

LWVS 2024-25 School Budget Questions

Submitted: November 13, 2023

Last Updated: March 20, 2024

GENERAL/FINANCE:

1. Will the budget stay within the projected tax cap? If there is a mismatch between inflation and the tax cap, would the Board consider going above the tax cap? [First and foremost, this is a question that would require a discussion at the Board of Education table during budget meetings.](#)

[Speaking for the administration, we are constantly trying to strike a balance between the program we think is the very best possible with the ability of our taxpayers to support the budget. The state-imposed tax cap presents an annual challenge due to the requirement of a supermajority of voters who participate in the annual budget vote to pass a budget that is in excess of the allowable tax levy limit. Thus, there is an inherent risk associated with putting forward a budget that exceeds the limit. Just as there is more capital work to do than the available funding would allow, there is always more we would love to do with the program, but we take a responsible approach that prioritizes additions to our expenditures that are likely to have the biggest positive impact on students' growth and learning.](#)

2. What budget lines, if any, have significantly over/underestimated the District's currently projected income and expenses, and how will that impact planning for next year?

[The current year estimated actual expenditures is approximately \\$2.7 million above budget. This occurs for a combination of three reasons. 1\) Encumbrances outstanding at the end of the prior fiscal year: at the end of each fiscal year the business office must review every open purchase order to determine if the goods or services on order have been received by June 30th. Those items that have not been received are considered carry over encumbrances and will result in an increase in the budget for the subsequent year. When the payments are made against these purchase orders the expense is recorded in the subsequent year and the budget is increased so as not to adversely affect the current year's available resources. 2\) Additional revenue, such as a donation or insurance recovery, which would be approved by the board for a specific purpose. The Board's approved use of reserve funds to cover unanticipated expenses would also fit this category 3\) Budget transfer into an individual account code from another budget code or functional area which increases the budget in that code, however, there would be an offsetting reduction in another area.](#)

3. Do you anticipate costs or expenditures that would lead to a material reduction in the undesignated fund balance in the 2024-25 budget? [The proposed budget reflects a continued reliance on the use of fund balance to support our budget. This will effectively reduce our available fund balance. As highlighted during our March 4th Budget Study Session, this trend will continue](#)
4. What administrative and financial costs are required of the District in order to comply with Part 130 of the Regulations of the Commissioner of Education Relating to Substantially Equivalent Instruction for Nonpublic School Students? Is there any plan for the implementation of this regulation? [Taking the second question first, yes there are plans to implement this regulation. The only nonpublic school that applies to SUFSD is IHM, and we have been in contact with both IHM principal Tracy Keelin and leaders from the Archdiocese to determine the pathway they will be selecting for the determination.](#)
5. Do you anticipate using the health insurance reserves to adjust revenue for the 2024-25 budget?
[Yes, the administration is recommending the appropriation of \\$1,000,000 from the Health Reserve to help fund that line in the 2024-25 budget.](#)

CAPITAL PROJECTS/FACILITIES AND OPERATIONS:

6. What is the status of the auditorium bond project? What is the anticipated impact of the bond on the 2024-25 budget?

[The plans for the auditorium project are currently in the queue to be reviewed by the State Education Department, where they have been since early November. The preliminary proposed budget presented on February 5, 2024, anticipates \\$8,000 in interest cost for a Bond Anticipation Note \(BAN\).](#)

7. Which projects from the Facilities Master Plan (including the Building Conditions Survey, the Fields Master Plan, and the Roof Master Plan) will be included in the 2024-25 budget?

[The following table represents the projects we have included in the Transfer to Capital Projects fund. These projects were prioritized to protect district assets and address health and safety concerns. A larger discussion on capital projects will need to be addressed through the strategic planning, long range financial planning and capital projects planning processes in the coming year.](#)

Transfer to Capital Projects Fund Projects

Project Domain	Proposed Projects (Description)	Project Cost
Climate Mitigation	Stormwater Mitigation Projects	
	☐ Brewster Stream Rehabilitation (dredging & related repairs) ☐ SHS Auditorium Basement Pumps, Courtyard ponding	\$450,000 \$400,000
Plant Envelope	District-wide Exterior Repairs ☐ Masonry brick & mortar repairs; Roof, window & door flashing repairs; Repainting of eaves and trim; Exterior doors replacements; Foundation, gutters, and drainage improvements.	\$550,000
Sustainability	Steam Trap Replacement ☐ Fox Meadow - failure results in excess heating & associated costs	\$30,000
Health & Safety	Potable Water Filtration ☐ Installation of equipment to disinfect all potable water at SMS	\$60,000

8. What capital projects will be included in the 2024-25 budget?

[Slide 34 from Budget Study Session #1](#) includes the proposed 24-25 projects.

9. What discussions have you had about the 2026 bond? And what projects would be included in it? [We anticipate a preliminary discussion at one of the March, 2024, Budget Study Sessions.](#)
10. In what areas will the District partner with the Village and how will that affect the 2024-25 budget?

[The will continue its partnership in the transportation maintenance garage, field and facilities usage, road salt and fuel purchasing areas. These areas reduce duplication of efforts between both the school and village.](#)

11. Will the 2024-25 budget include any funds for further studies and mitigation for flooding issues at our schools? [That is presently under discussion, and we will update this response accordingly.](#)
12. What is the status, timeline, and remaining items yet to be implemented on the District's 3-stage cooling plan and the projected costs for next year's budget and beyond? Given that the District will be making the final payment on a previous Energy Performance Contract (EPC), will the 2024-25 budget include funding for future sustainability projects?

[The cooling plan currently provides for cooled spaces during high-heat days for all students. In some cases, this requires moving students to a different location than their normally assigned location during parts of the school day. Over several years, we have grown the number of spaces cooled through the installation of window units, split units, and large-space air conditioning systems in various locations throughout the district. Any](#)

future steps would need to be discussed as part of the capital projects work in advance of a future bond issuance.

SUSTAINABILITY:

13. What sustainability projects do you anticipate funding in the 2024-25 budget?

This budget maintains our instructional partnership with Kaleidoscope for our elementary garden programs. It also funds the renovation of the Quaker Ridge garden as our garden renovation work continues to rotate through our buildings.

14. Please discuss the results to date of the Cenergistics energy reduction plan. How much money has it saved the District? How do you anticipate it will affect budgeting for energy costs in the 2024-25 budget? We anticipate a presentation in February that will provide a full update on this project to date and its financial implications.

15. Does the District plan to fund a study concerning the current or potential future impact of climate change on the physical plant? No, we do not anticipate funding such a study in the 2024-25 budget. However, we have several projects designed to mitigate potential impacts of increased frequency of heavy rain and flooding.

16. When will the transportation study be completed and how will its findings impact plans for next year's budget, if at all? Is there anything in next year's budget with respect to District transportation costs, including the transition to electric buses?

We have internally discussed at length the various directions this study could be focused, such as fleet electrification, routing efficiency, maintenance and safety of the fleet, etc., all of which are important. The Zero emissions bus mandate is a looming concern and this work seemed most pressing. As we researched firms capable of helping us through that process, Highland Fleet emerged as a possible partner in the work. Free of charge, Highland Fleet has offered to assist us with identification of a path forward and to submit grants to the EPA and NYSERDA for the purchase of 4 buses and infrastructure build out necessary to support the fleet. These applications have been submitted, and we are awaiting a result.

Additionally, we have recommended to the Board that we have our new Internal Auditors, Nawrocki Smith, look more closely at the operational needs of the department including processes, procedures, record keeping, etc. as part of our annual state mandated internal audit. It is our expectation that the culmination of both of these activities will provide us with sufficient insight to more effectively use the \$45,000 budgeted for the

study. The study remains reflected in our current year cost projections and we anticipate releasing an RFP later this spring.

PERSONNEL/ENROLLMENT:

17. What staffing increases or decreases, if any, do you anticipate for next year's budget, and in which departments and schools? [Please see the January, 22, 2024, staffing recommendations report.](#)
18. What are your demographic and enrollment predictions for next school year and how will they impact the number of teachers and staff needed for each school? [A full demographic report was presented and discussed at the February 5, 2024, Board meeting. Enrollment projections call for two \(2\) additional sections at the elementary level; one \(1\) additional ICT teacher \(3 graduating 5th grade classes being replaced by 4 incoming K classes\); two \(2\) additional special education teachers to continue the ICT implementation at SMS. We also anticipate the need for one \(1\) additional special education teacher at SHS to keep caseloads within guidelines.](#)
19. Does the District's current staffing adequately address all the mental health requirements of the student body? [We continue to enjoy a strong partnership with SFCS through the Youth Services Project, and our students and families continue to benefit tremendously from those services. The recent additions of psychologists and social workers at SMS and SHS have enabled us to meet growing capacity for needed services that also have been of great benefit to students and families. Of course, schools cannot be wholly responsible for all mental health requirements of the student body- there is a partnership that is required with families to make sure students are getting appropriate support from providers outside of school as required.](#)
20. Do you plan to include in the 2024-25 budget the deferred CPSE staffing reorganization recommendations originally included in the 2023-24 budget? [Yes, that is in the proposed budget.](#)

TECHNOLOGY:

21. What new technology expenses do you plan to include in the 2024-25 budget? More specifically, what AI-related resources do anticipate including in next year's budget? [The technology department has budgeted an additional \\$3600 for TurnItIn AI for the High School, an add-on to SHS's existing TurnItIn subscription to detect AI-generated content. The department has contingency funds each year earmarked for piloting new instructional software and any new AI resources would come from existing pilot funds.](#)

[Additional information about resources required for the technology department can be found in slides 54-62 of Budget Study Session #2.](#)

22. Was the amount designated in the 2023-24 budget adequate to remedy internet access in the schools, and provide wifi coverage to all “dead spots” and Butler Field? If wifi access remains inadequate in any buildings or fields, what is the plan moving forward, and what costs are associated with it?

[Yes, we have adequate funding to purchase and install the equipment. The indoor equipment for the High School and Middle School has been purchased and is in the process of being installed. Elementary wifi will be expanded to hallways in the summer of 2024, but at a slower pace due to reductions in this budget for 2024-25.](#)

[The Butler Field outdoor access point has been installed to remedy dead spots for emergency personnel on the fields \(including coaches\). The addition of cellular networks by the village has greatly improved cell phone access on both fields and new coverage maps will be shared when they become available.](#)

CURRICULUM:

23. What funds will be allocated to developing a new District strategic plan in the 2024-25 budget? When will the District adopt a new strategic plan? [We expect to have a vision statement and strategic priorities developed before the end of this school year. Further detail in terms of action steps will be developed during the 2024-25 school year. We do not expect to allocate funds specifically for strategic plan development.](#)
24. Will DEIB work be a part of the 2024-25 budget? [Yes.](#) How is the District planning to use DEIB-designated funds in the 2024-25 school year? [We expect to use the funds to support work identified through the Belonging survey and prioritize that work.](#) Does the District plan to continue to work with outside consultants in connection with its DEIB work? [Yes.](#)
25. What funds will be allocated in the 2024-25 budget to support and incentivize faculty and staff to participate in professional development on topics surrounding mental health and learning disabilities/differentiated instruction? [There is compensation \(through credit or stipend\) for teachers completing STI courses- some of which are focused on wellbeing and mental health. Differentiation for level and learning style is embedded within District-wide content-specific professional development. In addition, educators in ICT and special classes are provided tailored support to meet the needs of diverse learners.](#)

26. What funds will be allocated in the 2024-25 budget to support responsive classrooms? Please discuss specific funding at the elementary, middle school, and high school levels. The District is looking to continue partnering with the STI on funding Responsive Classroom training across the Elementary Schools. A Middle School session is being proposed for this summer. The Responsive Classroom model focuses on grades K-8.

SAFETY AND SECURITY:

27. What safety or security-related measures/items will be included in the 2024-25 school year budget? Will the District continue to engage with safety and security consultants? The District is budgeting to continue the relationship with Altaris. We anticipate budgeting to continue to expand our camera capabilities. Additionally, we are exploring door-ajar sensors for high-priority doors at each building.

PROCESS:

28. Do you anticipate any changes to the budget development process this year compared to last? If so, please explain. The major change to the process is an internal one- the transition to a new financial management system, *nVision*. This has been talked about on a number of occasions dating back to last year when the cost of the project was included as a budget item. Andrew Lennon provided an update on this transition to the Board during Budget Study Session # 1 ([see slides 15-16](#)).

LWVS Information Session Agenda re Proposed School Budget FY 2024-25

March 20, 2024 10:00 a.m. via [Zoom](#)

Meeting ID: 819 3018 4515 Passcode: 137174

1. Please provide a short explanation of the large gap between revenues and expenses this year, including why staff is increasing while enrollment remains steady or is decreasing.

The major drivers of growth in our expenditures are outlined in the table below. While enrollment has effectively remained steady, the proportion of students classified with disabilities under the CSE has grown by approximately 240 students in the last 10 years, necessitating the expansion of our continuum of services. The proposed budget includes a professional staffing increase of 4.8, which comprises 3 special education teachers, 2 of which are already working here as they were after the 23-24 budget was adopted (through contingency built into the budget) to comply with mandated ratios. The fourth position is a new special education administrator to support the program. There are no other comparable programs in the region that operate with only a single special education administrator. There are three civil services positions being eliminated totalling 2.8 FTE, bringing the net add to 2.0 FTE.

Expense Area	Description	Budget +/-
Salaries & Wages	Contractual salaries and wages based on budgeted staffing and employment or collective bargaining agreements.	\$3,861,028
Employee Benefits	Retirement Contributions, Social Security, Health and Other Employee Benefits	2,370,596
Contractual	Contractual services including Education Services Providers, Maintenance & Transportation Contracts and Energy Management Consultant	1,074,313
Utilities	Decrease based on Energy Management program savings projections/contract	(483,472)
Capital Projects	Transfer to Capital Projects Fund	770,000
Capital Projects - Principal & Interest	Principal and Interest on Bonds and Energy Performance Contract Lease	(482,220)
Miscellaneous	Various other categories	(62,307)
TOTAL		\$7,047,938

2. How does the tax cap factor into the budget development, and how do you weigh program benefits against economic costs, inflation, and long-term financial sustainability?

The property tax cap is a factor to be considered in any budget process due to the impact it has on the required number of yes votes needed to pass a budget, however, our budget making process focused on providing the services for students that our community expects.

3. What is the plan for developing a multi-year financial plan? A preliminary draft of the long range financial plan is currently in process. It is our plan to refine the forecasting model over the summer to reflect the final budget, actual results for year end 2023-24 and the strategic planning work currently underway.
4. What are the risks associated with the proposed use of fund balance to offset expenses?

I shared the following with Scarsdale10583.com and I thought it would be helpful.

Reserves and Fund Balance provide the district with financial stability, cash flow/liquidity and demonstrate general fiscal health. The paragraph below is from the NYS Comptroller's Office Reserve Fund Guidance and I thought it helpful:

"Saving for future projects, acquisitions and other allowable purposes is an important planning consideration for local governments and school districts. Reserve funds provide a mechanism for legally saving money to finance all or part of future infrastructure, equipment and other requirements. Reserve funds can also provide a degree of financial stability by reducing reliance on indebtedness to finance capital projects and acquisitions.

In uncertain economic times, reserve funds can also provide officials with a welcomed budgetary option that can help mitigate the need to cut services or to raise taxes. In good times, money not needed for current purposes can often be set aside in reserves for future use." Source:

<https://www.osc.ny.gov/files/local-government/publications/pdf/reserve-funds.pdf>

Declining reserves has the potential to negatively impact the District's credit rating thereby increasing borrowing costs. It can also create cash flow challenges making it more difficult to both cover payments and generate interest earnings. Finally, it could result in the inability to address unanticipated expenses without burdening the educational program.

5. What are the risks of lowering the ERS, TRS, and health insurance reserves as currently proposed and do you intend to replenish those reserves in the future?

The reserves are designated for the purpose of smoothing out sharp increases and decreases that occur as a normal part of this state-mandated expense. The chart below illustrates times when the required pension contribution rates have increased and decreased in the recent past. The goal would be for the reserve to be utilized when the rates increase, and replenished when the rates decrease.

Employer Pension Contribution Rates (as a percent of salary)						
Year	2020-21	2021-22	2022-23	2023-24	2024-25	Estimated Increase *
TRS	8.86%	9.80%	10.29%	9.76%	10.02%	\$699k
ERS (avg.)	14.46%	15.27%	11.60%	13.1%	15.2%	\$889k
*Estimated increase is based on projected rates and current budgeted salaries.						

6. Please indicate the dollar amount and rationale for cuts reflected in the March 11 budget presentation, including the following:
- Special Education, including elimination of positions at SMS and SHS. **\$230,000**
Please address the effect to program development, accomplishing a continuum of services in SMS and SHS, and impact on students now and in the foreseeable future. The current budget proposal allows current programs to continue, at SMS some teachers will need to take on additional teaching responsibilities in lieu of responsibilities outside of the classroom (team meetings, case management etc.) and at the high school we will start the year with very few open slots in our LRC program. The additional FTE requests that were removed from the proposal

(1@SMS and 1@SMS) provided both relief from rising special education numbers but also are part of a longer term plan to increase the continuum of services on the secondary level. While removing those FTEs slows the pace of expansion, it does not change the ultimate goal to serve our students in-District with a full range of services. It is worth noting that the rise in special education students is a nationwide trend. Currently, Westchester County has a classification rate of 17% and NYS has a classification rate of 20%, we are currently just under 14%. This trend must be taken into account as we plan for the future in a financially sustainable way and it may require a slower approach to expanding continuum.

- .5 FTE at SHS for financial literacy and multivariable classes \$55,000
 - Program Improvement, including the long-term impact on innovation, expansion, and cutting-edge learning \$100,000
 - Arts education, including which particular programs you are proposing to cut, and which grades are primarily affected \$65,000
 - Safety & Security, including delaying door ajar sensors and cameras, reducing safety monitors, and delaying WiFi in elementary hallways \$112,400 inclusive of IT-non instructional device refresh delay
 - Furniture, supplies, non-instructional materials, including impact of deferrals on future budgets \$342,777 (including textbooks)
 - Technology \$25,000 slows pace of wifi expansion in hallways (also included above)
 - Athletics \$60,000 (charter bus reduction) - lowered to reflect actual usage in more stable vendor environment
 - Student mental health and wellbeing, including DEIB work and elementary social-emotional learning support The March 11th budget proposal does not include any cuts in these areas. One of the possibilities for a budget that would go under the cap was the removal of our DIEB consultant (\$61,000).
 - Facilities and Operations/Capital Projects, including air quality testing. \$120,000
7. If the adopted budget fails on the first vote, what is the likely plan for the second budget iteration?
8. Please spend a few minutes describing the changes that would be made for a budget proposal that would be under the tax cap.

We will discuss the items that were presented on March 11, found on [slides 31-34 of the March 11 presentation](#).

9. When will the District learn whether the State Foundation Aid will be reinstated? What actions are the District and Board taking to encourage the governor to reinstate the State Foundation Aid?

This will not be known until the NYS budget is passed, as negotiations often go up to the very last minute (or even beyond the statutory April 1 deadline). It is the administration's recommendation that, should the Foundation Aid be restored to the save harmless status, the restoration be used to support our fund balance position.

We have, and will continue to, engage in direct advocacy around aid restoration through meetings and written communications, along with support for our various advocacy arms- [NYSSBA](#), [LHEC](#), [NYSCOSS](#), [ASBO NY](#), etc. A [copy of the Board's advocacy letter to the Governor](#) can be found on the advocacy page of the BOE webpage.

10. How will you communicate with the community about this budget? What channels, publications, info sessions, etc. will you use?

We are still developing this plan, but we will utilize community meetings (PTA, PTC, NA, Library, etc.), the *Insight*, eblasts, social media, etc. to communicate about the budget that is eventually adopted. A [communication about the current proposed budget](#), including a request for feedback from the community, was distributed earlier this week.