offset similar one-time, non-recurring expenses. If these revenues are used to fund recurring expenses, a shortfall (all other things being equal) will occur in the subsequent budget year.

Example	2019-20	2020-21	2021-22
Non-recurring Revenue	\$0	\$500,000	\$0
Recurring Expense	\$500,000	\$500,000	\$500,000
Included in Tax Levy Base	\$500,000	\$0	\$0
Tax Impact	\$0	\$0	\$500,000

# Budget Reduction Considerations

LOCATION	TYPE	REDUCTION	IMPACT STATEMENT	CHANGE
High School	Transfer to Capital/Transfer to Capital	HS Auditorium Project	Defer the Project to a future Bond or Budget	(\$1,950,000)
Transportation	Contractual	Efficiency Study	Defer the study for a future year. Possible missing out on potential savings generated from the study. which wouldn't be realized until a future year.	(\$27,500)
District	Facilities	Plant Improvement - Ceiling Fans	Defer to future year. Originally included as part of cooling solutions.	(\$60,000)
District	Facilities	Exterior Painting	Defer to future year.	(\$75,000)
Bus Compound	Facilities	Plant Improvement - Bus Compound	Defer to future year.	(\$60,000)
District	Contractual	Psychometric Data Analysis-partial	Defer annual alumni survey	(\$20,000)
Elementary Schools	Supplies	Reduce supply accounts by 5%	These supplies will have to be provided via donations, use of inventories or other means.	(\$24,000)
District	Technology	Cybersecurity Training and User Vulnerability Testing	Defer to future year	(\$7,722)
District	Technology	WebHelpDesk for Night Cleaners and Maintenance Shop	Defer to future year	(\$14,000)
District	Technology	College Kickstart, college planning software for students	Defer to future year	(\$15,000)

# Budget Reduction Considerations

LOCATION	TYPE	REDUCTION	IMPACT STATEMENT	CHANGE
District	Technology	Remind texting app	Defer to future year	(\$16,000)
High School	Instructional	Flexible Classroom Furniture	Defer to future year	(\$30,000)
High School	Sustainability	Water Filling Stations	Change in payment structure	(\$7,500)
High School	Extracurricular	Transportation	Cost will be incurred by families (these were new funds for 20-21)	(\$7,000)
District	Athletics	Butler Field Sound System	No announcements or music at contests.	(\$49,000)
District	Human Resources	Reduce advertising	Forego NYT advertising in 2020-21 and rely on other forms of electronic advertising exclusively	(\$10,000)
District	Human Resources	Reduce consultants	Reduce of Skillful Teacher offerings to one cycle in 2020-21	(\$15,000)
District	SPED	Reduce programatic summer days	Reduce summer planning days offered to existing pairs of Co-teachers from 2 days to one and freeze other programatic enhabncement days	(\$15,000)
District	Student Services/Sped	Travel	Freeze conference travel	(\$10,000)
District	Supt/Curriculum	Gardening SP Goal	Reduce garden financial support and biomechanical innovation across the district	(\$20,000)

# Budget Reduction Considerations

LOCATION	TYPE	REDUCTION	IMPACT STATEMENT	CHANGE
District	Facilities	Tractor/Plow purchase	Defer - Possibly more repairs	(\$16,000)
District	Facilities	Truck Purchase	Defer - Possibly more repairs	(\$45,000)
District	Facilities	LED Lighting	Defer to future or wait for EPC (EW and FM hallways)	(\$50,000)
District	Facilities	Interior Painting	Reduce rotational interior painting program by \$25K which leaves \$125k in the budget	(\$25,000)
District	Lease Payments	Pay off the Current Year Computer Lease	This would lower the 20-21 Budget and 21-22 would also not have a lease pmt for this lease. In 22-23 when we would have to once again have 4 leases at the same time, with all things being equal this would mean a \$406K increase in 2022-23's budget.	(\$406,896)
District	SSEM	Removal of Gates, Bollards and Phase 2 of Glass Mitigation	Defer to future year	(\$143,800)
District	Technology	Two year license agreements with this year's budget	Took Money from CFI program	(\$18,000)
District	Athletics	Hudl subscription (Video sharing & analysis)	None. Subscription fees will be pre-paid from 2019-2020 budget.	(\$15,000)
District	Facilities	Fuel Oil	Decrease in price of Fuel Oil	(\$250,000)
District	Transportation	Vehicle Fuel	Decrease in price of Vehicle Gas	(\$50,000)

# Budget Reduction Considerations

LOCATION	TYPE	REDUCTION	IMPACT STATEMENT	CHANGE
District	Contingency	Remove contingency for change in Residential State Aid	Assuming passage would impact actual expenditures	(\$125,000)
District	Curriculum	Reduce Summer Improvement by 8%	Reduction in curriculum Scarsdale educators curriculum writing	(\$38,000)
District	SSEM	Proposed addition to clerical position for psychologists at MS	Limit availability of secretary to current level of service	(\$30,000)
Middle School	Instructional	Flexible Classroom Furniture	The MS was in the application process for faculty members to redesign a classroom space which would allow for flexible seating and cooperative work. Defer to following year.	(\$20,000)
Middle School	Instructional	NY Historical Society Program	This museum program would remove a 6-8 program of instruction that creates a consistent classroom across all grade levels and houses. Faculty would generate their own program.	(\$16,000)

**TOTAL REDUCTION CONSIDERATIONS**

**-\$3,668,068**

# Budget Addition and Revenue Decrease Considerations

LOCATION	TYPE	ADDITION	IMPACT STATEMENT	CHANGE
District	Benefit	Health Insurance	Increase Draft #3 as a reflection of current demands on health care system	\$250,000
District	Revenue		Interest Earnings Loss	\$75,000
District	Revenue		Sales tax revenue loss	\$200,000
TOTAL ADDITION CONSIDERATIONS				\$525,000

# Total Impact of Considerations

	BUDGET	TAX LEVY
Budget Session #3	\$166,289,504	\$153,468,415
Considerations of March 23, 2020	-\$3,418,068	-\$2,406,637
Result of Implementing Considerations	\$162,871,436	\$151,061,778
Resulting Percent Increase	1.30%	1.61%

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Budget Vote Date - May 19th



# Questions & Discussion

# Questions & Answers

**Q1. What is the status of 2018 Bond project items that had been identified for possible inclusion in an Energy Performance Contract (EPC)?**

**A1.** Regarding EPC type projects, there were three major scope areas included at the time of Bond 2018 discussions. They were Boilers, enhanced HVAC controls, and LED Lighting. As you may recall, boilers were inserted into the actual Bond Scope. Over the past year, we have been working with an EPC company to gather data which will help inform a possible EPC scope in the future which could include the remaining two scope items, solar panels or other energy savings related items. It is important to note, that we do, as a matter of practice, replace all failing CFL bulbs with LED, and have a standing budget item in our facilities budget to systematically switch out whole sections of a building.

**Q2. What is the status of coordinated efforts with village in-regards to cell service in schools and neighborhoods?**

**A2.** Regarding coordinated efforts for improvements to cellular coverage; we have not yet scheduled, nor have we received schedule invites, any formal meetings to advance this topic. As a result, there are currently no monies allocated in the 2020-21 budget for this specific purpose.

**Q3. What is the status of a transportation study?**

**A3.** Transportation operations in a school district are extremely complex and regulated by New York State. We continue to provide safe, reliable transportation on a day to day basis, but I do believe a consultant study of our program would be beneficial in identifying areas of improvement. Such a study is part of the recommended Transportation budget for the 2020-21 budget.

**Q4. What is the status of HS Auditorium renovations?**

**A4.** The auditorium was originally scheduled for renovation as part of the 2014 Bond scope but had to, unfortunately, be set aside due to bid results on the other projects in that bond. The District has been working with its architectural firm and theater specialists in developing plans for this space as part of our budget proposal for next year.

# Questions & Answers

**Q5. The 2019-20 Budget line for Security was \$1,294,031, which was an increase of \$824,418 over 2018-19. \$805,407 of the 2019-20 budget line was allotted to security monitor and rover salaries and an additional \$186,624 (net cost after receiving BOCES aid will be approximately \$74,650) for consultant and security director services.**

**Has the District found that the additional monitors have helped increase safety and security at our schools? Does the District plan to continue with the additional hours and security positions? Is there any data or benchmarking information, available to the public, to help evaluate the efficacy of additional security staffing and hours?**

**A5.** A presentation and discussion of these and other components of District Safety, Security, and Emergency Management efforts will occur at the Board table. Although there is no specific data due to the nature of these services there is strong anecdotal evidence that the increased safety and security presence in our buildings has aided our principals in monitoring day to day activities from this perspective.

**Q6 The Curriculum budget line has been relatively flat over the past two years. How will the curricular enhancements included in the Strategic Plan affect the Curriculum budget line for 2020- 2021?**

**A6.** Specific curricular enhancements and their predicted costs will be discussed at the Board table during the Budget Presentations as noted in the Budget Planning Calendar.

# Questions & Answers

**Q7. How will the curricular enhancements outlined in the Strategic Plan be prioritized for implementation?**

**A7.** Curricular enhancements, as with other goal areas are prioritized by date, as indicated on the goal sheet. Moreover, the multi-step sub-goals clarify the steps towards progress for each curricular area.

**Q8. Will a vision for future capital improvement projects be incorporated into the Strategic Plan?**

**A8.** No, capital improvement planning already exists outside of the Strategic Plan in the form of a Facilities Master Plan. The Master Facilities Plan consists largely of the Building Condition Survey as well as the Roof Master Plan, Field Master Plan and other capital improvements that rise organically. The Master Plan will be further enhanced as projects are identified which support the goals embedded within the Strategic Plan.

**Q9. Is there an overall capital improvement plan, building by building, including, for example: renovation of the high school auditorium, the addition of kitchens at Fox Meadow and Edgewood, and a plan to renovate the SMS fitness center?**

**A9.** The Facilities Master Plan consists largely of the Building Condition Survey as well as the Roof Master Plan, Field Master Plan and other capital improvements that arise organically. All projects are identified by building and location.

# Questions & Answers

**Q10. What is the District's long-term air conditioning plan and will air conditioning be included in the 2020-2021 budget?**

**A10** The District continues to look at varied air cooling solutions including air conditioning. We do not anticipate there being specifically additional air conditioning as part of the recommended budget.

**Q11. Will landscape screening and a new sound system for Butler Field be included in the 2020- 2021 budget? In addition to the architectural and legal costs referred to at a previous Board meeting, please detail any additional costs incurred by the district as associated with the addition of field lights.**

**A11.** A landscape plan has been created by BBS and shared with the Village. The Village and the School District will be partnering to enact the designed plan.

**Q12. Would the administration speak to some of the current challenges associated with Food Service in the elementary schools and Middle School? Has there been any thought to improving Food Service, logistically and in terms of space, at the Middle School?**

**A12.** There are indeed logistical challenges with foodservice operations at the Middle School due to the location of the kitchen compared to the cafeterias located in each house. We continue to work with our foodservice consultant and in-house team to make improvements to current practices which will provide for a better end product for our students. As far as space improvements, BBS proposed a centralized cafeteria as part of their comprehensive facilities presentation to the BoE in the Fall of 2016 however these plans did not receive support to be included in the 2018 Bond Vote.

Elementary meals, other than Quaker Ridge, continue to be prepared in the HS kitchens. Although great strides have been made, challenges associated with off-site preparation include maintenance of quality, quantity control, and staffing demands. With the Greenacres kitchen being completed in-time for the 2020-21 school year we anticipate some of these challenges to dissipate.

# Questions & Answers

**Q13. Enrollment exceeded anticipated numbers in 2019- 2020. The Administration had predicted 2001 and we were at 2064 students as of the Sept 19 Board meeting.**

**A13.** This was the elementary enrollment at the start of the year. Interestingly, despite the increase, the number of sections was as per budget.

**Q14. In light of a more robust enrollment in the 2019- 2020 school year and as you are entering Budget season, would the Board please publicly clarify and define its view on appropriate class size?**

**A14.** While there hasn't been an explicit discussion on this with the new Board, we expect to enter the budget process using the same assumptions for elementary class size as in the past: class size maxima of 22 (K-3) and 24 (4-5).

**Q15. Have any elementary classes exceeded the class size cap for the 2019- 2020 year?**

**A15.** None

**Q16. How will the 2020- 2021 budget address enrollment?**

**A16.** As stated above.

**Q17. As the Middle School house structure does not really lend itself to additional staffing in the same way as at the elementary or HS level, how does the District increase support for grades with larger class sizes at the Middle School?**

**A17.** House and grade groupings range from 88-99 across the MS houses, resulting in individual class size ranges from 20-25. Where necessary and appropriate, additional support is provided through the strategic assignment of Teacher Aides.

# Questions & Answers

**Q18.** During last year's budget process, when the High School Administration was at the Board table, we heard of some larger than ideal class sizes at the high school. Has the additional staffing helped reduce the larger class sizes? Have you received feedback from department chairs that the issue has been resolved?

**A18.** The addition of two staff members was meant to address issues in the Science, Math, and STEAM departments. In Science, we hoped to address larger than desired class sizes in Biology 513 and Physics 513. One of the sections that was added as a result of the new science hire was assigned to Biology 513; we have seen those class sizes decrease by an average of 3 students per section. Our hope was to run an additional section of Physics 513, but in order to meet student requests, an extra section of Advanced Topics Chemistry was run. Every master schedule build is a reflection of student preferences and available staffing; we are hopeful that next year we will be able to address Physics 513 class sizes with our current staff. In Math, average class size across the department has decreased by a full student and the number of sections with 25 or more students was reduced from 20% to less than 14%. Our goal for the STEAM department was not to reduce class sizes, but instead to increase course offerings. We have 22 students enrolled in our newest course, Mobile App Design and Development, and are also running an additional section of our Advanced Topics Entrepreneurship class.

# Questions & Answers

**Q19: Could you clarify for me what are the various types of reserve funds in the budget?**

**A19:** The District's reserves can be found on the Fund Balance Projection slide in our presentations or in the Budget Book page 60. They are as follows: Tax Certiorari Reserve, Health Insurance Reserve, Debt Service Reserve, Retirement Contribution Reserve(s).

**Q20: What percentage of the school budget must be held in reserve in order for the school to maintain its Aaa rating and positive outlook?**

**A20:** While there is no guideline for reserves there is a guideline for Total Fund Balance which in addition to reserves includes Designated (Assigned) and Undesignated (unassigned) Fund Balance. An Aaa rating guideline puts the % at great than 25%. Although we are currently below that ta 13.3 % there are other mitigating factors that assist in maintaining our current rating.

**Q21: How do we, as a District, compare to other schools in Westchester- Putnam with regard to reserves as percentage of budget?**

**A21:** We do not have access to this information and not aware that it is centralized anywhere.

**Q22: Are all reserve levels looked at by Moody's or only specific categories?**

**A22:** It is our understanding that they only look at Total Fund Balance.



# Questions & Answers

**Q23:** Lastly, could you briefly explain the relationship between money budgeted to Capital Projects and the Tax Levy and Tax Cap?

**A23:** Money budgeted as a Transfer to Capital is excluded from the Tax Cap calculation. When there is a change in this dollar amount from one year to the next year the cap will go up (to accommodate a larger project) or go down once the project is out of the budget. Projects will directly impact the tax levy regardless. Page 14 in the budget book may help you with your understanding of this topic.

**Q24:** As stated in the District's "Budget 2020-21 Q & A", the HS auditorium "was originally scheduled for renovation as part of the 2014 Bond scope," but was set aside due to bid results on other projects. Please tell us whether there are any funds left from the 2014 Bond that are earmarked for SHS auditorium renovations, and if so how much?

**A24:** In the preliminary proposed budget, all remaining funds (\$736,431) from the 2014 Bond project are earmarked for the SHS auditorium project. This appears as a revenue "Transfer from the Debt Service Reserve" and effectively reduces the amount required to be raised by taxes for this project.

# Questions & Answers

**Q25:** In that same Q&A document, you state, "The District has been working with its architectural firm and theater specialists in developing plans for this space as part of our budget proposal for next year." It would be very helpful to have any information about those plans and the corresponding costs that you can share-- even if they are still in the "wish list" and "estimate" phase-- as soon as possible. Further, we strongly suggest that the District Administration and Board create a committee, with representation of all relevant stakeholders, including educators and parents, to give input to the architects and theater specialists as they develop the auditorium renovation plans.

**A25:** Included in the proposed scope of work is as follows:

1. Remove and replace seating
2. Remove and replace carpeting
3. Repair and replace concrete below seating
4. Replace and improve sound system
5. Replace and improve lighting control systems
6. Replace and improve stage lights
7. Improve stage rigging where necessary (safety)
8. Replace and improve electrical wiring

Our current plan for stakeholder involvement includes holding a joint meeting with students and parents who are involved in the High School's performing arts' programs. We will share the plans that have been prepared to date and ask for feedback and input regarding other possible work that might be desirable at this point or in the future.

# Questions & Answers

In the Staffing Recommendations presentation to the Board on January 13th, Mr. Matthey outlined staffing requests that had been submitted by the elementary, middle and high schools, stating that "All staffing requests were discussed and deliberated in purposefully planned meetings throughout the fall between requesting Cabinet, Principals, and Administrative Council," and that requests were assessed to ensure educational efficacy, staffing efficiency and alignment with guiding principles of staffing. Mr. Matthey went on to state that "based on assessment of requests and in consideration of financial impact, requests were placed into one of three tiers." All of the High School's staffing requests (1.0 FTE Special Education teacher to co-teach LRC Grades 9-11; 2.0 FTE Freshmen Team teachers; and 1.0 FTE Freshman Dean) were placed in Tier II (have merit but not recommended at this time). However, there was no explanation of the Administration and Board's analysis and decision-making process in reaching that determination. We would like information explaining the analysis and basis for the decision by the Administration and the Board to designate each of these requests as Tier II. For example, for each HS staffing request we would like to know:

**Q26:** What information/data you considered for each HS staffing request?

**A26:** The information used to analyze the request was the information submitted by the HS via the Staffing Rationale form. It should be noted that student enrollment that results in section breaks and special education caseloads are not discretionary. In other words, if there are student numbers that exceed classroom enrollment guidelines or Special Education services that are required, these will automatically be included as personnel recommendations to the Board. For other personnel asks, we expect that there is a demonstrated need over time, that alternative solutions are considered to solve the given issue, and that the requests are thoroughly considered with an appropriate rationale. Once this is done, all requests are evaluated independently and collectively by Cabinet Members for inclusion in the final request to the Board.

# Questions & Answers

**Q27: How and why you reached the conclusion that each staffing request "has merit" but "is not recommended at this time"?**

**A27:** Based on the information provided and discussion with HS Administration, the Superintendent's Cabinet felt more time would allow for understanding the request in more detail and considering possible alternatives. Some of the questions we want time to explore are: Could we meet the request with fewer FTE by staffing the team more creatively (i.e., incidental teaching)? What are the long-term impacts on those who do not get selected for Civ Ed? Could a current Freshman Seminar team be converted to a Civ Ed team? Are there models in which an additional Dean could be added without creating a completely new Civ Ed team?.

**Q28: Specifically, what weight the "financial impact" had in your consideration of each staffing request and why?**

**A28:** Every budget request has a direct impact on the cost of our educational program to the taxpayer. This responsibility is one that we take very seriously. In these cases, the financial impact to not only the proposed budget, but also as a recurring expense in future budgets is substantial. Prior to recommending such a legacy increase, we feel compelled to assure that requests are fully understood, developed, and defensible as an integral part of our educational program.

**Q29: What the timeline is for "further study and development for possible inclusion in a future budget."?**

**A29:** The Superintendent's Cabinet will work with HS Administration throughout the remainder of this year and into next year to explore appropriate and responsible solutions for this ask. If resubmitted next fall, we will follow the same process for consideration of this request for possible inclusion in the 2021-22 budget.

# Questions & Answers

**Q30:.** Finally, we are interested in the Administration and Board's considerations, deliberations and decisions with respect to the High School's requests for funding in the 2020-21 budget to (a) update and upgrade HS Art Room 215 and (b) create a Quiet Study/Workspace in the HS Library?

**A30:**Regardless of the \$64MM bond that was passed by voters in Feb 2018 there remains much facilities work to accomplish across the District. Having said that, the updating of the HS Art Room 215 is a substantial project. We are still working on the next best steps for this space and the programs it supports. The Quiet Study /Workspace in the HS Library is on the list to be completed at a later date along with many other projects from across the District.

PTC Budget Review Q & A can be found on the District's website

League of Women Voters Budget Review Q & A can be found on the District's website