

Scarsdale Public Schools



2020-21 School Budget Budget Session #3

March 18, 2020

Presentation Focus for March 18, 2020

Budget Study Session #3

Proposed 2020-21 School Budget

- Budget Development Process
- Projected 2019-20 Fund Balance
- 2020-21 Proposed Budget Plan
- Proposed 2020-21 Expense Budget
 - High School Auditorium – *Update & Recommendation*
- 2020-21 Revenue Budget
- Proposed 2020-21 Tax Levy
- 2020-21 Proposed Budget Accomplishments
- Timeline
- Questions & Discussion
- Appendix

Budget Development Process

School Budget Development

Our school budget provides the necessary financial resources to operate the School District and to help achieve the goals and objectives of the School District as set forth in the Strategic Plan.



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.

Budget Development Guiding Factors

Balanced Literacy: Creating the Foundations of Learning

Curricular and Co-Curricular Approaches to Health,
Wellness & Well-Being

Gardens & Biomechanical Innovation

Global Citizenship Education: Competencies & Ethical
Responsibilities

Libraries, Learning Spaces & Curated Resources

Next Generation Standards Development &
Implementation

Professional Culture of Lifelong Learning

Student Centered Opportunities & Environments

STEAM & Design Thinking

Student Supports

Sustainable Schools and Systems

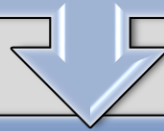
Unified System of District-Wide Goal Setting

Using Technology to Transform Teaching, Learning &
Assessment

**STRATEGIC
PLAN**

Sequence of the Budget Process

Budget Development – *Administration*



Budget Discussions – *Board of Education & Administration*



Budget Discussions – *Board of Education, Administration & Community*



Final Budget & Vote

Budget Discussions

Budget Focused Forum

November 14th

Administration

Board of
Education

Community*

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 th	Presentation of Staffing Recommendations
Regular Board Meeting - January 27th	Further Discussion and Affirmation of Staffing Recommendations
Budget Session #1 - February 3rd	2020-21 Draft Budget Plan, Budget Drivers Debt Service, Transportation, Employee Benefits, Athletics
Budget Session #2 - February 10 th	2020-21 Draft Budget Plan Update, Department Budget Presentations including Instruction, Facilities, Special Education, Technology, Safety & Security
Budget Session #3 - March 9 th	2020-21 Budget Plan Update and Full Budget Presentation
Regular Board Meeting - March 23 rd	Budget Forum & Review
Regular Board Meeting - March 30 th	If required, to further discuss proposed budget
Regular Board Meeting - April 20 th	Board of Education Adopts Budget

Projected 2019-20 Fund Balance

Projected Fund Balance - Year End 2019-20

Ending Fund Balance 6/30/19	\$22,240,471
Plus: Year End Revenues	<u>\$159,859,874</u>
Minus: Revenues that are funded by reserves	<u>\$0</u>
Minus: Year End Expenditures	<u>(\$159,313,129)</u>
Projected Ending Fund Balance 6/30/20	<u>\$22,787,216</u>
To Be Allocated as Follows:	
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	\$125,000
Reserve for Encumbrances	\$1,104,699
Unassigned Fund Balance (3.85%)*	<u>\$6,400,149</u>
Assigned Fund Balance for 2020-21	<u>\$1,450,000</u>
Projected Ending Fund Balance 6/30/20	<u>\$22,787,216</u>

*May retain up to 4% of 2020-21 Budget = \$6,651,580

2020-21 Proposed Budget Plan

Budget Revisions *(since session #2)*

Budget Expenditures Revisions	Amount
Transfer to Capital - Funding for MS/HS Elevator Project deficit in 2019-20 Budget	\$ 164,000
Debt Service - Restructure of bonds to avoid 2023-24 Building Aid decrease	\$ 133,136
Special Education - Shift of Residential Placement funding to Schools from County	\$ 120,000
Plant Improvements - Updated estimates	\$ 15,000
Health Insurance (to 4.5% from 7.5% Budget to Proj. Expense)	\$ (504,832)
Transfer to Capital - High School Auditorium Project	\$ (350,000)
Debt Service - Decrease in projected interest rates on upcoming Bond borrowing	\$ (156,050)
Lease Payments - Decrease in projected interest rates on annual computer lease	\$ (7,600)
TOTAL BUDGET DECREASE(NET)	\$ (586,346)
Budget Revenue Revisions	Amount
Debt Service Transfer - from surplus in 2019-20 to fund Elevator Project deficit	\$ 164,000
Debt Service - Decrease in projected interest earnings (from 1.40% to 0.65%)	\$ (532,500)
Assigned Fund Balance - Decrease due to current year projected interest earnings	\$ (100,000)
TOTAL REVENUE INCREASE (NET)	\$ (468,500)
TOTAL TAX LEVY DECREASE	\$ 117,846

2020-21 Proposed Budget Overview

March 9, 2020

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

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

2020-21 PROPOSED BUDGET PLAN - MARCH 9, 2020

	2019-20 Approved Budget	2020-21 Proposed Budget	Budget to- Budget Increase	% Difference
Total Expenditures	160,782,597	166,289,504	5,506,907	3.43%
Non-Property Revenues	10,567,381	10,402,505	(164,876)	-1.56%
<i>% of Total Budget</i>	<i>6.57%</i>	<i>6.26%</i>		
Transfer From Reserves	453,153	968,584	515,431	113.74%
Assigned Fund Balance	1,100,000	1,450,000	350,000	31.82%
Total Tax Levy	148,662,063	153,468,415	4,806,352	3.23%
<i>% of Total Budget</i>	<i>92.46%</i>	<i>92.29%</i>		

Proposed 2020-21 Expense Budget

Expenses

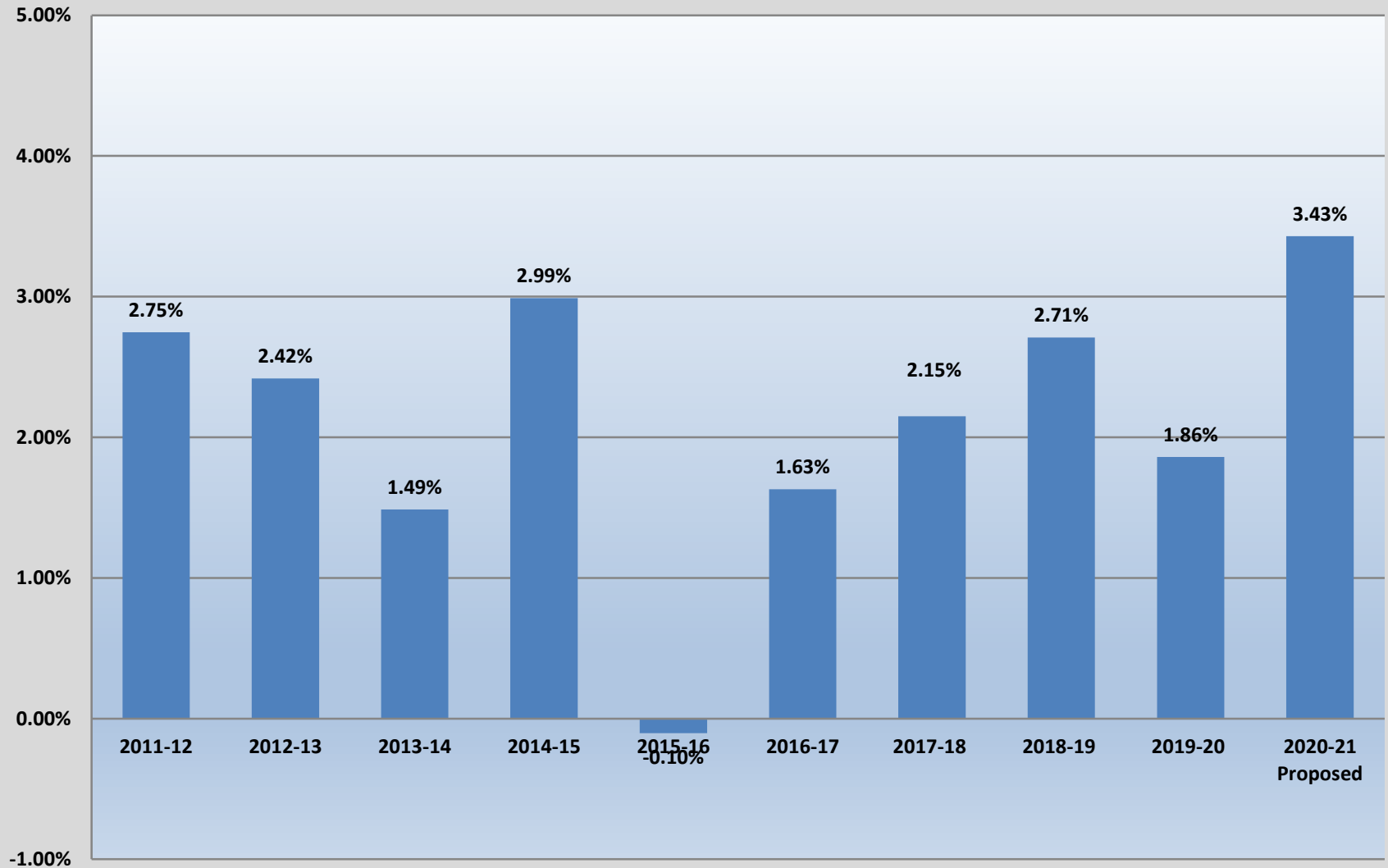
2018-19 Actual	2019-20 Budget	Projected 2019-20 Actual	Proposed Budget 2020-21
\$154,711,949	\$160,782,597	\$159,613,129	\$166,289,504

Budget to Budget Increase: \$5,506,906 or 3.43%

Projected Expenses to Budgeted Expenses Increase: \$6,676,375 or 4.18%

Expense Area	Description	Budget +/-
Salaries	All Contractual salary increases, + 2.4 FTE new staff, Teacher Aide adjustments, reclassifications and retirements	\$3,071,210
Pension Contributions	Teachers' and Public Employees' Retirement Contributions (mandated)	\$712,706
Other Employee Benefits	Social Security, Medicare contributions and Dental	\$524,298
Plant Improvement & Capital Projects	High School Auditorium \$1,950,000 (offset by Debt Service Transfer of \$736,431) Net Tax Impact= \$1.214MM	\$390,000
Health Insurance	Budget to budget increase of 1.48%. Budget to expense increase of 4.50%	\$257,248
	TOTAL	\$4,955,462

Recent Budget Increases/Decrease



High School
Auditorium Project
Update and Recommendation

High School Auditorium – *History*

Early 80s - Major renovations including removal of the mezzanine.

2004 - 2008 - Orchestra lift installed, sound and lighting systems updated, normal stage and woodwork refinishing. Curtain and rigging system replaced.

2008 - 2012 - No notable improvements made during this time period due to budgetary constraints.

2012-2014 - In recognition of need improvements, repairs and renovations were included in the 2014 Bond proposal which was approved by voters in December 2014. Work included mitigating water intrusion issues beneath the stage area, new seating, house lights, aisle lighting, sound board, processor and wireless microphones. Unfortunately, none of the work was completed except for the water mitigation due to the cost of other bond projects coming in much higher than originally estimated.

2015-2019 - Internal committee formed to continue to study and make budget recommendations. Improvements included in annual budgets since that time addressed some safety issues, sound board replacement and replacement of the house lights with LED lighting.

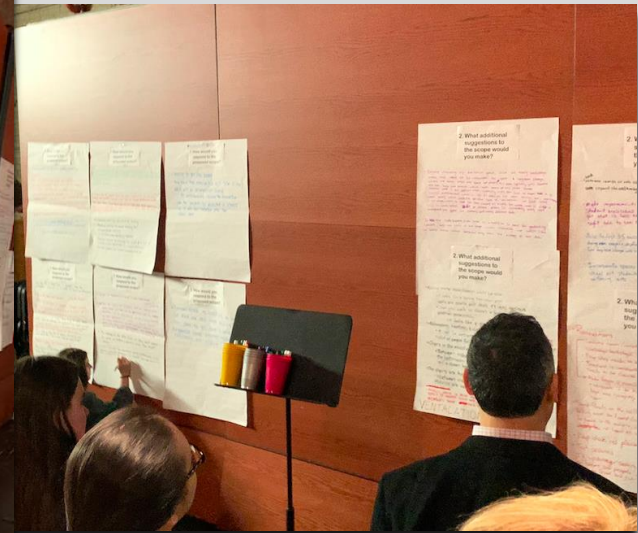
High School Auditorium- *Updated Scope*

Proposed scope of work includes:

Description	Budget Estimate
Remove and replace seating and carpeting, new skim concrete	\$356,975
Stage rigging and safety improvements	\$277,500
Stage light replacement and improvements (LED)	\$403,500
Sound system improvements including assistive listening	\$135,000
Electrical and theatrical wiring upgrades	\$134,500
New stage flooring (behind proscenium), refinish front floor	\$45,238
Storage, painting, backstage lighting and cleaning*	\$56,461
Theatrical Lighting focusing and training	\$32,000
<i>Contingencies, soft costs and fees</i>	<i>\$508,826</i>
TOTAL BUDGET	\$1,950,000

*** added to scope based on feedback from students and parents**

Collecting Feedback from Students and Community Members



The Guiding Questions

- How would you respond to the proposed scope?
- What additional suggestions to the scope would you make?
- What else would you like to see for performance spaces at SHS?

The Themes of Feedback

- Appreciation for the plan
 - It's overdue
 - Equity
 - It's a start
- Questions about the logistics (When?, How?, Adaptions and Disruptions?)
- Requests for a focus on
 - Aesthetics
 - Design/Function
 - Safety/Hygiene
 - Comfort
 - Technology
- Concern and suggestions for backstage area
- Beyond this space
 - Band Room
 - Little Theater
 - Music Tower
 - Programming

Follow-Up from the Meeting

Water Intrusion/HVAC: (1) Talk to architects about water mitigation in the long-term storage area, and (2) ventilation for student/staff use spaces and storage as necessary. Architects will be working with the facilities team and theater staff to better understand how these areas are used and to recommend any required improvements.

Space Issues: (1) Talk with staff and students about storage needs, (2) Develop storage plan, (3) Use summer to supply shelving and cleaning/painting of space.

Core + More: Workshop Improvements, Video and audio monitoring, backstage closet renovations, Little Theater renovation.

High School Auditorium- Funding Options

Option 1 - Included in the 2020-21 Budget

Financial

- \$1.95 million included in the expenditure budget.
- \$736 thousand included in the revenue budget as a Debt Service transfer representing funds remaining from the 2014 bond project.
- Net tax impact = \$1.214 million or 0.82%

Details

- Work would take place over two summers to limit disruption
 - Lighting and rigging in summer one
 - Seating, floorings and sound system in summer two
- Work to commence as early as Summer 2020, but more likely Summer 2021 due to SED review process. Complete in 2022.
- Funding in place would allow for timely bidding and planning, negating possible lead time concerns on certain items.
- 100% of funding in place would guarantee work is completed

High School Auditorium- Funding Options

Option 2 – Split funding over two years

Financial

- \$1.215 million included in the 2020-21 expenditure budget.
- \$459 thousand included in the revenue budget as DS transfer.
 - Net tax impact in 2020-21 = \$756 thousand or 0.51%
- \$735 thousand included in the 2021-22 expenditure budget.
- \$278 thousand included in the revenue budget as a DS transfer.
 - Net projected tax impact = \$457 thousand or 0.30%

Details

- Work would be phased over two summers to limit disruption
 - Lighting and rigging in summer one
 - Seating, floorings and sound system in summer two
- Phase 1 work to commence as early as Summer 2020, but more likely summer 2021 due to SED review process.
- Phase 2 work likely summer 2023 due to delay in awaiting for budget approval and subsequent long lead times on certain items.
- No guarantee of budget approval for Phase 2 of the project.

High School Auditorium- Funding Options

Option 3 – \$1.2 Million Bond Proposal

Financial

- \$1.95 million removed from the 2020-21 expenditure budget.
- \$735 thousand removed from the revenue budget (DS transfer).
- Budget would decrease 1.24%. Tax Levy would decrease 0.83% from current proposed levels.
- Estimated cost of Bond excluding interest =\$50 thousand
- 10 year bond interest estimated at \$157 thousand. Annual P+I = \$135 thousand

Details

- Bond vote in Fall 2020
- Work would be phased over two summers to limit disruption
 - Lighting and rigging in summer one
 - Seating, floorings and sound system in summer two
- Phase 1 work to commence in summer 2021.
- Phase 2 work summer 2022.
- Risk to completion is a negative vote

High School Auditorium- Funding Options

Option 4 – \$?? Million Bond Proposal

Financial

- \$1.95 million removed from the 2020-21 expenditure budget.
- \$735 thousand removed from the revenue budget (DS transfer).
- Budget would decrease 1.22%. Tax Levy would decrease 0.81% from current proposed levels.
- Estimated cost of fees for Bond vote = \$50+ thousand
- Ex. - 15 years on \$15 million. Annual P+I = \$805 thousand

Details

- Bond vote in late Fall 2020
- Auditorium work would be phased over two summers to limit disruption
 - Lighting and rigging in summer one
 - Seating, floorings and sound system in summer two
- Phase 1 work to commence in summer 2021.
- Phase 2 work summer 2022.
- Other possible identified work could include High School Learning Resource Center renovations, High School Room 215 (visual arts) renovations, Heathcote Office renovations, vestibule at MS, EW and FM classroom renovations etc.

High School Auditorium- Rationale

Rationale

The High School Auditorium is used by our students, staff and community members as a communal place for gathering, learning, and performance. Having not received major renovations in 30+ years the auditorium was recognized by planners of the 2014 bond as in need of updating. Although included and approved by voters in December 2014, all work except for resolving water issues beneath the stage was deferred due to the escalation of costs related to the other projects within that bond scope.

With seating that shows its age to any audience member, outdated lighting and sound systems that have been identified by instructors, students and consultants as being outdated, and rigging that has been identified by consultants as in need of attention it is evident that this highly utilized space is in need of this renovation.

High School Auditorium- Recommendation

Recommendation

With the inclusion of this work in the 2014 Bond and eventual approval by voters, there was an expectation or promise that this work would be completed. With the funds remaining (\$736 thousand) from the 2014 bond project to offset the estimated total cost of \$1.95 million (including \$500 thousand in contingencies and fees) it provides the opportunity to reduce total tax levy impact of this project. Review of Funding Options:

Option 1 – Included in the 2020-21 budget

- Work completed summer 2022
- All funds included if approved by voters once

Option 2 – Split funding over two years

- Work completed summer 2023
- Requires approval by voters twice

Option 3 - \$1.2 million bond proposal

- Work completed summer 2022
- Requires approval by voters as a stand-alone project
- Additional costs and logistics

Option 4 - \$?? Million bond proposal

- Work completed summer 2022
- Requires approval by voters as part of a larger project
- Additional costs and logistics

High School Auditorium- Recommendation

Therefore - Based on:

1. A history of staff, students, residents and consultants concurring that this work is necessary;
2. A long history of this proposed work being deferred;
3. This work being included and approved in the 2014 Bond;
4. The shortest timetable to complete the work if approved;
5. Only requiring one voter approval; and
6. The least total cost to the taxpayer.

This work is currently included in the 2020-21 Proposed Budget subject to further discussion and approval.

2020-21 Revenue Budget

Revenues

2018-19 Actual	2019-20 Budget	Projected 2019-20 Actual	Proposed Budget 2020-21
\$158,449,155	\$160,782,596	\$161,344,874	\$166,289,504

Budget to Budget Increase: \$5,506,908 or 3.43%

Projected Revenues to Budgeted Revenues Increase: \$4,944,630 or 3.06%

Highlights

- Interest Earnings projected to decrease significantly due to recent drop in fed funds rate.
- State Aid estimated to increase primarily due to BOCES Aid.
- County sales tax revenue projected to increase due to recent rate and school share increases

Revenue Area	Description	Budget +/-
State Aid	Various Aids including Foundation, Building and BOCES	\$140,896
County Sales Tax	School share of County sales tax revenues	\$483,276
Assigned Fund Balance	Based on projected 2018-19 FYE fund balance and reserve recommendations.	\$350,000
Interest Earnings	Projected decrease due to a drop in the fed funds rate	(\$1,009,833)
Property Taxes	Increase required to fully fund the 2020-21 proposed budget	\$4,806,352

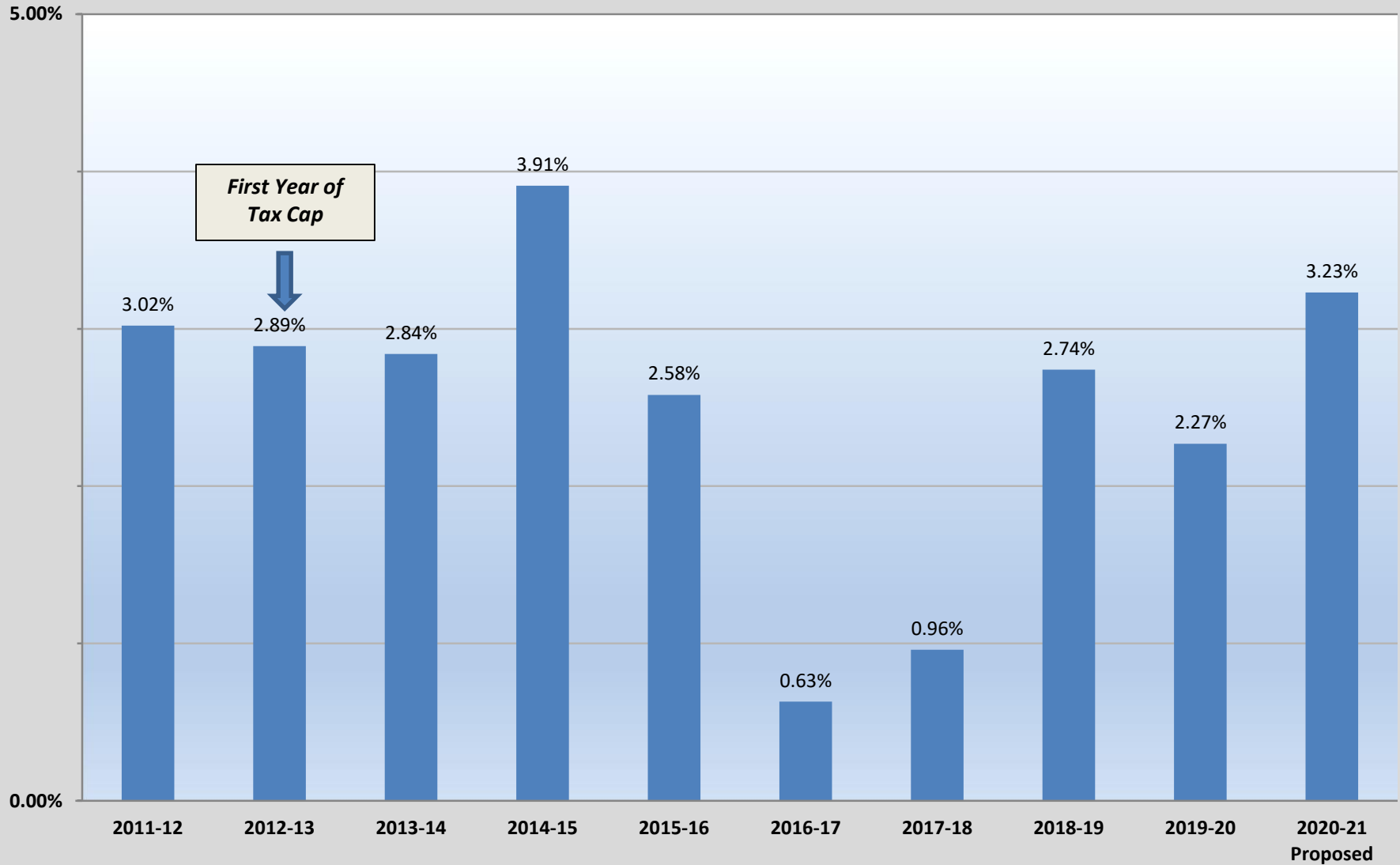
Proposed 2020-21 Tax Levy

Tax Levy Calculation

2020–21 PROPOSED BUDGET	\$166,289,504
Minus Other Revenues	\$11,371,089
Minus Assigned Fund Balance	\$1,450,000
TOTAL PROJECTED TAX LEVY	\$153,468,415

	ACTUAL 2019-20	PROJECTED 2020-21	\$ Diff.	% Diff.
TAX LEVY	\$148,662,063	\$153,468,415	\$4,806,352	3.23%

Recent Tax Levy History



Budget Accomplishments 2020-21

What Does This Budget Accomplish?

Maintains high-quality teaching and learning consistent with the Strategic Plan

- ☐ Supports teaching and learning initiatives in alignment with the Strategic Plan.
- ☐ Ensures that staffing levels are consistent with current and historical philosophies and community expectations.
- ☐ Enriches classroom and school libraries through purposeful infusion of high interest, diverse and engaging fiction and non-fiction texts.
- ☐ Provides materials and curriculum resources to explore and critically examine exemplary math programs.
- ☐ Improves and expands authentic global opportunities through travel, hosting and virtual experiences.
- ☐ Continues the District's commitment to providing technology and STEAM experiences to all students and expands the 1:1 device program at the Middle School to 8th grade.
- ☐ Expands the implementation of the Next Generation Standards and the scaling successful instructional models.
- ☐ Supports the researching, exploring and creating of new garden models, biomechanical innovations and sustainability projects through collaboration across community and schools.

What Does This Budget Accomplish?

Advances in-district instructional opportunities for students with disabilities

- ☐ Initiates additional special class programming for students in need of intensive support.
- ☐ Continues providing high quality specialized instruction in included settings.

Continues a comprehensive approach to Safety, Security and Emergency Management including:

- ☐ Appropriate mental health/social emotional support for students.
- ☐ A layered approach to building safety and security.
- ☐ A thoughtful implementation of new policies, procedures, and practices.

Improves and upgrades facilities consistent with all components of the Facilities Master Plan

Timeline

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 th	Presentation of Staffing Recommendations
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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.