March 23, 2009

Office of the State Comptroller
Municipal Affairs Bureau
Alfred E. Smith State Office Building
6th Floor
Albany, New York 12236

Dear Sir/Madam:

This letter requests an opinion from your office as to whether the attached proposed new programs offered by the Valhalla Union Free School District are in furtherance of proper Town purposes permitting the Town to fund such programs from the town-wide general fund pursuant to recommendations by the Local Government Services and Economic Development division of your office.

In January of 2007, the Division of Local Government Services and Economic Development issued a Report and made recommendations to the Town after examining an educational grant award from the Town to the Valhalla Union Free School District ("the School District"). The Report covered a period from January 1, 2004 to May 31, 2006, and was conducted pursuant to the State Comptroller’s authority as set forth in Article V, Section 1 of the New York State Constitution and Article 3 of New York State General Municipal Law. The examination concluded that the programs previously funded by the Town pursuant to the grant did not further Town purposes but furthered the purposes of only the School District and, therefore, could not be administered in the manner in which the Town had previously followed. The examination further concluded that, even if the funded programs had furthered proper Town purposes, none of the funded programs were made available to the surrounding communities within the Town and that, consequently, the programs impermissibly benefited only Town residents who coincidentally resided within the Valhalla Union Free School District.

In response, the School District has proposed new programs in the following five areas as described in the attached July 29, 2008, memo from the School District to Town Board. The new programs relate to: (1) student enrichment, (2) staff development, (3) parental support, (4) health and wellness and (5) administration and facilities.
The student enrichment program would provide school districts throughout Greenburgh with a voucher system that would reimburse students and their families for course costs upon completion of attendance requirements. The staff development program would provide teachers in grades K-8 in all of the Town of Greenburgh’s school districts with workshops, seminars, coaching and support materials to enhance their professional development and growth. The parental support program would be open to the Greenburgh community to bring parents, as well as members of extended families, together with teachers and students to encourage learning, share knowledge and address the many issues that students face growing up. The health and wellness program would be open to students and adults in the Greenburgh community to promote physical fitness through offerings and addressing nutrition, weight-loss and cardio health. The administration and facilities program, as proposed, would be made available (during hours when not in use for grant related activities) to civic groups (e.g., Boy Scouts, Girl Scouts, civic associations) and senior citizens throughout Greenburgh without charge or with a nominal fee.

The Town of Greenburgh has a population of approximately 87,000 people and includes six incorporated villages. Approximately 42,000 people (48%) live in the non-village area of the Town (the unincorporated area) and approximately 45,000 (52%) live in the six incorporated villages (the incorporated villages). The School District proposes that the programs be administered in a manner that would benefit all Town residents.

In short, while the Town Board recognizes that, pursuant to its home rule power, it may authorize a gift to a school district public corporation if that gift furthers a public purpose of the town, any opinion that your office could offer with respect to whether funding for the new programs proposed by the School District would be consistent with the recommendations issued by the Local Government Services and Economic Development division of your office would be greatly appreciated.

Attached please find letters from several members of the community expressing opinions on the subject reflecting their own views or the views of community organizations that they may represent.

Very truly yours,

[Signature]

PAUL J. FEINER
Town Supervisor
March 18, 2009

The Honorable Thomas P. DiNapoli
Comptroller of the State of New York
Alfred E. Smith Office Building
Albany, NY 12236

Dear Mr. DiNapoli,

My name is Terry Williams and I am submitting this letter as part of Greenburgh Town Supervisor Paul J. Feiner’s “Request for Opinion” from your office on the legality of the Town of Greenburgh (the Town) reinstating the $1.8 million to $2.1 million WestHelp Educational Grant (the Grant) to the Valhalla Union Free School District (the District).

By way of background, you should know that I am currently a trustee of the Greenburgh Central Seven Board of Education (GC7), the significance of which will be apparent later in this letter. I also worked closely with Robert Renninger, who at my urging, wrote to your office in 2003 alerting you about the Town’s decision to make the initial Grant, which was subsequently found by your office to be illegal. Professionally, I work in marketing so I took more than a passing interest in your brand positioning statement on your Web site, “Make Government Work Better.” If that is indeed the creed by which your office operates—and I have no doubt that it is—then you must reject this Grant proposal as it violates the most basic rule of good government—fairness and equality.

The most egregious shortcoming of the Grant proposal is that it violates your office’s previous ruling that a gift to a school district can only be made if it furthers a public purpose of the town. The Grant proposes to spend Greenburgh revenue on non-Greenburgh residents, specifically students and residents who attend the District’s schools but who live in the towns of Mount Pleasant or North Castle, two separate municipalities that make up between 70% and 80% of the District’s population. The Grant proposal clearly states that students from Mount Pleasant and North Castle will have priority over Greenburgh students, even though town of Greenburgh revenue is the only financing source. According to the proposal for an SAT Prep course to be funded with Grant money, “...vouchers [will be] provided to (ostensibly to any and all qualified) Valhalla U.F.S.D. students, 100 vouchers will be provided on a first-come first-serve basis to Greenburgh community students who submit applications.” The fact that students who live outside of Greenburgh will have priority, while Greenburgh residents will be in a subordinate position is proof that the money is not being used for a
A town-wide purpose would require that Town residents receive priority over those from outside its borders, not vice versa. Thus, the proposal fails the test for a town-wide purpose.

The Grant’s proponents are likely to argue that they are entitled to this money because the District is impacted by the children from the WestHelp facility who attend their schools. This is simply not true. The District gets reimbursed for the WestHelp children (Education Law §3209(3)(a) and the U.S. Government (McKinney-Vento Homeless Education Assistance Act), when there are students from the shelter. As your office noted in its May 2006 audit report, there were no WestHelp children at the time of the audit, and, anecdotaly, the number has never exceeded 10 at any one time.

Finally, another element of the proposal states that a staff development program “would be co-sponsored by the Valhalla and [the neighboring] Greenburgh Central 7 district.” implying that there is broad acceptance of the Grant proposal. Again, nothing could be further from the truth. As a GC7 trustee, our superintendent has not ever presented us with a preliminary proposal, let alone something in writing. I, in fact, obtained my copy of the proposal from a person who attended the Town work session when this was first presented. While I do not purport to speak on behalf of the GC7 board or my colleagues, I can accurately relay that no such proposal has come before us. Not surprisingly, I will vote against any proposal that violates the New York State constitution and that runs counter to the general principles of good government. Thank you of the opportunity to share my concerns.

Cordially,

Terry Williams
cc: Municipal Affairs Committee
March 23, 2009

Office of the State Comptroller
Municipal Affairs Bureau
Alfred E. Smith State Office Building
6th Floor
Albany, New York 12236

Dear Sir/Madam:

As the president of the Mayfair Knollwood Civic Association, representing the community of neighborhoods that has been instrumental in forging the WestHelp agreement between Westchester County, the Town of Greenburgh, and the Valhalla Union Free District, I would like to add some perspective to the accompanying letter sent to you by Greenburgh Supervisor Paul Feiner.

First, I would like to thank the Comptroller’s Office for its guidance thus far. The sole interest of the neighborhood is to see full and proper enactment of this breakthrough agreement, which was designed to both house the homeless and strengthen the local community. It was therefore extremely encouraging that the Comptroller’s Office upheld the fundamental legality of the agreement in its audit report of January 1, 2004- May 31, 2006. As stated on page 11, “there is no Constitutional bar to a gift of monies from one local government to another,” and a town may give money to a school district provided “it furthers a public purpose of the town.”

Furthering a public purpose has always been at the heart of the WestHelp agreement. A lot of time and careful consideration – the drafting took nearly two years of negotiations by lawyers and representatives – went into melding a variety of public purposes into an agreement that could address the needs and gain the support of the multiple constituent groups involved.

- Westchester County had hoped to further a public purpose of the town by keeping the West help homeless shelter operating beyond its original and intended 10 year lease in order to serve town residents as well as residents of other Westchester towns and municipalities

- The Town of Greenburgh had hoped to further a public purpose of the town by upholding a promise to town residents to have the shelter converted into affordable housing for its senior citizens and town workers.

- The Mayfair Knollwood Civic association had hoped to further a public purpose by protecting the safety of town residents and preserving the integrity of its neighborhoods, which in the time since the WestHelp shelter first opened had become home to roughly 50 percent of Westchester County’s homeless units, including a new shelter whose residents included violent sex offenders and was
located yards away from one children’s hospital and a short walking distance from a second.

It was by merging of these various public purposes into a common purpose that the WestHelp agreement was created. So it is critical to understand and often overlooked that the WestHelp agreement was built not as a single contract, but as comprehensive series of contracts and agreements.

Three examples of the comprehensive scope of the agreement, all designed with a public purpose of the town in mind, include:

- Putting $550,000 a year in the Town of Greenburgh’s general fund, $100,000 of which is earmarked for the Greenburgh Fairview Fire Department.
- Requiring sex offenders living at the county shelter at the Westchester Medical Center, which is just two hundred yards from the Maria Ferari Children’s Hospital and a short walk from Blythedale Children’s Hospital, to be monitored by shelter personnel whenever they leave the building.
- Banning the County from opening new homeless shelters in portions of Greenburgh and neighboring Mount Pleasant. This provision forced the County last year to cancel its plans to move its “drop in” shelter in White Plains to a site just north of the Westchester Medical Center.

Central to delivering on these and other public purposes in the agreement were the components covering two school districts in Greenburgh – Pocantico Hills and Valhalla. The shelter across from the Westchester Medical Center is located in the Pocantico Hills school district, the WestHelp shelter, located on the grounds of Westchester Community College, is in the Valhalla school district. As a result, both districts are obligated to educate any school age children living in the shelters. A paramount concern of the two districts was that this obligation not overwhelm them financially. As small districts, small numbers of students can have big impacts on budgets. In Valhalla, where grade size is typically around 100, as few as 5 students means a 5 percent change in class size.

In the case of Pocantico Hills, an agreement was reached with Westchester County, whereby the county promised to reimburse the district for the cost of educating any student living at the shelter who enrolled in the district. In the case of Valhalla, a broader approach was taken. Contrary to the assertion in the Comptroller’s report on page 12, the grant to Valhalla was not based on a formula multiplying the number and cost of children from the shelter enrolled in the Valhalla school district. Early in the negotiations, the idea of a formula was discussed but abandoned because of the difficulties in agreeing on a workable arrangement given the transient nature of the students and their often significant individual needs.

In addition, there was a desire to provide some benefit to the community surrounding the shelter since its cooperation was essential to extending the lease for an additional 10 years.
Here too the Comptroller’s report needs to be corrected. The Comptroller’s report on page 7 states that “the surrounding community, specifically the Mayfair-Knollwood Civic Association, opposed the modified lease.” This is just plain wrong. As president of the Mayfair Knollwood Civic Association, I was directly involved in the conception and adoption of the new lease. In fact, the idea for converting the funds that had gone to paying off the shelter’s mortgage into a revenue stream for the Town of Greenburgh and the Valhalla school district was first discussed at a meeting I had with Richard Motta, the head of WestHelp at the time.

From that meeting, the idea of the funding stream was developed into the central element of the full agreement. Over time, support from the neighborhood grew. In one of the few examples of neighbors saying “yes” in my backyard, residents voted 90-14 to support the deal in an old-style town meeting. Getting the Comptroller’s report corrected on this point is important because critics of the agreement have wrongly tried to portray our neighborhoods as NIMBYs. This is simply not true. The residents of Mayfair-Knollwood and Knollwood Manor deserve credit, not criticism, for their role in bringing about the WestHelp agreement.

The Comptroller’s report is, however, correct when it states that the intent of providing grant money to the Valhalla school district “was to do something positive for the community.” The grant was developed as a way to both cushion any costs incurred by the district with respect to the shelter and provide some educational programs and activities that it otherwise could not afford.

Interestingly enough, the community specifically wanted to focus on education as opposed to recreation, which would have been easier and less controversial from a grant-making perspective, on the belief that education rather than recreation was the public purpose that could provide the greatest benefits.

So where are we now? The discussion boils down to two questions:

- What can the grants from the town to the school district be spent on?
- And do those grants when executed further a public purpose for the town?

The initial grant was drafted so as not to supersede state statutes with respect to “the maintenance, support or administration of the educational system in the local government.” On this point, the Comptroller’s report says there are certain activities that a school district can undertake that “qualify as furthering a town purpose.” As examples, it suggested after-school programs, extracurricular activities, and property improvements for authorized town youth programs.

The Comptroller’s list of examples, while not exhaustive, does provide direction for what is permissible. Based on this, it would then seem that the latest proposals from the Valhalla school district, which include SAT review courses taught at Princeton Review’s offices, film study programs off campus at the Jacob Burns Film Center, a Family University program for parents and students, after-school teacher development programs,
and a multi-purpose center, which would be available to youth and community groups in the town, would fit this criteria.

On the second point as to whether these qualifying activities further a town purpose, the Comptroller provides the following guidance on page 11. “The town board, in determining whether a gift furthers a town purpose, should be assured by the school district that all town residents will have access to the program or activity.” The grant proposals are clear and unambiguous that all of the programs, activities and facilities would be open to all Greenburgh residents. In the case of the teacher development programs, Valhalla has reached out to other school districts in the town not only to participate but to join as partners. So it would seem here as well, that the proposals presented to the Town of Greenburgh fully meet the criteria set forth by the Comptroller’s office.

In conclusion, I would like to reiterate the point I made at the top of my letter. The Mayfair Knollwood Civic Association’s sole interest in this matter is to see full and proper enactment of the agreements that our elected officials made with us. Our neighborhood has invested long hours and sincere good faith in this agreement. We want to see it work, we will continue to try and make it work, and we would greatly appreciate any guidance the Comptroller’s office can lend to strengthen the agreement and ensure that it is structured and executed properly.

Thank you for your help

Ned McCormack
President of the Mayfair Knollwood Civic Association
March 18, 2009

Office of the State Comptroller
Municipal Affairs Committee
Alfred E. Smith Office Building
6th Floor
Albany, NY 12236

Dear Sir/Madam

I write this letter to you in connection with a request for an opinion which is being made by Paul J. Feiner, Supervisor of the Town of Greenburgh (the “Town”). The Supervisor previously stated that he would welcome any appropriate additional statements made by attorneys in the Town who had an interest in the matter and that a letter with such statements would be appended to his Request for Opinion. I am a resident of the Town and I write this letter as an addendum to the Request for Opinion being sent to you by the Supervisor.

You are being asked for an opinion on the question of whether the proposed grant by the Town of funds to the Valhalla School District, pursuant to a proposal by the Valhalla School District (the “2008 proposal”) which the Supervisor is attaching to his Request for Opinion, can be legally made. In that connection, I am adding relevant facts and information, as well as references to applicable law, which are not included in the Supervisor’s Request.

1. The Valhalla School District comprises properties and serves families in three towns. It consists of between 20 to 30% from the Town of Greenburgh, and between 70 to 80% from the towns of Mt. Pleasant and North Castle. This fact, which bears heavily on the assertion that the 2008 proposal fulfills a Greenburgh town purpose, is not included in the Supervisor’s letter.

2. The 2008 proposal for the new grant is strictly for educational purposes, ostensibly applied town-wide and claimed to be for a Greenburgh town purpose.

3. The 2008 proposal is intended to supplant an “Educational Grant Agreement” (the “2004 Grant”) made on March 31, 2004, that provided for “enhanced educational programs for students of the Valhalla School District.” That grant was made in connection with a lease of property in Greenburgh for a residence for homeless families, generally known as WestHELP.

4. The 2004 Grant has been stated to be illegal by the New York State Comptroller in a report dated January 2007 (entitled “Town of Greenburgh, Educational Grant Award to the
Valhalla Union Free School District, Report of Examination” with the Comptroller’s office reference number 2006M-156, and is hereinafter referred to as the “Comptroller Report”).

In making that declaration the Comptroller (citing Comptroller opinion 90-1) stated, on page 11, that:

“...a town, by local law, mayauthorize a gift to a school district public corporation, but only if it furthers a public purpose of the town.”

“The general function of providing education to children is a school district, not a town, purpose.”

Following receipt of the Comptroller Report, the Town ceased making further payments to the Valhalla School District.

5. Additionally, § 11(1)(c) of the Municipal Home Rule Law states as follows:

§ 11. Restrictions on the adoption of local laws

1. Notwithstanding any provision of this chapter, the legislative body shall not be deemed authorized by this chapter to adopt a local law which supersedes a state statute, if such local law:

* * *

2. Applies to or affects the maintenance, support or administration of the educational system in such local government, or a teachers' pension or retirement system therein.

The new proposal is directed to the maintenance, support and administration of the educational system within a part of Greenburgh which lies in the Valhalla School District as well as the parts of the Valhalla School District which lies in other towns. Such functions are the province of the New York Education Law, §1709, and therefore the Town may not supersede it. It goes without saying that a gift of town revenues is forbidden, with few exceptions, by the New York State Constitution, Article VIII. An educational grant is not such an exception, and is therefore forbidden by the New York State Constitution.

6. There are few, if any, children who reside in the WestHELP facility that attend Valhalla schools (see page 12 of the Comptroller Report, which states that although Town officials had claimed that 20% of the children who live in the WestHELP facility would attend the Valhalla schools, in May 2006 no children who resided in WestHELP attended Valhalla schools), and the cost of educating any such children who might attend Valhalla schools would

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1In a subsequent audit dated March 2008 by the State Comptroller entitled “Valhalla Union Free School District, Internal Controls Over Selected Financial Operation” with the Comptroller’s reference number 2007M-270, the Comptroller found numerous and serious violations by the Valhalla School District of the District’s obligations under the 2004 Grant.
be reimbursed to the Valhalla School District by New York State funds (Education Law §3209(3)(a) and the U.S. Government (McKinney-Vento Homeless Education Assistance Act).

7. Even if an educational grant, such as the types of activities described in the 2008 proposal, were an authorized town purpose, the 2008 proposal is not for a Greenburgh town-wide purpose. I note, as some examples of activities which are not Greenburgh town-wide activities, (i) the proposal request of $1,250,000 for a "Center of Excellence" that is located in Mt Pleasant, (ii) the "Jacob Burns Film Center Programs" which are intended to take place at the Burns Center which is located in Mt Pleasant, and which are designed to serve "several surrounding school communities," and (iii) all of the programs that apply to the Valhalla School District (such as the funding of 100 SAT preparation courses for Valhalla students, 70 to 80% of whom do not live in Greenburgh, and the other Valhalla-centered programs — e.g. the "staff development program which is to be open to the Valhalla School District and "surrounding school communities, the "Family University" which "would be open to the Valhalla school community as well as the broader Greenburgh community"). Further, since the programs are intended to be given in the "Center for Excellence" which will be located in the town of Mt Pleasant and thus quite remote from most of the Town of Greenburgh, the designation of the program being "town-wide" is not realistic or serious. Moreover, many of the proposed programs duplicate programs already available in many of the school districts within Greenburgh, and thus would clearly not serve a town-wide function.

Accordingly I believe that based on the law and the facts, any grant to the Valhalla School District for educational purposes would be illegal as not being for a Greenburgh town purpose, and secondly, that irrespective of any town purpose consideration, such a grant to a school district that consists of only 20 to 30% Greenburgh within the district cannot be town-wide and the 2008 proposal demonstrates that it is not town-wide.

I bring these things to your attention to assist you in reaching an opinion to the Superintendent’s request.

Very truly yours,

[Signature]

Herbert Rosenberg
Robert B. Bernstein
48 Old Colony Road
Hartsdale, New York 10530
(914) 522-8126

February 3, 2009

Timothy W. Lewis, Esq
Town Attorney
Town of Greenburgh
177 Hillside Avenue
Greenburgh, New York

Re: Proposed Valhalla Grants

Dear Tim,

You have asked for my legal opinion concerning a proposal dated July 29, 2008 for funding up to $1.8 million in grants to the Valhalla Union Free School District (“VSD”) pursuant to a 2003 Educational Grant Agreement between the Town of Greenburgh and the VSD. You have indicated that you would include my written comments in any request you may make for legal advice from the State Comptroller on this issue.

Article VIII, Section 1 of the State Constitution bars towns from making gifts of town revenues to private individuals or groups of individuals, but does not bar gifts to public corporations, such as school districts, provided such gifts serve a valid public purpose of the town. The general function of providing education to children is a school district purpose, not a town purpose. See Education Law, § 1709. Therefore, a grant of town revenues to a school district for the purpose of providing education to children would not be a valid town purpose. Furthermore, towns are expressly prohibited from adopting a local law that supersedes a state statute, if such local law “applies to or affects the maintenance, support or administration of the educational system in such local government.” See Municipal Home Rule Law § 11(1)[c].

In January 2007, the Office of the State Comptroller issued an audit report which concluded that the Town’s grants given thus far to the VSD under the “Educational Grant Agreement” did not serve a valid town purpose, and in certain circumstances, were in violation of the state constitutional prohibition against gifts and loans to private individuals or associations. I do not believe the proposals contained in the July 29, 2008 VSD memo cure these legal problems.

The proposal calls for a total expenditure of $1,800,000 in town funds to establish a “Center for Excellence in Education.” Part I covers $550,000 in annual operating expenses, including $100,000 for “grant administration,” $150,000 for “consultants, workshops, institutes, coaching and professional development materials,” $200,000 to be paid as vouchers given to students taking an SAT/ACT preparation course offered by Princeton Review, a private company; $75,000 to be paid to the Jacob Burns Film Center, another private entity, to pay for children...
attending certain after school and summer programs there; and $25,000 for a “Family University” consisting of workshops for parents, teachers and community members on a wide variety of topics, including safety, communication, child development, academies and health and wellness, and related library materials for “participating schools.” Part II calls for the Town to contribute $1,250,000 in capital improvements to pay for the construction of a “permanent home” on the grounds of the VSD for its “Center for Excellence in Education.”

The annual operating expenses are legally improper for a variety of reasons. The first expense is for $150,000 to pay for “consultants, workshops, institutes, coaching and professional development materials.” The stated purpose is to provide teachers over the summer in “grades K-8 with focused staff development that connects with the best thinking in the field about teaching and learning in the area of English Language Arts” and would accommodate “up to 200 teachers.” However, as well intentioned as this grant may be, if permitted, it would constitute an unconstitutional gift of town revenues to teachers. See, e.g., 25 Op St. Comp. 109 (1969) (“A board of education may not agree to refund to a teacher a portion of his tuition cost for completing an approved graduate course”). Furthermore, enhancing the academic development of teachers who teach children in a school district is a school district purpose, not a town purpose. Finally, even if this were a valid town purpose, which it’s not, the teachers who would be permitted to enroll in such summer program are not even required to reside in the Town of Greenburgh.

The second proposed operating expense is $200,000 to cover the cost of “vouchers” to pay for SAT/ACT preparation courses to be offered by Princeton Review, a well known SAT preparation company. Under the proposal, vouchers would be distributed to about 100 students in the VSD and to another 100 provided on a first come first serve basis to “Greenburgh community students who submit applications to Director of the Center of Excellence.” However, providing vouchers to students to cover the cost of a course offered by a private company, no matter how worthwhile the course may be, would constitute an unconstitutional gift of town revenues to private individuals. Accordingly, it would be illegal for the town to allow its revenues to be used for that purpose. Furthermore, the purported justification for the program is to “assist school personnel with future modification” presumably of course work to be taught. Accordingly, this program serves a school district purpose, not a town purpose. Finally, even if this were a valid town purpose, and it’s not, it is only being offered to a few town residents on a first-come, first serve basis, and thus does not serve all town residents.

The third proposed operating expense is $75,000 for after school and summer programs offered at the Jacob Burns Film Center in the Village of Pleasantville in the Town of Mount Pleasant. Of this amount, $20,000 is for 25 teachers to attend a four-day training workshop. However, using town revenues to cover the cost of teachers attending a training program, no matter how worthy the program may be, is still an unconstitutional gift, which is impermissible. Further, because the school district believes such training will enhance what teachers in the district may provide to children in the classroom, such expense clearly serves a school purpose, not a town purpose. In addition, $15,000 of the $75,000 is to cover the cost of 30 middle school students attending a ten week after school program on film. However, this too is an unconstitutional gift of town revenues to individuals. Another $20,000 is for 50 students in grades 11 and 12 to attend a
summer program on film. This likewise is an unconstitutional gift of town revenues to individuals. The cost of a $5,000 “teacher liaison salary” and $15,000 in “transportation” are all unconstitutional gifts of town revenues to individuals.

The final component of the proposed operating expense is $25,000 for a so-called “Family University.” The stated purpose of the grant is to “create a home environment that encourages learning” and participate schools will “receive a resource library on a variety of topics addressed during workshop sessions.” Thus, the grant’s principal purpose appears to be a school purpose, not a town purpose, and should not be permitted on that ground alone.

As indicated above, Part II of the proposal calls for the Town to make a capital contribution of $1,250,000 for the construction of a “permanent home” on the campus of VSD for the so-called “Center for Excellence.” The proposal calls for the construction of “modular spaces” where “staff development, student workshops and community programs could take place.” However, the construction of school buildings is a school purpose, not a town purpose. Accordingly, even if the school district were to permit these facilities to be used “through invitation to the surrounding school communities” – the construction of school facilities for programs primarily related to the teaching of children cannot be funded by town revenues. These expenditures are strictly the responsibility of the school district.

The foregoing constitutes my legal opinion. I do not express herein my views as to whether, if the legal hurdles could be overcome, such a grant should be funded.

Sincerely,

Robert B. Bernstein
March 19, 2009

Office of the State Comptroller
Municipal Affairs Bureau
Alfred E. Smith State Office Building
6th Floor
Albany, New York 12236

Dear Sir/Madam:

I have reviewed the list of programs proposed by the Valhalla Board of Education to be funded through the Ten Year Educational Grant Agreement between the Town of Greenburgh and the Valhalla Union Free School District entered in 2003, in light of the Audit Report of the Office of the State Comptroller dated January 2007.

As set forth in its Executive Summary, the Comptroller’s Audit Report concluded that the Town could only provide funding to the School District for programs that further Town purposes and that are made available to surrounding communities within the Town.

The programs which the Valhalla Board of Education proposes to be funded through the Educational Grant Agreement all appear to have purposes which will serve to benefit all Town residents and improve the general educational level of the Town. These include improving SAT/ACT scores among the Town’s High School students, enhancing the capabilities of the Town’s English Language and Reading and Writing teachers, preparing families to better contribute to the educational development of their children and providing Middle School students with experience in an important creative art form. Since all of these proposed programs are expressly to be made available on a Town-wide basis, and will not be limited to students and residents in the Valhalla Union Free School District, they appear to meet the criteria set forth in the Comptroller’s Audit Report of January 2007.

Yours very truly,

PAUL B. BERGINS

PBB:bcl
MEMO

TO: Supervisor Feiner and The Greenburgh Town Board

FROM: The Board of Education of the Valhalla Union Free School District

RE: WestHelp Educational Grant

DATE: July 29, 2008

Please find attached a list of programs to be funded through the 10-year Educational Grant agreement reached between the Town of Greenburg and the Valhalla Union Free School District in 2003. The funding requests fall into five broad areas, all of which are designed to deliver educational benefits to the Valhalla school district within the context of a Town-of-Greenburgh-wide purpose as recommended by the New York State Comptroller.

The five areas are:

- **Student enrichment**: For example, SAT/ACT preparation courses taught by Princeton Review would be offered to students in the Valhalla school district and other school districts throughout the Town through a voucher system, which would reimburse students and their families for course costs upon completion of attendance requirements.

- **Staff development**: A comprehensive program of workshops, seminars, coaching, and support materials will be offered to teachers in grades K-8 to enhance their professional development and growth. It is envisioned that this program would be co-sponsored by the Valhalla and Greenburgh Central 7 districts and open to teachers in all of the town’s school districts.

- **Parental support**: Family University is a program designed to bring parents, as well as all members of today’s extended families, together with teachers and students to encourage learning, share knowledge, and address the host of issues that students face growing up. These programs would be open to the Valhalla school community as well as the broader Greenburgh community.
- **Health and wellness**: These programs would promote physical development and fitness through offerings addressing nutrition, weight loss, and cardio health. They would be open to students and adults in the Valhalla school district and the broader Greenburgh community.

- **Administration and facilities**: As it is in the Town’s interest that this grant agreement run smoothly and maintain solid financial controls, money is being requested to ensure that adequate administrative and auditing procedures are in place. Money is also being requested for two prefabricated modular buildings to house the programs being offered under the grant and the requisite equipment. At hours when these facilities are not in use for grant-related activities, they would be made available to civic groups, such as the Boy Scouts, Girl Scouts, civic associations, and senior citizens, throughout Greenburgh free of charge or at a nominal fee.

Under the terms of the Valhalla school district’s agreement with the Town of Greenburgh, the school district is currently owed $2.1 million. The current funding request from the district to the town is for $1,755,000. Details on programs are attached.

We look forward to working with the Town Board on this important program that has so much to offer the Valhalla school district and the Town of Greenburgh. Our hope is to go through the review and approval process as quickly as possible. For that reason, we would ask that you schedule discussion for your next work session.

Thank you for your efforts.
CENTER FOR EXCELLENCE IN EDUCATION:

The Center for Excellence in Education is designed to promote enriched educational experiences for students, teachers, and parents who reside within the community. The program is based on the notion that focused support for each is part of the formula for educational success.

As in the past, a report of the progress of programs and assessments will be provided by the Superintendent of Valhalla Schools and the Director of the Center for Excellence in Education.

- Student programs consider the stages of child development and the promotion of multiple intelligences by providing enrichment across a range of interests and talents including academic enrichment, SAT Preparation, math/science, cultural arts, and health and wellness.

- Quality staff development for teachers is built into the model where faculty members are exposed to research-based practice in the area of English Language Arts. Included are opportunities for teachers to reflect and see exemplary reading and writing approaches modeled in several classrooms in the area of English Language Arts.

- One strand of the program supports parent education and family/school partnerships through a Family University Program.

- In addition, there is an emphasis upon the health and well being of students and community members through programs that promote physical development, movement, and health and wellness.
PROPOSAL PART I

Administration of Grant:

Fiscal Oversight and Auditing of Financial Transactions:

Grant Administration: $100,000
- Administration to oversee schedules, budget, programs, and evaluations
- Administrative Assistance
- Expenses – Paper – Phones – Copying
- Lighting/Power/Maintenance
- Insurance/legal
- Financial Auditor- To oversee expenditures, grant purchases, salaries, and to provide a bi-yearly accounting overview/report of expenses to be provided to the Town of Greenburgh

The Center for Excellence will provide the Town of Greenburgh with reports of the financial operations of the Grant twice a year. The accounts will be set up and examined on a monthly basis by the Valhalla U.F.S.D. Auditor, Korn & Rosenbaum, in keeping with the New York State Uniform System of Accounting.

Auditor Fees: $20,000

Grant Administrator: A Grant Administrator will oversee the program, projects, publications, hiring, schedules, time sheets, evaluations and all aspects of the overall operation of the program for the Center for Excellence. The Grant Administrator will work with the auditor who will review and enter purchase orders, time sheets, and other expenses for the project.

Grant Administrator: Salary: $40,000

Secretarial/Clerical Support: Salary: $5,000

Phone: $2,000

Copy Machines and Paper: $5,000

Insurance: $5,000

Legal Fees: $5,000

Lighting and Power / Building Maintenance: $8,000

Misc.: Transportation, materials for courses etc. $10,000
WESTHELP GRANT PROPOSALS

SAT/ACT Princeton Review: $200,000

Student participation in the SAT/ACT program is a major component of the college admission process. A limited number of students avail themselves of taking private or commercially available preparation courses. This program would provide students with evening and summer SAT/ACT preparation courses.

**Princeton Review:** In addition to vouchers provided to Valhalla U.F.S.D. students, 100 vouchers will be provided on a first-come first-serve basis to Greenburgh Community students who submit applications to Director of the Center of Excellence. Princeton Review services would be made available at various centers throughout the area so that students’ various schedules may be accommodated. A deposit will be required as part of the registration and returned once the student has completed the course in order to ensure that students are committed to using the vouchers.

The goals of the program:

- Increased student participation in preparation courses for the SAT or ACT
- Increased student performance on the Math portion of the SAT
- Increased student performance on the Verbal portion of the SAT
- Increased number of students seeking admission to post-secondary programs
- Increased number of students actually attending a 4 year college

**Evaluation:**

- The following data will be collected and analyzed so as to determine the initial impact of this proposal if funded, assist school personnel with future modification
- Historical and current information pertaining to the number of students by grade level to be collected
- Historical and current information pertaining to students performance by grade level on the math
- Historical and current information pertaining to students performance by grade level on the math
- Historical and current information pertaining to students performance by grade level on the math
- Historical and current information on the number of students seeking admission to post-secondary programs
- Historical and current information on the number of students actually attending a 4 year college
Staff Development Focus on English Language Arts and Reading and Writing

Grant: $150,000 Includes Consultants, Workshops, Institutes, Coaching, and Professional Development Materials

This program provides teachers in grades K-8 with focused staff development that connects with the best thinking in the field about teaching and learning in the area of English Language Arts. The grant is targeted to assist reading specialists, literacy coaches, and classroom teachers of ELA K-8. The program, which includes workshops, literacy coaching in classrooms, and opportunities for feedback, discussion, and reflection, is designed to enhance teacher professional capacity and growth. Simply put, teachers can make better, more well-informed decisions about their work when they are supported in a comprehensive understanding of research in this area and undertake a collaborative review of student data.

The program will feature Summer Institutes that would accommodate up to 200 teachers and Superintendent Staff Development Day Workshops and presentations, followed by small group work with consultants, and demonstration/modeling of teaching in specific classrooms. The workshops, lectures will be open through invitation to the surrounding school communities. Specific classroom demonstrations and small group work will be conducted with consultants from Litlife- who experts in the area of reading/writing process. Demonstrations will take place within Valhalla and Greenburg 7 Districts which will serve as Professional Development Schools.

Southern California Comprehensive Center's Reading Success Network organizes data into three areas
Outcome data- acquisition of skills, knowledge and can include assessment information i.e. state, national, teacher-developed.
Demographic Data: gender, language proficiency, attendance, mobility, and family configuration
Process Data: Educators have control – interventions, textbooks, assessment practices, special programs, and expectations for students.

Goals:

- Teachers will be exposed to workshops, lectures, books, articles on best practices in reading instruction. Measured through attendance, surveys, journals, and identified areas for improvement and study.
- Teachers will examine various data that captures student progress in the area of ELA including State, Local, and Teacher Assessments. Specific targets will be set and measured.
- Teachers will utilize approaches in classroom practice Measured through the degree that practices are transferred and utilized. Coaches will assist in implementing practices.
• Improvement on ELA assessments. Identification of school-based assessments to measure growth i.e. Informal Inventory, DRA, and WRAP
• Discussion of Student Profile instrument to capture student literacy growth and development including state tests as well as other instruments.
• Specific support will be given to reading specialists/literacy coaches
• Increased use of a variety of literature and genre studies including non-fiction/expository texts
• Providing additional images of how coaching and professional development lab classrooms can facilitate teacher learning
**Jacob Burns Film Center**  
**Student Programs**  
$75,000

Education is a central mission of the Jacob Burns Film Center which is located minutes away from Valhalla and several surrounding school communities. The center has experienced an unprecedented growth surge and is in the midst of establishing a new state-of-the-art Educational Center. The multi-faceted programs offered at JBFC were developed by educators, film makers, and other professionals in the film and media community. Students are provided with visual and aural communication skills, filmmaking and animation technology. These tools enhance traditional reading and writing and creative outlets that enhance traditional reading and writing development. Visual and aural communication and media production tools allow them to express their own ideas, stories, and experiences.

**Elementary Programs:** $20,000 (25 Teachers Town-wide)
Grade 4 Animation: Minds in Motion: Teachers attend a four-day training workshop and receive curriculum, technical, and implementation support so that students will:
- Learn how to produce a short animated film
- Apply math and language skills to real life
- Practice public speaking through group presentations
- Conceptualize original character and bring them to life
- Develop ability to create imaginative stories
- Recognize animation as a potential career

**Cinemania:** Provides middle school students with the opportunity to explore film. This ten week after-school program offers weekly meetings, screenings, discussions, and writing and reading reviews. Students assist in the presentation of special events such as Movie Crafts for Kids and Cinemania Bash. $15,000 (30 Students Town-wide)
- Understand the language of film, including cinematography, editing, lighting, framing, and point of view
- Become active viewers of visual media
- Students learn about worlds and cultures through film
- Contribute to the community through presentation and participation in Film Celebrations
- Create Critics Reviews

**Unscripted: Grades 11 and 12:** $20,000 (50 Students Town-wide)
This summer program allows high school students to learn about the craft of documentary and visual storytelling, and each create an original film about a senior citizen living in their community. Students write outlines, interview subjects, and edit. The study is strengthened and enhanced by the study of the documentary genre. The students and senior citizens bridge a gap between young people and the elderly. This unique program culminates in a red-carpet premier of the documentaries at the Jacob Burns Center.
Teacher Liaison Salary - $5,000
Transportation: $15,000
Family University: $25,000

Parents are their children’s first and most influential teachers. Research clearly shows that the best predictor of a student’s achievement in school is the time to which the student’s family is able to create a home environment that encourages learning. Families, communities, and schools must work together to support our children to be successful in school and life. The Family University series will strive to enhance these partnerships by providing a range of workshop that addresses the needs of each group with speakers and programs available at several sites throughout the Town.

Expected Outcomes and Benefits:
Workshop for Parents, Teachers, and Community members
Workshops will be provided on a variety of topics for parents and community members including safety, communication, child development, academics, and health and wellness

Workshops for Students:
Students are faced with growing up in an increasingly complex society. The student workshops will address a number of identified areas including Internet safety, Decision Making, Bully Prevention, Real-World /School Connections.

Library Resources:
Participating Schools will receive a resource library on a variety of topics addressed during workshop sessions.
PROPOSAL PART II

Proposal 2: Continuation of Efforts to Establish a Center for Excellence – Previously Approved in 2004-2005

The creation of dedicated space to serve as the permanent home of the Center was previously approved in 2004-2005 for $175,000 and designed to become the epicenter for the enrichment of the community: students, staff, parents, and community residents. This portion of the proposal builds upon the foundation and approved plan which was to have added roughly $100,000 per year to establish the Center over a period of time. At this juncture, it makes sense to construct modular spaces which would serve a range of Townwide purposes. As outlined in the original proposal, the establishment of a dedicated space with funds that were part of the grant process over the past several years would provide a central locale where staff development, student workshops, and community programs could take place.

$1,250,000 Center for Excellence

Staff Development:
- The site would house a variety of staff development programs including on-going professional development workshops and summer institutes, and presentations, followed by small group work with consultants, and demonstration/modeling of teaching in specific classrooms. The workshops, lectures will be open through invitation to the surrounding school communities.

Cardio-Nutritional Awareness/Dance/Movement
- Participants will take part in cardio, movement, and weight training courses for adults and students.