



**League of Women Voters of Scarsdale
Comments on the 2024-25 School Budget
March 25, 2025**

The League of Women Voters of Scarsdale (the "League") thanks the members of the Board of Education (the "Board") and District Administration (the "Administration") for participating in the League's March 20, 2024 General Membership Meeting and School Budget Information Session and addressing questions on the 2024-25 Proposed Scarsdale School District Budget as of March 11, 2024 (the "Budget").¹

The following statement reflects the consensus of League members at a Consensus Meeting held immediately following the Information Session.

Positions

The League supports the 2024-25 Proposed Scarsdale School District Budget with the comments made below, and recommends that, barring any significant revisions inconsistent with our comments before its adoption by the Board of Education, the community vote "YES" to approve the final proposed Budget on May 21, 2024 at 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 next year's Budget is revised and finalized and in future budgets.

Budget Overview and Noteworthy Features

The proposed Budget is \$184,822,125, with a budget-to-budget increase of 3.96% and a tax levy growth of 4.39%. The estimated tax rate increase for Scarsdale homeowners will be 4.70%, and the estimated tax rate decrease for Mamaroneck residents will be -8.59%.² This budget is \$1,231,466 above the Tax Cap.

¹ Present at the March 20, 2024 LWVS Information Session: from the Administration, Dr. Drew Patrick, Mr. Andrew Lennon, Dr. Edgar McIntosh, Mr. Eric Rauschenbach, Ms. Meghan Troy, and Ms. Jeannie Crowley; and from the Board, Mr. Ron Schulhof, Ms. Suzie Hahn, Ms. Amber Yusuf, and Mr. James Dugan.

² [Preliminary Proposed School Budget for 2024-25 as of March 21, 2024.](#)

According to the Administration, the Budget accomplishes the following:

- Maintains high-quality teaching and learning
- Funds high priority initiatives
- Improves communication and emergency notifications
- Maintains our technology infrastructure
- Improves and upgrades facilities³

General Comments

The League acknowledges, with appreciation, the substantial time and effort that goes into developing the proposed Budget and thanks the Administration and Board for their additional effort spent preparing for our March 20th Information Session, including responding to our written questions⁴ and to the questions posed orally during the meeting. The League also appreciates that the Administration continues to include League Budget questions and Administration responses on the District website as a public resource.⁵

Comments and Recommendations

Budget Proposals and Tax Cap

The League supports budgeting to a student-centered program and not to the state-imposed tax cap and appreciates the Administration's disclosure of their organically and authentically developed first draft of the budget on February 5, 2024. Although the District⁶ cut approximately \$2 million from the initial budget, the current Budget still exceeds the tax cap due to a variety of factors including: several years of high inflation, potential loss of State Foundation Aid, years of tight budgets, use of reserves to hold down tax increases in prior years, higher cost of goods and services, significant increases in special education classification over the past ten years, increased healthcare costs, increased student health and wellbeing costs, and increased safety and security expenditures. The League acknowledges the inherent risk of putting forth a budget that exceeds the tax levy limit (which requires a 60% supermajority vote to pass) and

³ The proposed Budget reflects a 4.8 FTE net increase in the professional staff District-wide from the 2023-24 actual budget. This includes:

- 2.0 FTE elementary classroom teachers
- 1.0 FTE elementary ICT classroom teacher
- 1.0 FTE contingency position.
- 1.0 FTE District Special Education Administrator
- .2 FTE instructional music eliminated

⁴ [LWVS Information Session Agenda re Proposed School Budget FY 2024-25 and District Responses](#), see pages 7-11.

⁵ [LWVS School Budget Questions from the November 13, 2023 Budget Forum and District Responses](#), see pages 1-7;

⁶ The term "District" includes both the Board and the Administration.

appreciates the Administration and Board's efforts to prioritize expenditures that have the greatest impact on students' growth and learning, while also considering the financial impact of the budget on the entire community. The League commends the Board and Administration for actively soliciting community feedback and for their willingness to keep an open mind about the Budget.

The League further commends the Board and the Administration for their transparent and thorough discussion of the proposed Budget. This transparency allows the community to better understand the Board and Administration's rationale and helps ensure a greater degree of confidence that the final budget represents the best balance between advancing the program and gaining taxpayer support. The League encourages future Boards to continue to evaluate and analyze proposed budgets in an open, thorough, and transparent manner.

Communication

Communication about the Budget is especially critical this year because a budget over the tax cap requires a 60% supermajority vote to pass. In addition to the Board and Administration's current plans to communicate about the Budget, the League encourages them to be creative and explore all possible forms of communication, including additional print for those members of our community who do not use social media. The League advises the Board and Administration to use clear charts, engaging graphics, and bullet points to illustrate the importance of passing the Budget and to explain in an easily digestible way why a budget over the tax cap is required to retain valuable services, assets, and initiatives that the community expects and that are a hallmark of Scarsdale's standard of educational excellence.

The League further recommends that the Board and Administration clearly state in their communications the consequences of both a budget under the tax cap and a contingency budget. The communications should highlight the draconian cuts required to bring the budget under the tax cap, including loss of current teaching positions, 10-15 teacher aides, all arts enrichment, and Athletic B sports teams. The communications should also explain the catastrophic level of additional cuts required – approximately \$5.9 million – should the first two budgets fail and a default, state-mandated contingency budget be imposed.

Use of Fund Balance and Health Reserves

The League is concerned about the continued use of the fund balance to offset expenses and acknowledges that the Administration is aware of such risks, including negatively impacting the District's credit rating, creating cash flow challenges, and being unable to address unanticipated expenses.⁷ The League also is concerned about the Administration's reliance on the health insurance reserves to offset expenses and the relatively low level of those reserves. Given the

⁷ [LWVS Information Session Agenda re Proposed School Budget FY 2024-25 and District Responses..](#)

trend of rising claims in the last few years, the League recommends that the Administration have a plan to replenish the health insurance reserves in the event that claim levels do not return to lower levels. The League encourages the Administration to use long-term financial planning to better manage reserves in future budgets.

Long Term Financial Plan

The League supports the Administration's intention to create a long-term financial plan for the District using its new financial management system, *nVision*. The League recommends that the Administration use long-term financial planning to better anticipate, plan for, and respond to challenges, including those related to revenue shortfalls, excess expenses, the tax cap, program changes and expansions, unexpected events, and high inflation, in a financially sound way.

The League looks forward to reviewing the long-term financial plan when completed and encourages the Administration to use the plan as a means to create longer-term plans for achieving its goals, including providing for a continuum of special education services at the middle school and high school, completing recommended safety and security projects, and scheduling plant and capital improvements.

Program Drivers and Curriculum

The League commends the Administration and Board for continuing to support the elementary class size policy, the middle school's house and team structure, and the high school's vibrant program of study. In addition, the League recommends that the Administration and Board continue to provide appropriate staffing to protect the high academic standards of the high school and to ensure academic choice with extensive course offerings.

The League encourages the Administration to support innovation, creativity, variety, and excellence in the Scarsdale curriculum at all levels, and specifically in the electives offered at the high school. We appreciate the Administration's willingness to create and introduce new electives, such as a financial literacy course. The League recommends that the Administration regularly review the electives offered at the high school, survey students' interests, assess what is popular and what is not, and add or delete electives as applicable.

The League encourages the District to ensure that proposed future budgets not only maintain Scarsdale's long tradition of educational excellence, but also pursue forward-looking curricular initiatives and program enhancements that provide opportunities and environments to stimulate innovation, growth, and enhanced educational excellence for all students and faculty.

Special Education

The League has consistently stressed the importance of supporting special education students in Scarsdale throughout the significant rise in the number of classified students over the past 10 years. The League commends the District for funding the addition of a special education administrator in the Budget, and we encourage the District to continue to expand the existing continuum of special education services as students served under those models age up through the middle school and high school in future years. Especially given the highly volatile nature of special education services, the League encourages the Administration to use long-term financial planning to achieve such expansion in a financially sustainable manner.

DEIB and Mental Health/Wellbeing

The League commends the District for its commitment to keep values of diversity, equity, inclusion, and belonging at the forefront of its programming and the curriculum, and strongly encourages the District to ensure that DEIB remains a consideration across all areas of Scarsdale schools. The League further commends the District for continuing to prioritize student mental health and wellbeing, including elementary social-emotional learning support, in the Budget.

Plant and Capital Improvements

The League urges the District to keep our aging facilities in mind as we budget for the future. We would like to reiterate from past statements that, given that several of our schools were built over a century ago, thoughtful, proactive facilities planning and capital improvement are of utmost importance to ensure that our buildings maintain and enhance student learning, and are safe, sustainable, and flexible enough to support 21st-century innovation and future programs. We appreciate the District for trying to mitigate the potential impacts of increased frequency of heavy rain and flooding, including funding stormwater mitigation projects in the Budget. While we recognize the desire to tighten the budget, we are concerned that certain delays and deferrals to building maintenance, capital projects, and other purchases could lead to greater long-term costs. We encourage the District to use the long-term financial plan to better address and plan for future capital projects and facilities maintenance.

The League further encourages the District to support sustainability projects that would be beneficial to the environment, the individuals who use our buildings, and the physical plant. The League appreciates the District's efforts to reduce its energy costs by entering into a contract with Cenergistic. According to information shared at the Information Session, the contract has had a net-zero effect so far; we look forward to learning whether the Behavioral Energy Savings Program leads to cost savings next year.

Safety & Security

The League encourages the District to prioritize safety and security and to engage in a cost-benefit decision-making process to be shared with the community about why and whether specific cuts – such as to door ajar sensors – make sense, especially if some of the cuts are merely deferrals to be requested in subsequent years' budgets. We also question whether the cost savings in the reduction of safety monitor hours justify the resulting disruption to early morning music rehearsals at the elementary schools. We encourage the District to continue to implement security measures that incorporate best practices and also reflect and connect to the values of the entire Scarsdale community.

State Foundation Aid

The League appreciates the Board's efforts to restore the State Foundation Aid and encourages the Board to continue to engage in advocacy around State Foundation Aid restoration.

Budget Process/Community Engagement

As an initial matter, the League commends the Administration for providing a budgeting process that prioritized open communication, clarity, and transparency. We acknowledge that this is the first budgeting process for a new superintendent, a new assistant superintendent of business, and for others new to their roles. We commend the Administration for hitting the ground running, addressing issues head-on, and working around time constraints, inflationary pressures, and other challenging factors to put together multiple iterations of the budget.

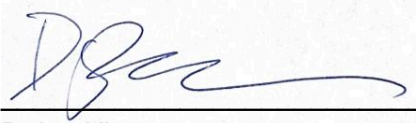
The League appreciates that the Administration makes the Budget Presentations and Budget Development and Staffing Recommendations available early in the budget development process. The presentations allow a comprehensive view of the myriad components of the Budget and through them there is an enhanced understanding of the Budget itself.

The League commends the District for recognizing the challenges faced by many organizations with a one-week turnaround between the last Budget Study Session and the Public Forum and for adjusting the budget calendar for this budget season to allow for a two-week gap. This added week provided slightly more time for the League and other community organizations to engage in a more detailed study and understanding of the preliminary proposed budget and greater opportunity for discussion in the formation of a consensus statement or other community feedback for the Board and Administration to incorporate into the final iteration.

The League thanks the Board for creating opportunities for public input into the budget at various points in the development process and strongly encourages the Board to continue to work to be proactive and transparent to ensure community trust in the Board process.

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 community comments.

Sincerely,



Dalya Khan
School Budget Portfolio Co-Chair
League of Women Voters of Scarsdale



Nan Eileen Mead
School Budget Portfolio Co-Chair
League of Women Voters of Scarsdale



Heedan Chung
President, League of Women Voters of Scarsdale