

**Scarsdale Union Free School District**  
**Scarsdale, New York**

**Proposed**  
**Budget**  
**2018-19**

For the Fiscal Year  
Commencing July 1, 2018

April 16, 2018

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## Total Budget and Tax Levy

### 2017-18 Adopted Budget and 2018-19 Proposed Budget

	2017-18	2018-19	\$ Difference	% Difference
<b>Total Budget (See Page 18)</b>	\$ 153,690,765	\$ 157,849,407	\$ 4,158,642	2.71%
Actual Tax Levy (See Page 11)	\$ 141,490,126	\$ 145,362,640	\$ 3,872,514	2.74%
Allowable Tax Levy Per Tax Cap Calculation (See Page 14)***	\$ 141,490,126	\$ 145,942,595	\$ 4,452,469	3.15%
Tax Cap Amount (under) over Levy (See Page 14)	\$ -	\$ (579,955)	\$ (579,955)	(0.42%)

Note: The tax impact on an individual property will vary depending upon eligibility for the STAR rebate and changes in Districtwide assessments between the date of this report and the actual finalization of the assessment roll - See Page 16 for the estimated tax rate changes.

\*\*\* The Tax Levy for 2017-18 was **less** than the maximum allowable levy under NYS Law. The 2017-18 levy shown above is the **actual** levy, not the maximum that would have been allowed.

## What Accounts for the Proposed Budget Growth?

2017/18 Budget	\$	153,690,765	
2018/19 Proposed Budget	\$	157,849,407	
(+)		4,158,642	2.71%

<b>Major Components of Budget Growth</b>	<b>2018-19 \$ Change</b>	<b>Budget Percentage % Change</b>	<b>Proportion Of Total % Change</b>
Increase in Tax Certioari Budget Line - one-timer paid for by Increasing PY surplus from \$1.1M to \$2.125M	1,025,000	0.67%	24.6%
Employee Benefits - TRS and ERS ONLY	787,019	0.51%	18.9%
Salaries - All other changes, net	753,634	0.49%	18.1%
Teaching Salaries including retirement projections (Not including 3.4FTE new staff)	715,229	0.47%	17.2%
Employee Benefits: Health Insurance	551,855	0.36%	13.3%
Security - Increase in contractual staffing, including Director and other security upgrades	298,408	0.19%	7.2%
2.40 FTE New Teaching Staff - Enrollment & Implementation of District Goals, including, 1.0 FTE Special Ed	264,000	0.17%	6.3%
Employee Benefits: all other (except TRS, ERS, and Health Insurance)	244,640	0.16%	5.9%
Special Education, net of salaries	197,271	0.13%	4.7%
Plant Department - Increases in Utilities - mostly electricity for square footage increase and commodity increas	156,222	0.10%	3.8%
Districtwide Musical & Theatrical Arts equipment and repair permanent increases	60,135	0.04%	1.4%
Computer Lease Financing - Stage 1 of 4 and increase from \$1.399M to \$1.5M / \$1.55M	44,442	0.03%	1.1%
Vehicle Maintenance Garage	33,505	0.02%	0.8%
Additional funds for textbooks	30,000	0.02%	0.7%
BOCES Admin & Capital Charges	71,748	0.05%	1.7%
Reverse prior year one-time purchase of Grade 7 Robotics and Grade 6 CNC Router	(32,515)	(0.02%)	(0.8%)
Plant Department - including reversal of PY one-timers, etc (net of Salary and Plant Impr. And Capital)	(42,065)	(0.03%)	(1.0%)
Decrease in School Bus Purchases	(57,000)	(0.04%)	(1.4%)
Reverse one-time purchase of Time Clocks	(70,000)	(0.05%)	(1.7%)
Reverse one-time purchase of Sound Board	(75,000)	(0.05%)	(1.8%)
Reverse one-time purchase of computer servers	(600,000)	(0.39%)	(14.4%)
Decrease in Plant Improvement and Capital Projects	(172,924)	(0.11%)	(4.2%)
Other - net of all other increases /(decreases)	(24,962)	(0.02%)	(0.6%)
<b>Total Budget Increase</b>	<b>4,158,642</b>	<b>2.71%</b>	<b>100.00%</b>

## Comparisons with Other Westchester / Putnam / Rockland School Districts

The Scarsdale Public Schools constitute one of 54 school districts in the Westchester / Putnam / Rockland region. The Clearinghouse of Educational Services, Putnam Northern Westchester BOCES annually develops a comparative study of these 54 districts. Note: Some Districts did not submit data for all categories.

Per Pupil Expenditures Among Westchester / Putnam / Rockland Districts, 2016-17 Actual Expenditures	<u>Rank Order</u> 1 Highest 11 Scarsdale median 54 Lowest	<u>Total Expend. Per Pupil</u> \$44,277 \$30,545 \$30,236 \$18,814
True Tax Rates Among Westchester / Putnam / Rockland Districts, Using State Equalization Rates, 2017-18 Actual	<u>Rank Order</u> 1 Highest median 44 Scarsdale 52 Lowest	<u>True Tax Rate</u> \$29.82 \$17.94 \$13.28 \$7.85
Total Instructional Cost Among Westchester / Putnam / Rockland Districts, 2016-17 Actual Expenditures	<u>Rank Order</u> 1 Highest 9 Scarsdale median 54 Lowest	<u>Instruc. Cost Per Pupil</u> \$22,732 \$13,847 \$12,254 \$ 9,308
Central Administrative & Board of Education Costs Per Pupil Among Westchester / Putnam / Rockland Districts, 2016-17 Actual Expenditures	<u>Rank Order</u> 1 Highest median 38 Scarsdale 53 Lowest	<u>Admin.Costs Per Pupil</u> \$1,838 \$699 \$523 \$343
Debt Service Per Pupil Among Westchester / Putnam / Rockland Districts, 2016-17 Actual Expenditures	<u>Rank Order</u> 1 Highest 15 Scarsdale Median 54 Lowest	<u>Debt Service Per Pupil</u> \$4,771 \$2,036 \$1,562 \$0

## **Enrollment Summary**

The enrollment projection for the 2018-19 school year forecasts an increase of 4 students in total pupil population from 4,769 to 4,773.

The projected K-5 enrollment forecasts an increase of 43 students at the elementary level from the current population of 2,105 to 2,148 pupils.

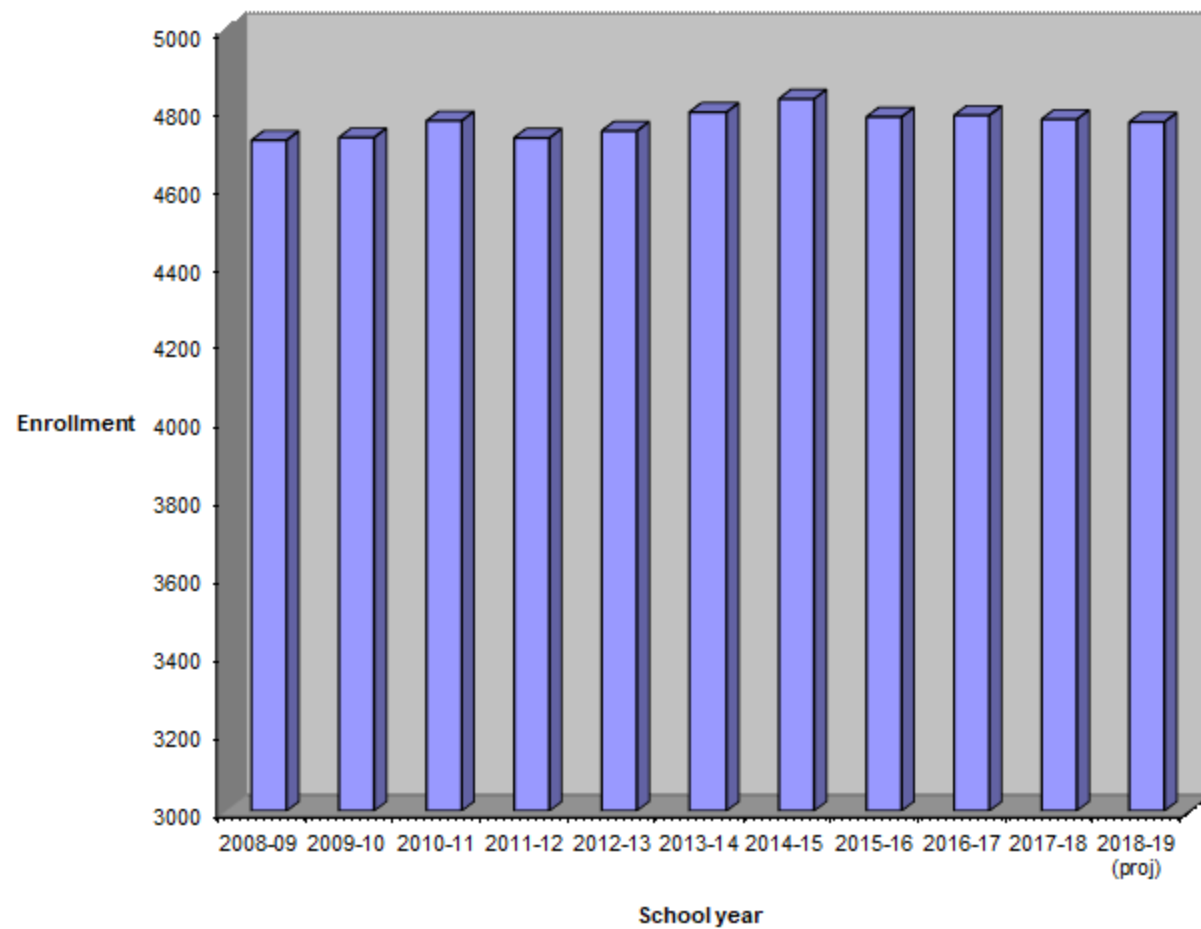
The projected enrollment for grades 6 through 8 at the Middle School is 1,100 pupils, a decrease of 48 over the 1,148 enrolled in 2017-18.

The High School enrollment is projected to increase by 9 pupils from the current 1,516 to 1,525.

**See Appendix A for detailed pupil enrollment data.**



## DISTRICT ENROLLMENT - 10 YR GROWTH



**Please proceed to the next page**

## **Staffing Summary**

The proposal increases professional staffing by a net of 2.6 FTE above the budgeted 2017-18 base of 473.7. The 2017-18 actual professional staffing was increased by 0.2 after the budget was adopted, making the net actual to budget increase 2.4 FTE. There is no net change to the Civil Service staffing in 2018-19, remaining at the 2017-18 actual FTE of 148.2. This reflects a budget to actual increase of 2.0 that occurred after the adoption of the 2017-18 budget resulting from including the STI Secretary position in this count (the position was funded, but not counted in the FTE), the reclassification of one part-time clerk from hourly to FTE, and the reorganization of the purchasing function in the Business Office. Overall, the proposed budget supports a professional staff of 476.3 FTE and a Civil Service staff of 148.2 FTE.

### **Elementary Schools**

Projected elementary enrollment, class-size guidelines and program needs determine elementary school staffing. The proposed 106 elementary classroom sections are projected to be one more than 2017-18. In addition to the 106 class-size sections, there are currently eight co-taught classes and one special class serving the needs of mainstreamed students with special needs. The 2018-19 enrollment projects a contingent addition of 1.0 FTE special education co-teacher, bringing that number to nine. The proposal maintains the District's class size maximum of 22 pupils for grades K through 3, and 24 for pupils for grades 4 and 5. This class-size practice results in an average class size of approximately 20 pupils.

### **Middle School**

The proposed staffing remains flat for 2018-19 at 108.4 FTE positions at the Middle School.

### **High School**

The proposed budget supports 155.8 FTE, which reflects a net change of 0.0 FTE budget to budget, but an actual to budget increase of 0.4 FTE. The proposed 2018-19 budget includes a 0.4 FTE contingency for potential increases in enrollment in STEAM courses.

### **District-wide**

The 17.4 FTE District-wide positions include central office administrators and teacher leadership positions assigned across the schools and across the grades. The proposed staffing for 2018-19 reflects no change from 2017-18 actual, but an increase of 0.8 FTE from the 2017-18 budget associated with a re-categorization of certain FTE from High School to District-wide.

### **Civil Service**

The Civil Service staff is comprised of nurses, occupational therapists, secretaries, custodians, maintenance and grounds workers, along with middle managers and District services personnel. The re-categorization of several positions during the 2017-18 school year brings the total number of positions to 148.2 FTE, a budget-to-budget increase of 2.0 FTE, but no change from actual.

### **Paraprofessional**

The part-time paraprofessional staff includes teacher aides, school aides, principal aides, special education aides, and ESL aides. Most of the aide assignments are based on formulas, which are driven by enrollment and other variables.

### **Bus Drivers**

The District employs 61 part-time bus drivers to meet the needs of the transportation program.

The District also employs part-time paraprofessionals and bus drivers as described in **Appendix F**.

### TOTAL DISTRICT-WIDE STAFFING

	<u>Budget 2017-18</u>	<u>Actual 2017-18</u>	<b>Proposed Budget to Actual Increase (Decrease)</b>	<u>Projected 2018-19</u>
High School	155.8	154.8	0.4	155.2
Middle School	108.4	108.4	0.0	108.4
Elementary Schools	192.9	193.3	2.0	195.3
District-wide	16.6	17.4	0.0	17.4
Total Professional	473.7	473.9	2.4	476.3
Civil Service Personnel	146.2	148.2	0.0	148.2
<b>Total District-wide Staffing</b>	<b>619.9</b>	<b>622.1</b>	<b>2.4</b>	<b>624.5</b>

The District also employs part-time paraprofessionals and bus drivers as described in **Appendix F**.

## Staffing Ratios Compared to County and Region

Based on 2016-17 data supplied by the Information and Reporting Services division of the State Education Department, Scarsdale compares with Westchester County and Regional staffing ratios as follows:

	<b>Number of Students Per Staff Member</b>		
	<b>Mid-Hudson Region</b>	<b>Westchester County</b>	<b>Scarsdale Schools</b>
Total Professional Staff	12.4	12.6	11.6
Classroom Teachers	12.6	12.7	11.9
Administrative Staff*	170.3	161.9	208.7

\*This data is from 2014-15, the last reported year. It includes Central Office Administration, Principals' Offices, department leadership and other split teaching / support / supervisory positions.

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## REVENUE SUMMARY

Major Revenue Sections	2016-17 Actual Revenue	2017-18 Adopted Budget	2017-18 Estimated Revenue	2018-19 Proposed Budget	Net Increase (Decrease)	% Inc (Dec) Budget to Budget	% Inc (Dec) Estim. Rev. to Budget
<b>I STATE AID</b>	7,041,896	<b>6,868,217</b>	6,927,637	<b>7,135,545</b>	<b>267,328</b>	<b>3.89%</b>	<b>3.00%</b>
<b>II PRIOR YEAR SURPLUS</b>	1,100,000	<b>2,799,432</b>	2,799,432	<b>2,125,000</b>	<b>(674,432)</b>	<b>(24.09%)</b>	<b>(24.09%)</b>
<b>III OTHER RECEIPTS *</b>	2,664,592	<b>2,532,990</b>	2,794,815	<b>3,052,495</b>	<b>519,505</b>	<b>20.51%</b>	<b>9.22%</b>
<b>IV TRANSFER FROM RESERVES</b>	215,320	-	68,153	<b>173,727</b>	<b>173,727</b>	<b>0.00%</b>	<b>0.00%</b>
<b>IV TAX LEVY / STAR</b>	140,142,277	<b>141,490,126</b>	141,490,126	<b>145,362,640</b>	<b>3,872,514</b>	<b>2.74%</b>	<b>2.74%</b>
<b>TOTAL REVENUE</b>	<b>151,164,085</b>	<b>153,690,765</b>	<b>154,080,163</b>	<b>157,849,407</b>	<b>4,158,641</b>	<b>2.71%</b>	<b>2.45%</b>

\* Also includes Sales Tax Revenue, and PILOT Tax Revenue.

## **Revenue Narrative**

**Six sources of revenue are available to support budget expenditures: State Aid, Prior Year Surplus, County Sales Tax, Transfer from Reserves, Other Receipts, and Property Taxes.**

### **STATE AID**

The 2018-19 State Aid revenue is estimated at \$7,135,545, a 3.00% increase over the current year's projected actual. The Governor's proposed budget is increasing Foundation Aid only 0.25%, representing an \$8,000 increase in aid. The primary increase in State Aid is in Building Aid, where it is anticipated that the District will start to receive Building Aid related to the ongoing \$18.12M Bond project in the 2018-19 year.

### **PRIOR YEAR SURPLUS**

This budget returns current year surplus in the amount of \$2,125,000 to offset next year's tax levy. This is a decrease of \$674,432 from the 2017-18 level. The \$2,125,000 includes a one-time increase to fund the Tax Certiorari budget line of \$1,025,000.

### **COUNTY SALES TAX**

The county sales tax is apportioned between the county, towns and villages and school districts, according to statute. Of the three levels of government, school districts receive the smallest percentage. In 2017-18, the District expects to receive \$990,000 in sales tax revenue, which is \$37,717 more than budgeted. For 2018-19 a budget-to-actual increase of \$12,375 is planned, or 1.25% more than the current year estimated actual.

### **OTHER RECEIPTS**

This category includes interest from investment of District funds, charges to other districts for mandated services for students at Immaculate Heart of Mary and the French-American School, fees for use of school buildings by community groups, taxes collected by other municipalities when property lines cross District boundaries, and income from miscellaneous sources. The District also receives tuition for out-of-District students who attend special education classes in Scarsdale, although there are no students this year and at this time, there are no students projected next year. Interest income for both 2017-18 and 2018-19 is expected to increase as a result of the recent increase in the Federal rate while other revenues such as boundary line taxes are projected to be slightly higher.

### **PROPERTY TAX LEVY**

The Board of Education determines, and the community votes on, the total amount of funds needed to operate the District. Anticipated revenues from sources other than taxes (above) are subtracted from this total; the balance of revenues comes from local property taxes from the towns of Scarsdale and Mamaroneck. Equalization rates set by the Westchester County Tax Commission and the assessment rolls of the two municipalities determined the taxes to be allocated and collected from each municipality. In particular, Scarsdale's Equalization Rate changed from 0.8914 last year to 0.905 for 2018-19 causing a "shift" and increasing the amount of property tax that Mamaroneck residents are responsible for as compared with Scarsdale residents. Currently the assessments used in calculating the Tax Rate on Page 16 are estimates and will not be finalized until June; therefore the actual Tax Rate will differ somewhat from these estimates.

The "maximum allowable tax levy limit" will vary from district to district. Under the New York State "tax cap" law, the tax levy for 2018-19 may increase by 3.15% as shown on page 14. This budget proposes levy growth of 2.74%, which is below the maximum allowable under the law. A more detailed discussion and calculation of the tax levy limit is shown on pp. 13-14. In addition, under current law a portion of the tax levy comes from the School Tax Relief Program (STAR). Please see **Appendix C** for the STAR tax calculations for the "average home" and to determine if your home qualifies for the STAR program.



## 2018-2019 PROJECTED REVENUE BUDGET

	ACTUAL 2016-17	ADOPTED BUDGET 2017-18	ESTIMATED ACTUAL 2017-18	PROPOSED BUDGET 2018-19	% INCREASE (DECREASE) Bud to Bud	% INCREASE (DECREASE) Bud to Act
<b>STATE AID</b>						
Foundation Aid	3,310,391	3,343,494	3,401,095	3,409,598	1.98%	0.25%
Building Aid	2,445,257	2,152,087	2,152,087	2,352,087	9.29%	9.29%
Transportation Aid	286,823	292,000	292,000	292,000	0.00%	0.00%
Pupils With Disabilities Aid (Most rolled into Foundation Aid)	218,938	269,732	269,732	269,732	0.00%	0.00%
BOCES Aid	297,875	336,711	336,711	336,711	0.00%	0.00%
Textbook and Library Aid	327,993	327,993	329,812	329,328	0.41%	(0.15%)
Computer Software Aid	75,500	75,500	75,500	75,389	(0.15%)	(0.15%)
Other State Aid	79,119	70,700	70,700	70,700	0.00%	0.00%
Grant-in-Aid	-	-	-	-	0.00%	0.00%
Deficit Reduction Proposal (NYS) & Other Federal Funds	-	-	-	-	0.00%	0.00%
<b>TOTAL STATE AID</b>	<b>7,041,896</b>	<b>6,868,217</b>	<b>6,927,637</b>	<b>7,135,545</b>	<b>3.89%</b>	<b>3.00%</b>
<b>NYS STAR AID GRANT</b>	<b>3,630,472</b>	<b>3,400,000</b>	<b>3,470,501</b>	<b>3,400,000</b>	<b>0.00%</b>	<b>(2.03%)</b>
<b>PRIOR YEAR SURPLUS</b>	<b>1,100,000</b>	<b>2,799,432</b>	<b>2,799,432</b>	<b>2,125,000</b>	<b>(24.09%)</b>	<b>(24.09%)</b>
<b>COUNTY SALES TAX</b>	<b>1,066,567</b>	<b>952,283</b>	<b>990,000</b>	<b>1,002,375</b>	<b>5.26%</b>	<b>1.25%</b>
<b>OTHER RECEIPTS</b>						
Interest From Investments	500,695	403,000	630,000	840,000	108.44%	33.33%
Interest From Reserves	48,936	41,980	50,337	55,000	31.01%	9.26%
Health Services - Parochial and Private Schools	263,290	265,622	265,622	269,606	1.50%	1.50%
Building Use Fees	106,575	135,347	118,000	118,000	(12.82%)	0.00%
Boundary Line Taxes	431,922	402,449	431,922	435,000	8.09%	0.71%
Miscellaneous	205,860	250,000	225,000	225,000	(10.00%)	0.00%
Tuition - Special Education	-	0	0	0	0.00%	0.00%
<b>TOTAL OTHER RECEIPTS</b>	<b>1,557,278</b>	<b>1,498,398</b>	<b>1,720,881</b>	<b>1,942,606</b>	<b>29.65%</b>	<b>12.88%</b>
<b>PROPERTY TAX LEVY</b>	140,142,277	141,490,126	141,490,126	145,362,640	2.74%	2.74%
Reduction due to STAR Program	(3,630,472)	(3,400,000)	(3,470,501)	(3,400,000)	0.00%	(2.03%)
PILOT Tax Revenue	40,747	82,309	83,934	107,513	30.62%	28.09%
<b>NET PROPERTY TAX LEVY</b>	<b>136,552,552</b>	<b>138,172,435</b>	<b>138,103,559</b>	<b>142,070,153</b>	<b>2.82%</b>	<b>2.87%</b>
<b>GRAND TOTAL REVENUE (Prior to Capital Reserve)</b>	<b>150,948,765</b>	<b>153,690,765</b>	<b>154,012,010</b>	<b>157,675,680</b>	<b>2.59%</b>	<b>2.38%</b>
Transfer from Other Reserves (Amort. of Premium on Debt)	196,707	0	68,153	68,153	0.00%	0.00%
Transfer from Reserve for Retirement Contribution	0	0	0	105,574	0.00%	0.00%
Transfer from Debt Service Reserve	18,613	0	0	0	0.00%	0.00%
Transfer from Reserves	215,320	0	68,153	173,727	0.00%	0.00%
<b>GRAND TOTAL REVENUE (Including Capital Reserve)</b>	<b>151,164,085</b>	<b>153,690,765</b>	<b>154,080,163</b>	<b>157,849,407</b>	<b>2.71%</b>	<b>2.45%</b>

**COMPARISON OF ACTUAL REVENUES FOR THE YEARS  
2012-2013 THROUGH 2016-2017**

REVENUE CATEGORY	2012-2013 ACTUAL REVENUES	2013-2014 ACTUAL REVENUES	2014-2015 ACTUAL REVENUES	2015-2016 ACTUAL REVENUES	2016-17 ACTUAL REVENUES
<b><u>STATE AID</u></b>					
Operating Aid / FLEX / Foundation Aid	\$ 3,260,609	\$ 3,270,390	\$ 3,482,036	\$ 3,310,392	\$ 3,310,391
Building Aid	2,127,792	2,161,373	2,161,373	2,161,373	2,445,257
Transportation Aid	277,128	283,659	298,954	306,298	286,823
EXCEL Aid					
Pupils with Disabilities Aid	379,482	336,249	-	393,527	218,938
BOCES Aid	142,639	174,220	259,900	268,177	297,875
Textbook & Library Aid	334,243	332,240	332,956	332,387	327,993
Computer Software Aid	74,706	74,930	75,949	76,398	75,500
CPR Aid	66,350	127,706	189,771	139,326	79,119
Grant-in-Aid	-	-	50,000	-	-
Formula Aid Cut & STAR Cut	30,346	-	-	-	-
Deficit Reduction Proposal (NYS)	(893,279)	(793,279)	(681,189)	(453,365)	-
<b>TOTAL STATE AID</b>	<b>5,800,016</b>	<b>5,967,488</b>	<b>6,169,750</b>	<b>6,534,513</b>	<b>7,041,896</b>
<b>PRIOR YEAR SURPLUS</b>	<b>6,313,598</b>	<b>4,300,000</b>	<b>3,000,000</b>	<b>500,000</b>	<b>1,100,000</b>
<b>COUNTY SALES TAX</b>	<b>865,613</b>	<b>915,257</b>	<b>932,047</b>	<b>941,565</b>	<b>1,066,567</b>
<b>TRANSFER FROM OTHER RESERVES</b>	<b>265,096</b>	<b>908,044</b>	<b>159,114</b>	<b>121,865</b>	<b>215,320</b>
<b><u>OTHER RECEIPTS</u></b>					
Interest - Investments & Reserves	231,865	212,367	107,949	195,587	549,631
Health Services	278,971	267,022	273,080	259,530	263,290
Building Use Fees	129,780	118,922	115,937	135,347	106,575
Boundary Line Taxes	345,690	414,113	393,403	394,519	431,922
Miscellaneous	202,035	221,189	177,485	284,311	205,860
Tuition - Special Education	149,275	165,861	165,861	171,897	-
<b>TOTAL OTHER RECEIPTS</b>	<b>1,337,616</b>	<b>1,399,474</b>	<b>1,233,715</b>	<b>1,441,191</b>	<b>1,557,278</b>
<b><u>PROPERTY TAX LEVY</u></b>					
Property Tax Levy, net of STAR	122,661,907	126,551,470	131,741,097	135,123,156	136,552,552
STAR Tax Payment	4,383,866	4,099,393	4,020,430	4,145,116	3,630,472
<b>TOTAL PROPERTY TAX LEVY</b>	<b>127,045,773</b>	<b>130,650,863</b>	<b>135,761,527</b>	<b>139,268,272</b>	<b>140,183,024</b>
<b>GRAND TOTAL</b>	<b>\$ 141,627,712</b>	<b>\$ 144,141,126</b>	<b>\$ 147,256,153</b>	<b>\$ 148,807,406</b>	<b>\$ 151,164,085</b>

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# PROPERTY TAX LEVY CAP & FIVE YEAR BUDGET COMPARISON

## Property Tax Levy Cap

The property tax cap law, enacted in Chapter 97 of the Laws of 2011, restricts tax levy increases for local governments, most school districts and other smaller independent entities, such as library, fire or water districts, to no more than two percent, or the rate of inflation, whichever is lower (prior to allowable adjustments). State law requires localities to calculate their tax levy limits and report their computation information to the Comptroller's office before they adopt annual budgets.

Most local governments can override the cap with a 60 percent vote by their governing body. In the case of a school district, 60 percent of the voting public must approve the override.

For school districts, Education Law §2023-a specifies a "cap" of the lesser of two percent or inflation (the tax levy limit), but not less than the prior year's levy. This baseline cap is then adjusted by several factors to produce a "maximum allowable tax levy limit." This levy limit can be higher than two percent.

The increase in the levy serves as a threshold or trigger for determining what percentage of voters will be required to approve the budget. Exclusions from the cap include pension contribution rate increases greater than two percentage points, certain large legal expenses (tort actions), and the local share of capital expenditures.

If a district seeks an increase greater than the tax levy limit, approval by 60 percent of voters is required. If the district requests an increase at or under the limit, approval by a simple majority (50 percent plus one vote) suffices. Districts are permitted two chances to obtain voter approval. If voters do not approve the budget in the second vote, the levy is capped at the prior year levy.

This proposal calls for a tax levy increase **which is less than the tax cap**; therefore a simple majority approval is required in the current year.

**See page 14 for the calculation of the current year's tax cap.**

<u>School Year</u>	<u>Budget</u>	<u>% Growth</u>	<u>Tax Levy %</u>	<u>Tax Cap %</u>	<u>\$ (Under) / Over Cap</u>
2012-2013	141,790,579	2.30%	2.72%	2.82%	\$ (123,845)
2013-2014	143,899,713	1.49%	2.84%	3.12%	\$ (360,233)
2014-2015	148,200,685	2.99%	3.91%	3.94%	\$ (36,304)
2015-2016	148,048,080	(0.10%)	2.58%	2.97%	\$ (529,865)
2016-2017	150,454,297	1.63%	0.63%	0.81%	\$ (249,932)
2017-2018	153,690,765	2.15%	0.96%	1.55%	\$ (825,689)
2018-2019	<b>157,849,407</b>	<b>2.71%</b>	<b>2.74%</b>	<b>3.15%</b>	<b>\$ (579,955)</b>

<b>Calculation of Current Year (CY) Tax Cap</b>			Notes
TIMES	1) Prior Year Tax Levy	x 141,490,126	Per 2017/18 Budget
	1 + Tax Base Growth Factor (provided by Commissioner of Tax & Finance by February 15th.)	1.0175	
PLUS	Sub-Total	+ 143,966,203	
MINUS	3) PY PILOTS	- 82,309	Per the Prior Year Tax Cap Calc.
	4) PY Levy for Judgments over 5% of total tax levy	-	
	PY Capital Tax Levy	= 9,861,808	\$1,699,432 Capital Related Plant Improvements, plus \$9,977,124 Debt Svc Budget, plus \$350,000 bus purchase budget, minus \$2,152,087 Building Aid, and minus \$12,661 Transportation related aid.
EQUALS	PY TAX LEVY LIMIT	= 134,186,704	
TIMES	5) Allowable Levy Growth Factor (1 + inflation factor, up to 2%)	x 1.02	
MINUS	Sub-Total	- 136,870,438	
PLUS	6) CY PILOTS	+ (107,513)	
EQUALS	7) Available Carryover	= -	
PLUS	CY TAX LEVY LIMIT (to be submitted to State Comptroller, Commissioner of Tax & Finance and the Commissioner of Education by March 1st)	+ 136,762,925	
	8) CY Levy for Judgments over 5% of total tax levy	-	
	CY Levy for excess increases to ERS	-	
	CY Levy for excess increases to TRS	-	
MINUS	CY Capital Tax Levy	- 9,179,670	\$1,300,000 Capital Related Plant Improvements, plus \$10,022,066 Debt Svc Budget, plus \$293,000 bus purchase budget, minus \$2,352,087 Building Aid, minus \$68,153 amortization of Bond Premium, and minus \$15,156 Transportation related aid.
EQUALS	9) Erroneous levy plus interest from prior year	= -	
(A)	ALLOWED TAX LEVY WITH 50% plus 1 approval	145,942,595	
	ALLOWABLE % GROWTH OF TAX LEVY	3.15%	
(B)	ACTUAL TAX LEVY (Current Year Levy is BELOW Tax Cap)	145,362,640	Per Proposed 2018/19 Budget
(B)-(A)	Proposed Levy (Under) the Tax Cap	\$ (579,955)	

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**COMPARISON OF ASSESSED VALUATION, COUNTY EQUALIZATION RATIO, AND FULL VALUATION  
FOR THE YEARS 2007-08 TO 2018-19**

SCHOOL YEAR	ASSESSED VALUATION		COUNTY EQUALIZATION RATIO		FULL VALUATION		% SHARE	
	SCARSDALE	MAMARONECK	SCARSDALE	MAMARONECK	SCARSDALE	MAMARONECK	SCARSDALE	MAMARONECK
2007-2008	142,031,209	7,393,650	0.0156	0.0179	9,104,564,679	413,053,073	95.66%	4.34%
2008-2009	143,227,362	7,302,395	0.0153	0.0162	9,361,265,490	450,765,123	95.41%	4.59%
2009-2010	143,800,456	7,282,550	0.0164	0.0162	8,768,320,488	449,540,123	95.12%	4.88%
2010-2011	142,185,430	7,027,250	0.0166	0.0159	8,565,387,349	441,965,409	95.09%	4.91%
2011-2012	139,913,371	6,731,775	0.0184	0.0179	7,603,987,554	376,076,816	95.29%	4.71%
2012-2013	139,585,189	6,518,475	0.0187	0.0184	7,464,448,610	354,264,946	95.47%	4.53%
2013-2014	139,727,202	368,165,230	0.0177	1.0000	7,895,480,226	366,760,057	95.56%	4.44%
2014-2015	8,128,447,052	345,726,253	1.0000	1.0000	8,128,447,052	345,726,253	95.92%	4.08%
2015-2016	9,048,176,034	344,226,253	1.0000	1.0000	9,048,176,034	344,226,253	96.34%	3.66%
2016-2017	9,065,055,919	393,143,313	1.0000	1.0000	9,065,055,919	393,143,313	95.84%	4.16%
2017-2018	8,941,760,935	393,828,601	0.8914	1.0000	10,031,143,073	393,828,601	96.22%	3.78%
<b>2018-2019</b>	<b>8,912,916,947</b>	<b>405,128,501</b>	<b>0.9050</b>	<b>1.0000</b>	<b>9,848,527,013</b>	<b>405,128,501</b>	<b>96.05%</b>	<b>3.95%</b>

**COMPARISON OF TAX RATES PER \$1,000 OF ASSESSED VALUATION FOR THE  
TOWNS OF SCARSDALE AND MAMARONECK FOR THE YEARS 2007-08 THROUGH 2017-2018  
AND ESTIMATED PROPOSED TAX RATE FOR 2018-2019**

SCHOOL YEAR	SCARSDALE			MAMARONECK		
	AMOUNT / \$1,000 ASSESSED VALUE	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)	AMOUNT / \$1,000 ASSESSED VALUE	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
2007-2008	732.89			638.72		
2008-2009	769.56	36.67	5.00%	726.80	88.08	13.79%
2009-2010	782.69	13.13	1.71%	792.35	65.55	9.02%
2010-2011	801.62	18.93	2.42%	836.91	44.56	5.62%
2011-2012	840.93	39.32	4.90%	964.42	127.51	15.24%
2012-2013	868.93	27.99	3.33%	883.09	(81.33)	(8.43%)
2013-2014	893.38	24.45	2.81%		N/A*	2.91% *
2014-2015	16.02	N/A**	3.66% **	15.81	0.21	1.33%
2015-2016	14.83	(1.19)	(7.45%)	16.02	(1.19)	(7.45%)
2016-2017	14.82	(0.01)	(0.06%)	14.83	(0.01)	(0.06%)
2017-2018	15.26	0.44	2.99%	14.82	(0.01)	(0.06%)
				13.60	(1.21)	(8.20%)
<b>2018-2019</b>	<b>15.66</b>	<b>0.40</b>	<b>2.65%</b>	<b>14.18</b>	<b>0.57</b>	<b>4.21%</b>
<b>Average Annual Increase Since 2007-2008</b>			<b>2.00%</b>	<b>2.54%</b>		
<b>Average Annual Increase Since 2013-2014</b>			<b>0.36%</b>	<b>(2.03%)</b>		

NOTE: Above are estimates based on assessment information as of this time. Actual assessment are not final until June 2017.

\* NOTE: In 2013 Mamaroneck completed a revaluation.

\*\* NOTE: In 2014 Scarsdale completed a revaluation.

## **Expenditure Summary**

The expenditure budget is the most accurate indicator of District fiscal control, since it reflects the Board's decisions about how to deliver the educational program. While the District has little to no ability to control expense items such as pension contributions, special education costs, or energy prices, it does control the overall investment in the educational program.

The total dollar value of the 2018-19 proposed budget is \$157,849,407 and represents an increase of 2.71% when compared with the 2017-18 budget. The proposed 2018-19 budget continues to invest in the educational program and has been developed based on the goals and objectives of the School District as set forth in the District's Transition Plan.

Principals and department heads review requests for funding. Their proposals then go to the Administrative Cabinet, led by the Superintendent, for further review. The final proposed budget reflects a thorough and careful analysis at each level. The District continues to make significant efforts to "do more with less."

The largest component of any district budget is staff salary and benefits. Almost 80% of the District's educational investment is in staff-related costs, a percentage that is typical in the region.

This budget maintains traditional class sizes and continues to fund a rigorous and rich academic program. Programs addressing sustainability, global interdependence, critical thinking, differentiation of instruction, and a renewed focus on assessment, all integral to the mission of educating students for the 21<sup>st</sup> century, continue to be incorporated into the fabric of the educational program. This budget holds a level number of teacher and support staffing in order to support the Scarsdale Education for Tomorrow (SET 2.0) goals: (1) to advance student knowledge with globally competitive skills and experiences while fostering a love of learning; (2) to empower students to think critically and creatively; (3) to learn independently and persevere; and (4) to inspire students to collaborate, embrace diversity and make positive contributions locally and globally.

Total enrollment is projected to increase by 4 students. An increase of 43 students is forecast among the five elementary schools, and a decrease of 48 student is forecast at the Middle School. At the High School, enrollment is projected to increase by 9 students. There is an increase of 2.4 FTE in elementary and high school teachers due to a projected change in enrollment distribution in our elementary schools and student class selections in the high school.

Significantly, 2018-19 will mark the first time in four years that mandated contributions to the Teachers' and Employee Retirement Systems will increase. The return on the systems' investment portfolios mirrors the experience of the investment markets, but with a lag. The systems assess each school district an amount derived by using a five-year average of investment returns.

The self-insured employee health plan is increasing by 3.22% on a budget-to-budget basis. This represents a 0.27% decrease when compared to the 2017-18 estimated actual expenditures of \$17.72 million, or a \$600 thousand deficit. Premium contributions continue to be in effect for all employees groups, which assists in mitigating insurance increases. The District's health insurance reserve has also been recently re-established in accordance with the provisions in the law, which makes it legal for Scarsdale to hold such a reserve. This reserve assists in mitigating risks against market and experience swings.



## 2017-18 Projected Actuals & 2018-19 Proposed Budget by Major Expense Section

MAJOR EXPENSE SECTIONS	2016-17 Actual Expended	2017-18 Adopted Budget	2017-18 Estimate Expended	2018-19 Proposed Budget	Budget to	%	%
					Budget \$ Increase (Decrease)	Inc. / (Dec) Budget to Budget	Budget to Est. Exp.
<b>I GENERAL SUPPORT (Pages 20-34)</b>							
Board of Education	60,726	56,107	59,484	60,267	4,160	7.41%	1.32%
Central Administration	2,464,219	2,528,836	2,578,003	2,607,284	78,448	3.10%	1.14%
Central Services - Plant Dept.	10,332,467	11,867,187	11,354,207	12,415,315	548,128	4.62%	9.35%
Administrative Technology	991,807	1,696,248	1,706,484	1,062,506	(633,742)	(37.36%)	(37.74%)
Special Items	2,127,838	1,242,378	2,505,257	2,334,852	1,092,473	87.93%	(6.80%)
<b>TOTAL GENERAL SUPPORT</b>	<b>15,977,058</b>	<b>17,390,756</b>	<b>18,203,434</b>	<b>18,480,224</b>	<b>1,089,468</b>	<b>6.26%</b>	<b>1.52%</b>
<b>II INSTRUCTION (Pages 35-45)</b>							
Admin & Prog. Improv.	5,325,015	6,495,032	6,450,740	6,580,705	85,673	1.32%	2.01%
Day School Program	55,341,005	56,782,195	56,404,591	57,567,328	785,133	1.38%	2.06%
Special Education	12,489,505	12,497,911	12,792,238	13,196,256	698,345	5.59%	3.16%
Instructional Support	1,648,250	1,722,469	1,753,436	1,882,535	160,066	9.29%	7.36%
Pupil Personnel	7,079,812	7,297,963	7,209,504	7,329,926	31,964	0.44%	1.67%
<b>TOTAL INSTRUCTION</b>	<b>81,883,587</b>	<b>84,795,570</b>	<b>84,610,509</b>	<b>86,556,751</b>	<b>1,761,181</b>	<b>2.08%</b>	<b>2.30%</b>
<b>III TOTAL PUPIL TRANSPORT. (Pages 46-48)</b>	<b>3,904,636</b>	<b>4,123,805</b>	<b>4,085,917</b>	<b>4,190,581</b>	<b>66,776</b>	<b>1.62%</b>	<b>2.56%</b>
<b>IV TOTAL COMMUNITY SVCS. (Pages 49-51)</b>	<b>395,766</b>	<b>341,123</b>	<b>346,137</b>	<b>353,316</b>	<b>12,193</b>	<b>3.57%</b>	<b>2.07%</b>
<b>V UNDISTRIBUTED (Pages 52-56)</b>							
Employee Benefits	33,580,069	35,267,956	35,516,254	36,851,470	1,583,514	4.49%	3.76%
Debt Service - Lease Purchases	2,209,773	2,308,324	2,307,751	2,352,766	44,442	1.93%	1.95%
Debt Service - Bonds	7,611,950	7,668,800	7,685,267	7,669,300	500	0.01%	(0.21%)
<b>TOTAL UNDISTRIBUTED</b>	<b>43,401,792</b>	<b>45,245,080</b>	<b>45,509,272</b>	<b>46,873,536</b>	<b>1,628,456</b>	<b>3.60%</b>	<b>3.00%</b>
<b>VI Transfer to Capital Projects Fund</b>	1,741,545	1,699,432	1,699,432	1,300,000	(399,432)	(23.50%)	(23.50%)
<b>Transfer to Other Funds</b>	76,322	95,000	95,000	95,000	-	0.00%	0.00%
<b>TOTAL EXPENDITURES</b>	<b>147,380,706</b>	<b>153,690,765</b>	<b>154,549,701</b>	<b>157,849,407</b>	<b>4,158,642</b>	<b>2.71%</b>	<b>2.14%</b>

**COMPARISON OF EXPENDITURES  
BY MAJOR BUDGET FUNCTIONS FOR THE YEARS 2012-2013 THROUGH 2016-2017**

<b>CODE</b>	<b>MAJOR FUNCTION</b>	<b>2012-2013 ACTUAL EXPENDITURES</b>	<b>2013-2014 ACTUAL EXPENDITURES</b>	<b>2014-2015 ACTUAL EXPENDITURES</b>	<b>2015-2016 ACTUAL EXPENDITURES</b>	<b>2016-2017 ACTUAL EXPENDITURES</b>
I	GENERAL SUPPORT	\$ 13,885,224	\$ 15,572,137	\$ 14,093,646	\$ 15,157,344	\$ 15,977,058
II	INSTRUCTION	76,919,144	77,108,881	77,597,617	79,835,228	81,883,587
III	PUPIL TRANSPORTATION	3,518,266	3,513,472	3,721,207	3,615,706	3,904,636
IV	COMMUNITY SERVICES	341,926	388,409	344,857	408,815	395,766
V	UNDISTRIBUTED	42,469,508	45,146,358	45,190,606	43,433,560	43,401,792
VI	TRANSFER TO OTHER FUNDS	1,351,736	224,184	1,359,655	1,362,083	1,817,867
	<b>SUBTOTAL</b>	<b>138,485,805</b>	<b>141,953,441</b>	<b>142,307,587</b>	<b>143,812,736</b>	<b>147,380,707</b>
	ENCUMBRANCES AT YEAR END	1,939,368	1,311,683	2,120,363	1,384,837	1,469,033
	<b>TOTAL</b>	<b>\$ 140,425,173</b>	<b>\$ 143,265,124</b>	<b>\$ 144,427,950</b>	<b>\$ 145,197,573</b>	<b>\$ 148,849,740</b>

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	2016-17	2017-18	2017-18	2018-19	Budget to	%	%
	Actual	Adopted	Estimate	Proposed	Budget	inc. / (dec)	
	Expended	Budget	Expended	Budget	\$ Increase (Decrease)	Budget to	Budget to
						Budget	Est. Exp.
<b>I GENERAL SUPPORT</b>							
Board of Education	60,726	56,107	59,484	60,267	4,160	7.41%	1.32%
Central Administration	2,464,219	2,528,836	2,578,003	2,607,284	78,448	3.10%	1.14%
Plant Department	10,332,467	11,867,187	11,354,207	12,415,315	548,128	4.62%	9.35%
Administrative Technology	991,807	1,696,248	1,706,484	1,062,506	(633,742)	(37.36%)	(37.74%)
Special Items	2,127,838	1,242,378	2,505,257	2,334,852	1,092,473	87.93%	(6.80%)
<b>TOTAL GENERAL SUPPORT</b>	<b>15,977,058</b>	<b>17,390,756</b>	<b>18,203,434</b>	<b>18,480,224</b>	<b>1,089,468</b>	<b>6.26%</b>	<b>1.52%</b>
Encumbrances - Year End	749,531	-	-	-	-		
<b>GRAND TOTAL GENERAL SUPPORT</b>	<b>16,726,589</b>	<b>17,390,756</b>	<b>18,203,434</b>	<b>18,480,224</b>	<b>1,089,468</b>	<b>6.26%</b>	<b>1.52%</b>

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## **I. GENERAL SUPPORT**

### **Board of Education**

This budget provides for Board of Education activities including the District Clerk salary. Included are supplies for meetings and elections, voting machine rental and printing associated with the annual election, Board consultants, and travel where necessary. The 2018-19 Budget represents a 1.32% increase compared to the estimated current year expenditures.

					Budget to	%	%
	2016-17	2017-18	2017-18	2018-19	Budget	Inc. / (Dec)	
BOARD OF EDUCATION	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
Salaries	25,027	22,717	26,094	26,877	4,160	18.31%	3.00%
Equipment / Furniture	-	-	-	-	-	0.00%	0.00%
Supplies / Materials	4,526	6,450	6,450	6,450	-	0.00%	0.00%
Contractual and Other	31,173	26,940	26,940	26,940	-	0.00%	0.00%
BOCES Services	-	-	-	-	-	0.00%	0.00%
<b>Total Board of Education</b>	<b>60,726</b>	<b>56,107</b>	<b>59,484</b>	<b>60,267</b>	<b>4,160</b>	<b>7.41%</b>	<b>1.32%</b>

## **I. GENERAL SUPPORT (Continued)**

### **Central Administration**

**This budget, totaling \$2,607,284, supports the District's Central Office. It is projected to increase by 1.14% compared to current year estimated actual costs, due primarily to contractual increases.**

#### *Superintendent's Office*

This budget provides for the Office of the Superintendent, including salaries, office supplies, memberships, and programmatic or organizational consultants. Included are the Superintendent, his executive assistant / District Clerk and secretary to the Board of Education, and a secretary.

#### *Finance Office*

The office includes the Assistant Superintendent for Business and Facilities, an administrative assistant, treasurer / finance position and an assistant business manager, a clerical purchasing position, a payable position, a bookkeeping position, two accountants, a statutory internal claims auditor (two hours per week) and a District messenger. The office is responsible for budgeting, budget management, accounting, payroll, purchasing, investments, borrowings, audit, risk management, school safety, and mail distribution. The Assistant Superintendent also supervises the facilities management, food services, and student transportation functions; the position is also designated as the records access officer.

#### *Legal Services*

This section of the budget provides for outside legal services, including labor negotiations. Legal services related to Special Education are provided for in the Special Education budget on page 43.

#### *Personnel Office*

This budget provides for the District's recruitment, labor relations and negotiations, personnel, and benefits management functions. Staff includes the Assistant Superintendent for Human Resources and Leadership Development, and three assistants. It also includes paid employment advertising and security clearances for new hires. This budget category also includes the costs for recruiting and advertising services using BOCES services, a shift from contractual and other, as well as an increase in contractual expenditures relating to administrative development opportunities as per a contractual obligation.

#### *Public Information*

This budget includes production requirements associated with the District newsletter and the salary of the public information assistant, who handles writing, media relations, photography and copy editing for District print and online materials. Contractual expense relates to purchased services for the printing and layout of District publications such as "Insight" and the budget mailer as well as a contractual agreement for maintenance of the District Web site. The \$1,000 net decrease in the Contractual and Other budget line is the result of removing the additional "Insight" related to the 2018 Bond Vote which was part of the 2017-18 Budget, offset by an increase in the Web Design budget by \$7,000.



					Budget to	%	%
	2016-17	2017-18	2017-18	2018-19	Budget	Inc. / (Dec)	
CENTRAL ADMINISTRATION	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
<b>Chief School Administrator's Office</b>							
Salaries	488,545	505,975	507,383	521,583	15,608	3.08%	2.80%
Equipment / Furniture	15,754	5,000	5,000	5,000	-	0.00%	0.00%
Supplies / Materials	6,518	7,500	7,500	7,500	-	0.00%	0.00%
Contractual and Other	14,599	19,000	19,000	19,000	-	0.00%	0.00%
BOCES Services	-	-	-	-	-	0.00%	0.00%
<b>Total Chief School Admin. Office</b>	<b>525,415</b>	<b>537,475</b>	<b>538,883</b>	<b>553,083</b>	<b>15,608</b>	<b>2.90%</b>	<b>2.64%</b>
<b>Finance Office</b>							
Salaries	994,010	1,007,759	1,025,530	1,035,939	28,180	2.80%	1.01%
Equipment / Furniture	-	500	500	500	-	0.00%	0.00%
Supplies / Materials	13,488	22,390	22,390	17,890	(4,500)	(20.10%)	(20.10%)
Contractual and Other	109,049	106,136	106,136	115,046	8,910	8.39%	8.39%
BOCES Services	3,170	3,220	3,220	3,317	97	3.01%	3.01%
<b>Total Finance Office</b>	<b>1,119,717</b>	<b>1,140,005</b>	<b>1,157,776</b>	<b>1,172,692</b>	<b>32,687</b>	<b>2.87%</b>	<b>1.29%</b>
<b>Legal Services</b>	<b>123,737</b>	<b>86,650</b>	<b>86,650</b>	<b>89,250</b>	<b>2,600</b>	<b>3.00%</b>	<b>3.00%</b>
<b>Personnel Office</b>							
Salaries	449,342	466,084	461,440	479,353	13,269	2.85%	3.88%
Equipment / Furniture	25,778	-	-	-	-	0.00%	0.00%
Supplies / Materials	10,673	11,000	10,400	10,400	(600)	(5.45%)	0.00%
Contractual and Other	57,220	100,000	127,300	128,592	28,592	28.59%	1.01%
BOCES Services	12,660	30,400	14,186	14,612	(15,788)	(51.93%)	3.00%
<b>Total Personnel Office</b>	<b>555,673</b>	<b>607,484</b>	<b>613,326</b>	<b>632,957</b>	<b>25,473</b>	<b>4.19%</b>	<b>3.20%</b>
<b>Public Information</b>							
Salaries	95,012	96,997	97,593	100,078	3,081	3.18%	2.55%
Equipment / Furniture	-	-	-	-	-	0.00%	0.00%
Supplies / Materials	38	400	400	400	-	0.00%	0.00%
Contractual and Other	39,403	59,825	59,825	58,825	(1,000)	(1.67%)	(1.67%)
BOCES Services	5,225	-	23,550	-	-	0.00%	0.00%
<b>Total Public Information Office</b>	<b>139,677</b>	<b>157,222</b>	<b>181,368</b>	<b>159,303</b>	<b>2,081</b>	<b>1.32%</b>	<b>(12.17%)</b>
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>2,464,219</b>	<b>2,528,836</b>	<b>2,578,003</b>	<b>2,607,284</b>	<b>78,448</b>	<b>3.10%</b>	<b>1.14%</b>

## **I. GENERAL SUPPORT (Continued)**

### **Facilities Department**

The 2018-19 Facilities budget is divided into two parts. The first, Plant Operations, includes expenses relating to the daily operation of the buildings, as well as departmental supervision. The department also supervises capital construction projects and facilities use by outside organizations. The second part, Plant Maintenance, funds the repair and upkeep of District buildings and grounds.

The Plant Improvement budget, funding major maintenance and infrastructure projects, is budgeted in two areas: as a “Transfer to Capital Projects Fund,” (p. 18-19), and also in the facilities budget as “Plant Improvements.” Projects included as a Transfer to Capital Projects Fund will typically be submitted to NYSED for approval and will receive state/building aid when they qualify. Both Plant Improvements and Transfer to Capital Projects are identified on the District’s Master Facilities Plan consisting of items from the following components: Building Condition Survey, Roofing Master Plan, Fields Master Plan, Building Committee, Sustainability, Playgrounds and Other Identified Items. Projects in the Transfer to Capital Projects category are excludable in the calculation of the tax cap limit.

Excluding the Plant Improvement budget, the facilities budgets totals \$10,843,807, an increase of \$321,620 (3.1%) compared to 2017-18. In addition to contractual salary increases, the largest increase is accounted for by specified contractual work including Security (\$298,408) due to the addition of a Director of Security contracted position and various security related upgrades, Indoor Air Quality testing (\$100,000) and Electric (\$151,681) due to increased space as a result of the 2014 Bond Projects. Funds are also budgeted for the replacement of a dump truck and plow (\$40,000). The supplies budget includes funding for a mandated lead water filter replacement plan (\$29,400). The annual appropriation for planned repairs/plant improvements is \$2,085,000 which is offset by a \$513,492 transfer from the Dean Field Project (Net Budget Impact - \$1,571,508). Transfer to Capital Projects Fund is \$1,570,000 which is offset by a \$270,000 transfer from the Dean Field Project (net Budget Impact - \$1,300,000). Projects identified in the transfer to Capital Projects Fund include the replacement of the synthetic turf while the re-surfacing of the track at Butler Field is being funded as a plant improvement project. Also included is \$270,000 in additional funding to supplement the 2014 Bond Project due to unanticipated costs. The total net amount of \$2,871,508 is \$172,924 lower than the current year. Specific funding requests are shown below.

- Budgeted staffing levels for 2018-19 is consistent with current year levels.
- The District continues to seek ways to reduce its energy usage including the use of LED lighting.
- The budget provides for contracted security personnel at the High School, the Middle School and at Greenacres field on evenings and weekends.
- The contractual and building equipment lines fund maintenance and inspection of HVAC, elevator, playground, gym and other building equipment. Snow plows and other snow removal equipment are replaced as needed. Also included in this category is the purchase of on-site composting supplies and carting in support of the District’s sustainability initiative.
- Funding for general refurbishment in individual buildings remains the same as last year. Principals designate these funds to specific projects. Requests for building refurbishment often exceed allocations.
- Savings in overtime continue to reflect custodial shift changes made several years ago at the elementary schools, which are staffed until 11pm each day. The loss of two positions two years ago was covered by a shift change at the High School, but has impacted daytime operations everywhere. School and community use of the buildings continues to stress custodial staffing levels.
- Investment in major maintenance represents 1.98% of total budget.

					Budget to	%	%
	2016-17	2017-18	2017-18	2018-19	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
PLANT DEPARTMENT	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
<b>Plant Operation</b>							
Salaries	3,630,734	3,880,101	3,840,309	3,983,886	103,785	2.67%	3.74%
Equipment / Furniture	28,946	34,070	34,070	35,729	1,659	4.87%	4.87%
Supplies / Materials	166,443	171,475	171,475	172,225	750	0.44%	0.44%
Utilities	1,955,947	2,721,755	2,394,755	2,877,977	156,222	5.74%	20.18%
Contractual and Other	269,376	265,107	265,107	436,240	171,133	64.55%	64.55%
BOCES Services	-	-	-	-	-	0.00%	0.00%
<b>Total Plant Operation</b>	<b>6,051,445</b>	<b>7,072,508</b>	<b>6,705,716</b>	<b>7,506,057</b>	<b>433,549</b>	<b>6.13%</b>	<b>11.94%</b>
<b>Plant Maintenance</b>							
Salaries	968,331	1,007,960	961,772	1,017,860	9,900	0.98%	5.83%
Equipment / Furniture	166,571	338,900	338,900	285,340	(53,560)	(15.80%)	(15.80%)
Supplies / Materials	242,782	287,260	287,260	290,300	3,040	1.06%	1.06%
Contractual and Other	1,253,765	1,591,059	1,491,059	1,519,750	(71,309)	(4.48%)	1.92%
Building Maintenance Projects	221,422	224,500	224,500	224,500	-	0.00%	0.00%
BOCES Services	-	-	-	-	-	0.00%	0.00%
<b>Total Plant Maintenance</b>	<b>2,852,871</b>	<b>3,449,679</b>	<b>3,303,491</b>	<b>3,337,750</b>	<b>(111,929)</b>	<b>(3.24%)</b>	<b>1.04%</b>
<b>Plant Improv. (Budget is split as Transfer to CPF)*</b>	<b>1,428,151</b>	<b>1,345,000</b>	<b>1,345,000</b>	<b>1,571,508</b>	<b>226,508</b>	<b>16.84%</b>	<b>16.84%</b>
<b>PLANT DEPARTMENT</b>	<b>10,332,467</b>	<b>11,867,187</b>	<b>11,354,207</b>	<b>12,415,315</b>	<b>548,128</b>	<b>4.62%</b>	<b>9.35%</b>

\*The total Plant / Capital Improvements budget for 2018-19 totals \$2,871,508. This is \$172,924 less than the prior year combined Capital and Maintenance Plant Improvement budgets. See page 30 for a detailed listing of all projects.

**A. Notes to Plant Operations Budget**

**1. *Salaries and Overtime***

These budget lines cover salaries for custodial services and facilities administration, including the director of plant services, an assistant director responsible for custodial and maintenance staff, a supervisor of special projects, one secretary and a part-time office aide to handle community use of buildings. Salaries are contractually negotiated. The budget includes total staff of 48 custodial and cleaner positions for the 2018-19 school year. In addition to general cleaning, the elementary daytime staff sets up and breaks down classroom equipment to accommodate multiple uses of space, especially large instructional spaces.

Custodial overtime increases slightly each year to reflect salary growth. Extraordinary weather conditions can also affect this line, although unpredictably. Shift schedules and staffing levels are continually reviewed to accommodate the building use that drives the overtime costs.

**2. *Supplies and Contractual Services***

The budget for custodial supplies is flat when compared to the prior year. This budget also includes items purchased for staff in accordance with the labor contract: work boots, uniforms, etc. The budget funds the purchased security services at the High School and Middle School.

**3. *Utilities***

Utilities are either purchased from single source suppliers or bid in the open market. Heating and electrical consumption are related to outside temperature and usage, and the buildings' use at night for community activities. The energy market remains volatile. Burners may be switched daily between gas and oil, depending on price and temperature.

The New York Power Authority (NYPA) provides electricity to the District. A contract with Westchester County government and its subdivisions permits electricity charges to fluctuate based on market factors. Increases in electrical delivery charges were granted to Con Edison recently and will be 6% a year for the next three years which began in January 2017. Generation charges continue to fluctuate as their costs are more closely tied to fuel oil and natural gas commodity price changes. The 2018-19 budget in this area has also been increased by \$151,681 to reflect projected 2017-18's electricity spending and in anticipation of additional occupied space in four of our seven school buildings due to completion of the 2014 Bond projects. Water and sewer costs are anticipated to increase by \$14,872 in 2018-19. Water is purchased from the Village of Scarsdale.

**4. *Contractual and Other Services***

These line items represent services associated with the daily cleaning and operation of the facilities.

**B. Notes to Plant Maintenance Budget**

*1. Salaries*

These budget lines cover salaries for the District's grounds and maintenance services. Salaries are determined contractually. The District employs 6.0 grounds maintenance staff and 6.0 building maintenance personnel. The latter includes a maintenance supervisor, a maintenance mechanic, a plumber, a plumber/boiler mechanic, an electrician, and two carpenters. A recent examination of possible outsourcing indicates that it is beneficial to retain these positions. The District employs seasonal workers from April through November to assist in maintaining the District's 118 acres of grounds.

*2. Equipment*

These lines fund equipment for building maintenance and grounds upkeep. Funds are used to replace some snow removal equipment as needed, and one grounds vehicle.

*3. Contractual Services – Maintenance*

Outsourced services and contracts provide some maintenance for buildings and building systems, grounds, and equipment. Some of these are ongoing (HVAC systems, window repairs, annual tree pruning, elevator, playground, and gymnasium equipment inspections, security system monitoring, and gutter maintenance). Others address unanticipated problems such as leaks, glass breakage, vehicle breakdowns, etc.

*4. 504 Accommodations*

Included in an equipment line, this area of the budget funds building accommodations mandated by Section 504 disability determinations, an unfunded federal mandate. This is a relatively new cost category; requests for air conditioning/HEPA filtration continue to grow. The facilities director works with the special education director in determining reasonable and appropriate accommodations as required by law, and with the Assistant Superintendent for Human Resources for needed accommodations for staff. This line is funded at \$26,000 for 2018-19. The level of expense, however, is difficult to predict.

*5. Building Maintenance Projects - Principals' Allocations*

Each principal annually reviews the needs of his/her building and sets priorities for work requests, based on health and safety considerations, enrollment needs, program improvements and general building appearance. Requests are reviewed with the director of facilities. Final determination of approved projects occurs once budget appropriations are approved. These allocations have been reduced by 22% since 2009-10, however, the 2018-19 amount is the same as the current year. Principals' requests for building refurbishment typically exceed available funds.

**C. Special Projects and Transfer to Capital Projects Fund (formerly the Plant Improvement Budget)**

The following is an update of previously funded facilities improvements, and a list for 2018-19 that includes the highest-priority projects. These address safety, security, program and maintenance issues. The total request is \$2,171,508, consisting of \$971,508 in Plant Improvement Projects and \$1,200,000 in Transfer to Capital Projects.

***Update on Previously Funded Projects***

- The High School's Dean Field is used for football and baseball, both for interscholastic teams and the local Little League. Repair and renovation of the entire field was proposed for inclusion in the December 2014 bond referendum, but was ultimately removed. Ruts and drainage issues in the baseball field present safety issues for athletes, and the low fence between the field and the parking area results in damage to parked cars from baseballs. In the 2015-16 budget, \$270,000 was added to the original amount set aside of \$513,492 which was allocated for this purpose. During the course of the 2016-17 school year the District commissioned a District-wide Fields Condition Study, putting on hold the work at Dean Field. The District-wide Fields Condition Study identified Butler Field as the highest priority field project based on condition. Dean Field renovations were included as part of the 2018 Bond scope. As a result, a total of \$783,492 previously allocated for Dean Field will be used to offset costs associated with the more immediate Butler Field improvements.
- District-wide roof repairs were included in the 2017-18 budget for \$325,000. Final Projected Cost: \$274,151.
- At Edgewood, exterior painting of all wood trim work was completed below the budget of \$80,000. Final Cost: \$66,115
- At Fox Meadow, the Building Condition Survey identified the Hampton Rd. stairway as in poor condition and in need of replacement with a budget of \$145,000. Final Cost: 63,781.
- At Heathcote, new Grades 2-5 playground equipment was budgeted at \$125,000 due signs of aging and underserving its targeted student population. Final Cost: \$125,000
- Also at Heathcote, the Building Conditions Survey identified areas of concrete that are in poor condition and in need of repair. The District did not receive any bids on this project; it is currently being reviewed by the District's new architectural firm. Budget: \$60,000.
- At the Middle School, the first phase of a phased renovation of older staff bathrooms was begun. Budget: \$60,000. Final Cost: \$37,694
- District-wide asbestos abatement (vinyl asbestos floor tile) was completed. Budget: \$125,000. Final Cost: \$137,000
- In support of the December 2014 Bond Project \$425,000 was budgeted and is projected to be spent for technology cabling, furniture and equipment for the District's new and renovated spaces

***Requested Projects 2018-19***

- A transfer to the Capital Projects Fund in the amount of \$270,000 is requested in support of the previously approved December 2014 Bond Project. Not anticipated in the original calculation of additional required funds in the 2017-18 budget was the required addition of a dust collection system related to the High School Design Lab project. This unanticipated addition requires an additional recommended increase in support of this project.
- A transfer to the Capital Projects Fund in the amount of \$1,300,000 for replacement of the synthetic turf field whereas the re-surfacing of the track at the High School's Butler Field (estimated at \$600,000) is being funded as a plant improvement project. A review of the age and condition of this field and track, as identified in the Athletic Fields Master Plan, has identified it as the top athletic field related priority for renovation.
- At Fox Meadow, the Building Condition Survey has identified the field access stairway as in poor condition and in need of replacement. Budget: \$95,000

- Also at Fox Meadow, the paving of an outdoor space in order to provide a safe and usable year round outdoor recess and teaching space for K-2 students. Budget: \$195,000
- On an annual basis the District includes painting of the exterior portions of one of its buildings. The 2018-19 budget includes funds for this work at Greenacres. Budget: \$75,000.
- District-wide roof repair and brick re-pointing as identified by the District's roof consultants. Budget: \$325,000.
- At the Middle School the Building Conditions Survey has identified areas of retaining wall that are in poor condition and in need of replacement. Budget: \$200,000.
- Also at the Middle School, continuation of the phased renovation of staff bathrooms. Budget: \$150,000.
- Also at the Middle School, the CHOICE building has been identified as requiring extensive renovations. In lieu of this costly project and in order to provide a similar experience, space has been made available in the main building for this program. Funds are required for minor renovations to these existing spaces. Budget: \$85,000
- At the High School, improvements to the auditorium have been identified as being necessary in maintaining and enhancing this highly used space. LED house and stage lighting enhancements have been identified as the top priorities in this phased and prioritized approach. Budget: \$100,000
- District-wide, the Building Conditions Survey has identified a long list of smaller project items to be repaired or replaced which impact the safety, security, health or comfort of building occupants. Items from this prioritized list are recommended to be resolved through an annual allocation of funds. Budget: \$260,000

SCHOOL	PROJECT	PLANT IMPROVEMENT	TRANSFER TO CAPITAL	TOTAL AMOUNT
Greenacres	Exterior Painting	\$ 75,000		\$ 75,000
Fox Meadow	Play Area Renovation	\$ 195,000		\$ 195,000
Fox Meadow	Field Access Stair Renovation	\$ 95,000		\$ 95,000
Middle School	Partial Retaining Wall Replacement	\$ 200,000		\$ 200,000
Middle School	Staff Bathroom Renovations	\$ 150,000		\$ 150,000
Middle School	Choice School Room Locations	\$ 85,000		\$ 85,000
High School	Auditorium Lighting	\$ 100,000		\$ 100,000
High School	Butler Field - Replace Track	\$ 600,000		\$ 600,000
High School	Butler Field - Synthetic Turf Replacement	\$ -	\$ 1,300,000	\$ 1,300,000
District-wide	Roofing Repairs and Brick Repointing	\$ 325,000		\$ 325,000
District-wide	Small Project items identified in Building Condition Survey	\$ 260,000		\$ 260,000
District-wide	Additional funding to supplement 2014 Bond Project	\$ -	\$ 270,000	\$ 270,000
<b>Subtotal - 2018-19 Projects</b>		<b>\$ 2,085,000</b>	<b>\$ 1,570,000</b>	<b>\$ 3,655,000</b>
High School	Transfer from Dean Field Project to Fund Above Projects	\$ (513,492)	\$ (270,000)	\$ (783,492)
<b>GRAND TOTALS</b>	<b>2018-19 Budget Impact</b>	<b>\$1,571,508</b>	<b>\$1,300,000</b>	<b>\$2,871,508</b>

## **I. GENERAL SUPPORT (Continued)**

### **Administrative Technology Budget**

This budget line funds the District's administrative technology services which consist of District data and application support handled by the Data Services team and desktop hardware/software support for administrative users handled by the Technical Services team. Both teams report to the Director of Information Technology and Chief Information Officer whose salary is included in the Administrative Technology Budget.

The Data Services team manages the student information system (Infinite Campus), which includes District census information, District-wide attendance reporting, student scheduling, health records, report cards, the parent portal, as well as the online student registration system. The team oversees District-wide systems that support the finance, human resources, food services, transportation, and facilities departments. The team is also responsible for state and federal reporting related to student and staff data.

The Data Services team continues to implement new technology solutions and enhancements throughout the District. The equipment budget for 2017-18 included a one-time increase of \$600,000 to allow the District to replace the core network switches and \$70,000 to implement new time clocks for custodians, bus drivers, and aides in all buildings. For 2018-19, the equipment budget has been reduced to its previous level of \$75,000.

Between the BOCES services and the Contractual and Other budget accounts, a net increase of \$12,000 is necessary to cover:

- the implementation cost and licenses for School Dismissal Manager for all five elementary schools;
- the license for Campus Learning to enable Infinite Campus to exchange roster and assignment data with Learning Management Systems; and
- the licenses and hardware maintenance for TimeClock Plus, the newly implemented time management solution for custodians, bus drivers, and aides.



					Budget to	%	%
	2016-17	2017-18	2017-18	2018-19	Budget	Inc. / (Dec)	
ADMINISTRATIVE TECHNOLOGY	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
<b>Administrative Technology</b>							
Salaries	603,622	616,427	623,320	640,958	24,531	3.98%	2.83%
Equipment / Furniture	137,851	745,302	745,302	75,407	(669,895)	(89.88%)	(89.88%)
Supplies / Materials	27,592	31,300	31,300	30,789	(511)	(1.63%)	(1.63%)
Contractual and Other	138,462	180,316	195,316	207,415	27,099	15.03%	6.19%
BOCES Services	84,281	122,903	111,246	107,937	(14,966)	(12.18%)	(2.97%)
<b>TOTAL ADMINISTRATIVE TECHNOLOGY</b>	<b>991,807</b>	<b>1,696,248</b>	<b>1,706,484</b>	<b>1,062,506</b>	<b>(633,742)</b>	<b>(37.36%)</b>	<b>(37.74%)</b>

## I. GENERAL SUPPORT (Continued)

### Special Items

This section of the budget contains unrelated items that are District-wide in nature. They are, in effect, part of the “cost of doing business” inherent in any organization. These include liability insurance, District memberships, BOCES administrative assessments, and an allowance for tax certiorari claims.

#### 1. *District Insurance*

This line provides for the purchase of District-wide liability insurance from the New York Schools Insurance Reciprocal, a not-for-profit consortium owned by the component school districts. This includes general property and liability policies, flood insurance, cyber coverage, Board liability and an umbrella policy, as well as student accident insurance, underground storage tank insurance and surety bonds, all from separate carriers. The budget shows an increase of \$32,847, or 5.89% compared to the current year estimated actual, and a decrease of 0.72% compared to the current year budget.

#### 2. *District Memberships*

This line provides for District memberships in state, local and national school boards’ associations, and various curriculum-related organizations.

#### 3. *BOCES Administrative and Facilities Fees*

This line represents a required assessment from Southern Westchester BOCES for administrative costs, as well as rental fees for classroom space in lower Westchester. It will increase by \$71,748 compared to the 2017-18 budgeted assessment, a 12.22% increase. This increase is due to an increase in Scarsdale’s share of the BOCES overhead based on enrollment and student attendance. **See Appendix D for a 10-year history of BOCES assessments.**

#### 4. *Tax Certiorari Appropriation & Refund of School Taxes*

The Tax Certiorari Reserve balance as of June 30, 2017 was \$5,717,630. The projected balance for June 30, 2018 is \$4,425,523 based on estimated refunds of \$1,300,000. Actual refunds of less than \$1,300,000 will result in a higher reserve balance as of June 30, 2018 whereas refunds less than \$1,300,000 will result in a smaller reserve balance as of June 30, 2018. In addition, the 2018-19 Budget, includes \$1,025,000 to help fund future Tax Certiorari settlements / reserves. In addition, \$25,000 continues to be included in the 2018-19 Budget to be used for tax refunds that are covered under other parts of NYS law that are specifically not defined as Tax Certioraris. **See Appendix E for a 10-year history of tax certiorari settlements.**

				Budget to	%	%
	2016-17	2017-18	2017-18	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	\$ Increase	Budget to	Budget to
SPECIAL ITEMS	Expended	Budget	Expended	(Decrease)	Budget	Est. Exp.
District Insurance	571,768	594,560	557,439	(4,275)	(0.72%)	5.89%
Memberships	27,746	35,633	35,633	-	0.00%	0.00%
BOCES Administration Charge	552,096	587,185	587,185	71,748	12.22%	12.22%
Tax Certiorari Payments	976,228	25,000	1,325,000	1,025,000	4100.00%	(20.75%)
TOTAL SPECIAL ITEMS	2,127,838	1,242,378	2,505,257	1,092,473	87.93%	(6.80%)

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	<b>2016-17 Actual Expended</b>	<b>2017-18 Adopted Budget</b>	<b>2017-18 Estimate Expended</b>	<b>2018-19 Proposed Budget</b>	<b>Budget to Budget \$ Increase (Decrease)</b>	<b>% Inc. / (Dec) Budget to</b>	<b>% (Dec) Budget to Est. Exp.</b>
<b>II INSTRUCTION</b>							
Admin & Prog. Improv.	5,325,015	6,495,032	6,450,740	6,580,705	85,673	1.32%	2.01%
Day School Program	55,341,005	56,782,195	56,404,591	57,567,328	785,133	1.38%	2.06%
Special Education	12,489,505	12,497,911	12,792,238	13,196,256	698,345	5.59%	3.16%
Instructional Support	1,648,250	1,722,469	1,753,436	1,882,535	160,066	9.29%	7.36%
Pupil Personnel	7,079,812	7,297,963	7,209,504	7,329,926	31,964	0.44%	1.67%
<b>TOTAL INSTRUCTION</b>	<b>81,883,587</b>	<b>84,795,570</b>	<b>84,610,509</b>	<b>86,556,751</b>	<b>1,761,182</b>	<b>2.08%</b>	<b>2.30%</b>
Encumbrances - Year End	683,795	-	-	-	-		
<b>GRAND TOTAL INSTRUCTION</b>	<b>82,567,382</b>	<b>84,795,570</b>	<b>84,610,509</b>	<b>86,556,751</b>	<b>1,761,182</b>	<b>2.08%</b>	<b>2.30%</b>

## **II. INSTRUCTION**

### **Assistant Superintendent for Curriculum, Assessment, and Instruction's Office and Principals' Offices**

The Assistant Superintendent for Curriculum, Assessment, and Instruction is responsible for coordinating the K-12 curriculum, transition plan implementation, staff development, and supervision of coordinators and specialists. This office is also responsible for standardized testing at the elementary schools, including the hiring of translators, test security and correction, and coordination of state reporting with the Administrative Technology staff.

This part of the budget also funds building-level supervision, including the salaries for all principals and assistant principals as scheduled by contract, and the operating expenses of principals' offices in the seven schools.

INSTRUCTION	2016-17 Actual Expended	2017-18 Adopted Budget	2017-18 Estimate Expended	2018-19 Proposed Budget	Budget to \$ Increase (Decrease)	Budget to	%	%
						Inc. / (Dec)	Budget to	Budget to
ADMINISTRATION							Budget	Est. Exp.
<b>Asst. Sup't. for Instruction's Office</b>								
Salaries	310,525	314,265	313,955	293,374	(20,891)	(6.65%)	(6.56%)	
Equipment / Furniture	-	-	-	-	-	0.00%	0.00%	
Supplies / Materials	400	4,500	4,500	4,500	-	0.00%	0.00%	
Contractual and Other	12,767	22,452	22,452	22,452	-	0.00%	0.00%	
BOCES Services	-	-	-	-	-	0.00%	0.00%	
<b>Total Assist. Sup't for Instruc. Office</b>	<b>323,693</b>	<b>341,217</b>	<b>340,907</b>	<b>320,326</b>	<b>(20,891)</b>	<b>(6.12%)</b>	<b>(6.04%)</b>	
<b>Supervision</b>								
<b>Salaries</b>								
Salaries - Edgewood	288,744	465,805	465,382	471,778	5,973	1.28%	1.37%	
Salaries - Fox Meadow	321,150	491,316	496,026	505,885	14,569	2.97%	1.99%	
Salaries - Greenacres	262,815	447,574	450,100	463,732	16,158	3.61%	3.03%	
Salaries - Heathcote	281,044	461,954	460,082	466,158	4,204	0.91%	1.32%	
Salaries - Quaker Ridge	321,246	503,917	471,898	504,822	905	0.18%	6.98%	
Salaries - Middle School	826,596	807,630	796,956	807,996	366	0.05%	1.39%	
Salaries - High School	1,233,954	1,278,261	1,245,715	1,265,177	(13,084)	(1.02%)	1.56%	
Salaries - Districtwide	147,701	151,067	157,442	161,378	10,311	100.00%	2.50%	
<b>Total Salaries</b>	<b>3,683,249</b>	<b>4,607,524</b>	<b>4,543,601</b>	<b>4,646,926</b>	<b>39,402</b>	<b>0.86%</b>	<b>2.27%</b>	
Equipment / Furniture	6,660	24,440	24,440	30,734	6,294	25.75%	25.75%	
Supplies / Materials	56,485	58,834	58,834	54,840	(3,994)	(6.79%)	(6.79%)	
Contractual and Other	60,165	98,531	98,531	96,231	(2,300)	(2.33%)	(2.33%)	
BOCES Services	-	-	-	-	-	0.00%	0.00%	
<b>Total Supervision - Principals' Offices</b>	<b>3,806,560</b>	<b>4,789,329</b>	<b>4,725,406</b>	<b>4,828,731</b>	<b>39,402</b>	<b>0.82%</b>	<b>2.19%</b>	

## II. INSTRUCTION (cont'd)

### Staff and Curricular Development

Ongoing professional development for teachers is an integral component of the educational program. Such development takes a number of different forms.

#### **Program Improvement** **\$451,000**

This budget funds projects for the implementation of the transition plan. Last year, 221 curriculum projects were funded, most of which were related to Literacy Instruction at the elementary level and department and interdisciplinary program improvements at the Middle School and High School.

#### **Arts and Aesthetic Education Initiative** **\$89,183**

The investment in arts and aesthetic education addresses the District's strategic goals. Included in this budget are funds for: (1) Lincoln Center programs for all seven schools; (2) relationships with external art institutions; (3) visiting artists and associated programs.

#### **Interdependence Institute** **\$64,549**

The Interdependence Institute fosters the development of intercultural skills that teachers and students need to deepen global understanding and broaden their international perspectives. Through partnerships and exchanges, students and faculty develop the skills needed to successfully navigate the complexities of an increasingly interdependent world. Programs such as PIER at Yale University, and the East-West Center create opportunities for developing direct personal relationships and for digital communication to enhance global interaction for students and faculty.

#### **Scarsdale Teachers Institute** **\$294,585**

The Scarsdale Teachers Institute (STI) provides continuing education to Scarsdale faculty. STI is funded by the District and teacher tuition. The District funds the administrative salary of the STI Director and provides an allocation for support of the STI program. The funding level for STI is contractually negotiated with the Scarsdale Teachers Association.

#### **Center for Innovation** **\$50,000**

The purpose for the Center for Innovation is to re-imagine teaching and learning, develop new models of instruction, explore the role of technology in transforming instruction, and to foster widespread change, beyond a single classroom or teacher. The allocation will fund teacher project proposals, consultants, speakers for faculty and community, conferences, and site visit expenses.

#### **Professional Development** **\$353,481**

##### ***Teacher Grants \$139,000***

This section funds competitive project grants. Each year, approximately 100 teachers receive funds for conference attendance, school year research, or workshops. Individual awards are limited to \$1,000 per year. The total funding is negotiated in the contract with the Scarsdale Teachers Association.

##### ***Enhancing Instruction (Academic Subjects) \$213,000***

The budget supports the professional development of elementary grade teachers. This allocation will fund professional developers/consultants who are working with classroom teachers at all five schools on strategies for implementing the District's balanced literacy and math programs in a more consistent and coherent manner.

#### **Sustainability Initiative** **\$65,000**

The budget includes funding for sustainability projects in all schools and the school gardens program that includes in-class instruction and organic garden work.

#### **Curriculum Research and Assessment** **\$63,850**

One of the District's strategic goals is to use data to improve instruction. This budget includes \$18,750 to bring in committees of college professors who work with teachers to develop, validate and assess High School curricular offerings. This budget also provides \$31,850 to assess the District's strategic initiatives..



INSTRUCTION (Continued)	2016-17 Actual Expended	2017-18 Adopted Budget	2017-18 Estimate Expended	2018-19 Proposed Budget	Budget to	%	%
					Budget \$ Increase (Decrease)	Inc. / (Dec) Budget to Budget	Budget to Est. Exp.
PROGRAM IMPROVEMENT							
Staff Development							
Program Improvement	408,516	440,000	440,000	451,000	11,000	2.50%	2.50%
Arts & Education Initiative	64,172	89,183	89,183	89,183	-	0.00%	0.00%
Interdependence Institute	48,416	26,936	42,549	64,549	37,613	139.64%	51.71%
Teachers' Institute	273,787	281,072	285,400	294,585	13,513	4.81%	3.22%
Center for Innovation	44,756	50,000	50,000	50,000	-	0.00%	0.00%
Professional Development	285,731	348,445	348,445	353,481	5,036	1.45%	1.45%
Sustainability Initiative	53,374	65,000	65,000	65,000	-	0.00%	0.00%
Curriculum Research & Assessment	16,012	63,850	63,850	63,850	-	0.00%	0.00%
Total Staff Development	<u>1,194,763</u>	<u>1,364,486</u>	<u>1,384,427</u>	<u>1,431,648</u>	<u>67,162</u>	<u>4.92%</u>	<u>3.41%</u>
 TOTAL ADMIN. & IMPROVEMENT	 <u>5,325,015</u>	 <u>6,495,032</u>	 <u>6,450,740</u>	 <u>6,580,705</u>	 <u>85,673</u>	 <u>1.32%</u>	 <u>2.01%</u>

## **II. INSTRUCTION (Continued)**

### **Teaching – Day School Program**

**This section of the budget funds salaries and other instructional costs for regular education teaching staff.**

The four-year agreement between the Scarsdale Teachers Association and the Board of Education provides for salary increases through the 2019-20 school year.

The District has made a long-term effort to recruit and retain highly educated and effective teachers by providing salaries that have historically been among the most favorable in the metropolitan area. This plan has enabled the recruitment of veteran faculty from public and independent schools across the country. It has been particularly important in view of the challenges of attracting professionals to a community that is widely known for its demanding expectations for instruction, and the area's high cost of living.

The structure of Scarsdale's salary schedule is typical for districts in Westchester County.

At the Elementary Schools, enrollment projections show a need for one additional classroom teacher. An additional 1.0 FTE is budgeted to accommodate projected enrollment fluctuations, resulting in net 2.0 contingency for section breaks.

At the High School, a 0.4 position is budgeted as a contingency for anticipated STEAM and other specialized coursework enrollments.

**Appendix B** reflects additions and subtractions to staff.

Non-salary instructional costs are allocated to each building on a per-pupil basis. Principals assign these funds to specific departments based on need. Three years ago, as part of the 2015-16 budget, funding was increased by 5% to address the rising cost of textbooks and supplies. Prior to 2015-16 these allocations had been reduced by 17% compared to the 2009-10 level. Additionally, in 2017-18 the District increased the per-pupil allocations by another 1.25%, however for 2018-19 these amounts were held flat. Currently the per-pupil allocation is \$260 at the High School, \$235 at the Middle School, and \$168 at the elementary schools.

The STA/BOE negotiated agreement reflects the extracurricular activity stipends. **See Appendix G, pp. 1-2 for a detailed listing.**

INSTRUCTION (Continued)	2016-17 Actual Expended	2017-18 Adopted Budget	2017-18 Estimate Expended	2018-19 Proposed Budget	Budget to \$ Increase (Decrease)	Budget to	%	%
						Inc. / (Dec)	Budget to	Budget to
							Budget	Est. Exp.
<b>Day School Program</b>								
<b>Salaries</b>								
Salaries - Edgewood	4,311,357	4,423,910	4,403,685	4,544,446	120,536	2.72%	3.20%	
Salaries - Fox Meadow	4,780,941	4,978,756	5,028,785	5,157,069	178,313	3.58%	2.55%	
Salaries - Greenacres	4,011,736	4,041,424	3,827,785	3,867,502	(173,922)	(4.30%)	1.04%	
Salaries - Heathcote	3,991,194	3,976,129	3,957,773	4,068,330	92,201	2.32%	2.79%	
Salaries - Quaker Ridge	4,844,231	4,967,877	4,872,487	4,970,146	2,269	0.05%	2.00%	
<b>Sub-Total Salaries Elem. Schools</b>	<b>21,939,460</b>	<b>22,388,095</b>	<b>22,090,515</b>	<b>22,607,493</b>	<b>219,398</b>	<b>0.98%</b>	<b>2.34%</b>	
Salaries - Middle School	11,981,050	12,309,356	11,983,414	12,391,165	81,809	0.66%	3.40%	
Salaries - High School	17,436,511	18,145,536	17,613,865	18,251,748	106,212	0.59%	3.62%	
Salaries - Districtwide	1,952,248	1,602,834	2,378,961	1,987,359	384,526	23.99%	(16.46%)	
<b>Total Salaries</b>	<b>53,309,269</b>	<b>54,445,821</b>	<b>54,066,755</b>	<b>55,237,765</b>	<b>791,944</b>	<b>1.45%</b>	<b>2.17%</b>	
 <b>Equipment / Furniture</b>	229,656	339,271	339,271	266,452	(72,819)	(21.46%)	(21.46%)	
<b>Supplies / Materials</b>	1,143,803	1,318,498	1,318,498	1,341,894	23,396	1.77%	1.77%	
<b>Contractual and Other</b>	549,105	547,402	548,864	588,628	41,226	7.53%	7.24%	
<b>BOCES Services</b>	109,171	131,203	131,203	132,589	1,386	1.06%	1.06%	
 <b>Total Day School Program</b>	<b>55,341,005</b>	<b>56,782,195</b>	<b>56,404,591</b>	<b>57,567,328</b>	<b>785,133</b>	<b>1.38%</b>	<b>2.06%</b>	

## **II. INSTRUCTION (Continued)**

### **Special Education Budget**

This section of the budget funds instruction for pupils with special educational needs. State and federal laws regulate much of the special education program for all eligible children from 3 to 21 years of age. Scarsdale has created a comprehensive system of services aimed at complying with the mandates of the applicable laws. To the maximum extent appropriate, students participate in the general education curriculum, but they may also receive added support in general education classrooms, part-time special class settings (Learning Resource Centers), full-time special class, or co-taught settings. The District will continue to contract for services from neighboring districts, BOCES, and private day and residential facilities when these are appropriate for the child.

This year's budget allocation maintains all current special education services and maintains the ability to respect all of the appropriate class size guidelines dictated by District practice and State regulations. The allocation also includes an anticipated need for an additional Kindergarten Co-taught section in 2018-19 and the additional related services cost commensurate with that class. Otherwise, there are no new programs or initiatives advanced through this budget. The budget accounts for all salary adjustments agreed to in the teachers' contract.

In addition to providing academic instruction, the District addresses students' physical health, language, and emotional needs by offering additional related services, including counseling, nursing, occupational therapy, physical therapy, and other supplemental support. In some cases, the District is required to provide instruction to students who are hospital-bound or restricted to their homes because of medical, physical or emotional conditions. All of these services are included in the 2018-19 allocation.

INSTRUCTION (Continued)	2016-17 Actual Expended	2017-18 Adopted Budget	2017-18 Estimate Expended	2018-19 Proposed Budget	Budget to \$ Increase (Decrease)	% Inc. / (Dec)	%
						Budget to Budget	Budget to Est. Exp.
<b>Special Education</b>							
Salaries - All Schools	7,669,848	8,150,109	8,248,795	8,651,183	501,074	6.15%	4.88%
Other Costs	58,041	88,472	65,686	93,031	4,559	5.15%	41.63%
BOCES Services	2,152,355	1,753,644	2,314,834	2,267,477	513,833	29.30%	(2.05%)
Contractual School Services	2,609,262	2,505,686	2,162,923	2,184,565	(321,121)	(12.82%)	1.00%
<b>Total Special Education</b>	<b>12,489,505</b>	<b>12,497,911</b>	<b>12,792,238</b>	<b>13,196,256</b>	<b>698,345</b>	<b>5.59%</b>	<b>3.16%</b>

## **II. INSTRUCTION (Continued)**

### **Instructional Support**

#### *Audiovisual and Technical Support Services*

The Technical Services team is part of the Information Technology department. The team manages the District's network infrastructure, servers, phone system, and computer hardware. The team also helps to prepare teaching materials, repairs audiovisual equipment and computers, delivers and configures equipment, and provides technical services to the schools' instructional technology, library, and Web-hosted programs. The team is responsible for maintaining the District's servers and Internet services. It also provides other support related to computer and network security.

The Technical Services team is responsible for specifying, purchasing, and installing District A/V and computer hardware, as well as for maintaining District A/V and computer inventory. It is also responsible for sound and stage lighting systems, District-wide, and manages the installation and maintenance of mounted classroom display technology. In addition, the team hosts and provides programming for the District's public access cable channel 77, and Verizon FIOS channel 27. Programs include televised Board of Education reports and other school-related programming. A schedule of current programming can be found on the District Website.

This budget includes an increase of \$50,000 to cover the installation cost of new classroom display technology.

#### *Instructional Computers*

Hardware and software funds support the goals of the District's technology plan. This budget includes salaries for the Director of Instructional Technology and Innovation, network specialists, and hardware technicians. It also provides approximately \$219,000 for all K-12 instructional software and online services, of which approximately \$75,000 is "reimbursed" by state software aid. The budget also provides for District Internet access and government-mandated Internet filtering services, as well as school library technology and support for subscription databases

The lease-purchase program for the long-range technology plan is funded through debt service, but is discussed here. Funds for the next phase of the plan will be \$1,550,000 as specified in the District's Technology Plan. This budget will continue the elementary 1:1 program in grades 3-5 and provide additional technology to the K-2 program, as well as replace obsolete equipment. Funds will also be used to initiate the Middle School 1:1 program in grade 6, and replace obsolete instructional technology at the Middle School and High School, including the replacement of computers in the High School Digital Art Lab. The budget will also provide funds for replacing outdated peripherals and upgrades to classroom display technology.

					Budget to	%	%
	2016-17	2017-18	2017-18	2018-19	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
INSTRUCTIONAL SUPPORT	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
<b>Audiovisual Services</b>							
Salaries	394,300	393,297	402,961	410,990	17,693	4.50%	1.99%
Equipment / Furniture	7,391	21,000	21,000	16,000	(5,000)	(23.81%)	(23.81%)
Supplies / Materials	20,977	20,750	20,750	20,750	-	0.00%	0.00%
Contractual and Other	80,213	85,500	85,500	141,500	56,000	65.50%	65.50%
BOCES Services	-	-	-	-	-	#DIV/0!	0.00%
<b>Total Audiovisual Services</b>	<b>502,881</b>	<b>520,547</b>	<b>530,211</b>	<b>589,240</b>	<b>68,693</b>	<b>13.20%</b>	<b>11.13%</b>
<b>Instructional Computers</b>							
Salaries	725,128	729,348	750,651	770,712	41,364	5.67%	2.67%
Consulting Fees	-	2,000	2,000	2,000	-	0.00%	0.00%
Instructional Computer Software	142,400	193,240	193,240	218,045	24,805	12.84%	12.84%
Other Expenses	273,841	272,334	272,334	297,538	25,204	9.25%	9.25%
BOCES Services	4,000	5,000	5,000	5,000	-	0.00%	0.00%
<b>Total Instructional Computers</b>	<b>1,145,369</b>	<b>1,201,922</b>	<b>1,223,225</b>	<b>1,293,295</b>	<b>91,373</b>	<b>7.60%</b>	<b>5.73%</b>
<b>TOTAL INSTRUCTIONAL SUPPORT</b>	<b>1,648,250</b>	<b>1,722,469</b>	<b>1,753,436</b>	<b>1,882,535</b>	<b>160,066</b>	<b>9.29%</b>	<b>7.36%</b>

## II. INSTRUCTION (Continued)

### **Pupil Personnel Services**

#### ***Guidance***

This budget provides for the salaries, equipment, supplies, and other items necessary to provide guidance services at the Middle School and High School.

#### ***Contractual Services***

Included in the Guidance budget under contractual services are the fees for social workers at the Middle and High Schools provided by the Scarsdale Edgemont Family Counseling Service.

#### ***Psychological Services***

This budget provides for the salaries, equipment, supplies and other items necessary to provide psychological services to seven schools.

#### ***Health Services***

This budget provides for the salaries, equipment, supplies and other items necessary to provide health services to all schools, including two private schools within the District. It also provides for mandated reimbursements to other school districts for health services provided to Scarsdale students attending private, parochial or special education schools within those districts.

#### ***Interscholastic Athletics***

This budget provides for the supervision, coaching stipends, equipment, supplies, and officiating fees for the interscholastic athletic program. The budget shows increases for the purchase of athletic equipment and supplies to support the expanding participation in these activities at both the High School and the Middle School. **See Appendix G – pp. 3-5 for detailed coaching summary.**



	<b>2016-17 Actual Expended</b>	<b>2017-18 Adopted Budget</b>	<b>2017-18 Estimate Expended</b>	<b>2018-19 Proposed Budget</b>	<b>Budget to Budget \$ Increase (Decrease)</b>	<b>% Inc. / (Dec) Budget to Budget</b>	<b>% Budget to Est. Exp.</b>
<b>PUPIL PERSONNEL SERVICES</b>							
<b>Guidance</b>							
Salaries	2,461,135	2,522,293	2,447,948	2,487,552	(34,741)	(1.38%)	1.62%
Equipment / Furniture	-	-	-	-	-	0.00%	0.00%
Supplies / Materials	2,329	3,031	3,031	3,031	-	0.00%	0.00%
Contractual and Other	254,022	260,072	271,378	280,152	20,080	7.72%	3.23%
BOCES Services	-	-	-	-	-	0.00%	0.00%
<b>Total Guidance</b>	<b>2,717,487</b>	<b>2,785,396</b>	<b>2,722,357</b>	<b>2,770,735</b>	<b>(14,661)</b>	<b>(0.53%)</b>	<b>1.78%</b>
<b>Psychological Services</b>							
Salaries	1,459,231	1,502,735	1,490,576	1,507,886	5,151	0.34%	1.16%
Equipment / Furniture	80	600	600	500	(100)	(16.67%)	(16.67%)
Supplies / Materials	14,154	12,600	12,600	12,700	100	0.79%	0.79%
Contractual and Other	-	1,500	1,500	1,500	-	0.00%	0.00%
BOCES Services	-	-	-	-	-	0.00%	0.00%
<b>Total Psychological Services</b>	<b>1,473,466</b>	<b>1,517,435</b>	<b>1,505,276</b>	<b>1,522,586</b>	<b>5,151</b>	<b>0.34%</b>	<b>1.15%</b>
<b>Health Services</b>							
Salaries	964,744	1,031,607	1,024,275	1,057,365	25,758	2.50%	3.23%
Equipment / Furniture	-	1,500	1,500	500	(1,000)	(66.67%)	(66.67%)
Supplies / Materials	20,943	30,141	30,141	31,500	1,359	4.51%	4.51%
Contractual and Other	221,891	204,049	204,049	207,765	3,716	1.82%	1.82%
BOCES Services	-	-	-	-	-	0.00%	0.00%
<b>Total Health Services</b>	<b>1,207,578</b>	<b>1,267,297</b>	<b>1,259,965</b>	<b>1,297,130</b>	<b>29,833</b>	<b>2.35%</b>	<b>2.95%</b>
<b>Interscholastic Athletics</b>							
Salaries	1,169,356	1,236,106	1,225,177	1,239,291	3,185	0.26%	1.15%
Equipment / Furniture	41,489	25,000	25,000	17,000	(8,000)	(32.00%)	(32.00%)
Supplies / Materials	79,743	65,729	75,729	79,000	13,271	20.19%	4.32%
Contractual and Other	270,383	276,550	271,550	276,000	(550)	(0.20%)	1.64%
BOCES Services	120,312	124,450	124,450	128,184	3,734	3.00%	3.00%
<b>Total Interscholastic Athletics</b>	<b>1,681,282</b>	<b>1,727,835</b>	<b>1,721,906</b>	<b>1,739,475</b>	<b>11,640</b>	<b>0.67%</b>	<b>1.02%</b>
<b>TOTAL PUPIL PERSONNEL SVCS.</b>	<b>7,079,812</b>	<b>7,297,963</b>	<b>7,209,504</b>	<b>7,329,926</b>	<b>31,964</b>	<b>0.44%</b>	<b>1.67%</b>

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	<b>2016-17 Actual Expended</b>	<b>2017-18 Adopted Budget</b>	<b>2017-18 Estimate Expended</b>	<b>2018-19 Proposed Budget</b>	<b>Budget to Budget \$ Increase (Decrease)</b>	<b>% Inc. / (Dec) Budget to</b>	<b>% Budget to Est. Exp.</b>
<b>III TOTAL PUPIL TRANSPORTATION</b>	3,904,636	4,123,805	4,085,917	4,190,581	66,776	1.62%	2.56%
Encumbrances - Year End	1,393	-	-	-	-		
<b>GRAND TOTAL PUPIL TRANS.</b>	<b>3,906,029</b>	<b>4,123,805</b>	<b>4,085,917</b>	<b>4,190,581</b>	<b>66,776</b>	<b>1.62%</b>	<b>2.56%</b>

### III. PUPIL TRANSPORTATION

**The Pupil Transportation section of the budget provides for student transportation to and from school, maintenance of the District's fleet, and acquisition of new vehicles as needed. The fleet annually travels over 640,000 miles.**

The District provides transportation to eligible students under three broad categories:

- All Scarsdale students residing 1.5 miles or more from the District school they attend are eligible for transportation. The District provides transportation for approximately 1,850 students for regular education programs in the District, or almost 40% of District students. This percentage remains consistent over time.
- By law, the District must transport students living 1.5 miles or more from private/parochial schools located within a 15-mile radius of their Scarsdale address. Special education students attending District-approved programs inside and outside Scarsdale are eligible for transportation without regard to distance. The District transports 261 students to 56 private, parochial and special education programs both in and out of Scarsdale. Local parochial school students are transported to special education services in District buildings. Special education students now require eight bus monitors to provide supervision. The department works with the Special Education Director to determine this staffing.
- The District transports students to athletic and other extracurricular events and on school-related field trips where possible.

The need for drivers after school for sports and activities has continued to grow. The District tries to address this need economically by hiring five part-time drivers for the after-school period.

Fuel costs have slightly increased over recent years. The 2017-18 budget assumed a cost per gallon of \$2.50; the most recent billing from the Village of Scarsdale reflected a price of \$2.15 per gallon for diesel, and \$1.90 per gallon for unleaded gasoline. The 2018-19 gasoline budget will remain at \$2.50 per gallon to accommodate unforeseen fluctuations.

The District's fleet is aging, and its average age exceeds nine years. A long-range vehicle replacement program is supported by a rigorous evaluation process. No large buses were purchased in 2007-08 and 2011-12 and one each was purchased in 2008-09, 2009-10, 2010-11, and 2013-14. Two large buses were funded in 2014-15 and one large bus, three mini-buses, one wheelchair van, and two small vehicles were funded in 2015-16. In 2016-17 two large buses and two mini-buses were purchased. In the 2017-18 one large bus, three mini-buses, and three small vehicles were purchased. In the 2018-19 budget two large buses, and one handicapped accessible bus are requested. Budget: \$293,000. The District needs to make similar additions to the fleet each year in order to keep up with appropriate vehicle replacement. If the District does not replace buses as scheduled, it may need to enter into a new lease-finance arrangement in coming years. The equipment line also includes an allowance for replacing radio equipment. **See Appendix H for detailed vehicle information.**

Contracted Services is the second largest component of this budget, but is anticipated to decrease next year as budgets are better aligned with actual expenses. This portion includes maintenance/repair of the District's fleet, and transportation not provided by District vehicles. Maintenance costs continue to be monitored, focusing on timely maintenance and repair of vehicles which is critical to the safety of students and drivers. Since 1991, the District has shared the cost of the Village maintenance garage and contracted with the Village for inspections, maintenance, and needed repairs. The rental cost for this space is \$126,305, which includes include leased space to accommodate the buses. This cost-effective relationship has improved the efficiency and effectiveness of our maintenance program, as evident from outstanding report cards (the equivalent of an "A") from the state's Dept. of Transportation.

	2016-17	2017-18	2017-18	2018-19	Budget to	%	%
	Actual	Adopted	Estimate	Proposed	Budget	Inc. / (Dec)	
	Expended	Budget	Expended	Budget	\$ Increase (Decrease)	Budget to Budget	Budget to Est. Exp.
<b>DISTRICT OPERATED VEHICLES</b>							
Salaries	2,443,205	2,323,736	2,351,009	2,409,827	86,092	3.70%	2.50%
Equipment / Furniture	305,095	353,000	341,559	296,000	(57,000)	(16.15%)	(13.34%)
Supplies / Materials	142,775	250,450	206,730	250,450	-	0.00%	21.15%
Contractual and Other	52,241	64,045	64,045	68,225	4,180	6.53%	6.53%
BOCES Services	-	-	-	-	-	0.00%	0.00%
<b>Total District Operated Vehicles</b>	<b>2,943,316</b>	<b>2,991,231</b>	<b>2,963,343</b>	<b>3,024,502</b>	<b>33,272</b>	<b>1.11%</b>	<b>2.06%</b>
<b>CONTRACTUAL SERVICES</b>							
Garage Equipment	-	-	-	-	-	0.00%	0.00%
Vehicle Maint. & Repair	921,132	976,769	966,769	1,010,274	33,505	3.43%	4.50%
Lease - Maintenance Facility	(2,007)	126,305	126,305	126,305	-	0.00%	0.00%
Contractual and Other	10,849	14,500	14,500	14,500	(0)	(0.00%)	0.00%
Athletics & Extracurricular	22,825	15,000	15,000	15,000	-	0.00%	0.00%
BOCES Services	8,520	-	-	-	-	#DIV/0!	#DIV/0!
<b>Total Contractual Services</b>	<b>961,319</b>	<b>1,132,574</b>	<b>1,122,574</b>	<b>1,166,079</b>	<b>33,505</b>	<b>2.96%</b>	<b>3.88%</b>
<b>TOTAL TRANSPORTATION</b>	<b>3,904,636</b>	<b>4,123,805</b>	<b>4,085,917</b>	<b>4,190,581</b>	<b>66,776</b>	<b>1.62%</b>	<b>2.56%</b>

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	<b>2016-17 Actual Expended</b>	<b>2017-18 Adopted Budget</b>	<b>2017-18 Estimate Expended</b>	<b>2018-19 Proposed Budget</b>	<b>Budget to Budget \$ Increase (Decrease)</b>	<b>% Inc. / (Dec) Budget to</b>	<b>% Budget to Est. Exp.</b>
<b>IV TOTAL COMMUNITY SVCS.</b>	395,766	341,123	346,137	353,316	12,193	3.57%	2.07%
Encumbrances - Year End	-	-	-	-	-		
<b>GRAND TOTAL COMMUNITY SVCS.</b>	<b>395,766</b>	<b>341,123</b>	<b>346,137</b>	<b>353,316</b>	<b>12,193</b>	<b>3.57%</b>	<b>2.07%</b>

## IV. COMMUNITY SERVICES

### Civic Activities and Census

**This budget provides custodial supervision for community activities in the schools and District census information. The costs in the first three categories below are for custodial overtime.**

***Recreation Department*** This is custodial overtime related to use of school buildings by the Village's Recreation Department. By longstanding arrangement with the Village, the District is not reimbursed for these costs unless the activities take place on Sundays. We continue to work with the Recreation Department to limit and condense facility usage, particularly during vacation periods, to yield savings in custodial overtime and energy consumption.

***Community Groups*** This is custodial overtime related to use of school buildings by community groups other than the Recreation Department or by PTAs when they are using buildings for fundraising purposes. The District is reimbursed for this overtime by the groups using the buildings.

***School Functions*** This is overtime related to use of buildings for school-related activities that take place after normal hours. There is no reimbursement.

***Teen Center*** The funding for the Scarsdale Teen Center has not been included in the budget since 2016-17.

***Census*** This line provides for continuation of the District's census information function. It provides for a full-time clerical position that reports to the Superintendent, as well as for purchased demographic services.



	<b>2016-17 Actual Expended</b>	<b>2017-18 Adopted Budget</b>	<b>2017-18 Estimate Expended</b>	<b>2018-19 Proposed Budget</b>	<b>Budget to Budget \$ Increase (Decrease)</b>	<b>% Inc. / (Dec) Budget to Budget</b>	<b>% Budget to Est. Exp.</b>
<b>CIVIC ACTIVITIES</b>							
Recreation Department	47,811	<b>41,008</b>	49,000	<b>50,225</b>	<b>9,217</b>	<b>22.47%</b>	<b>2.50%</b>
Community Groups	33,566	<b>47,937</b>	42,000	<b>43,050</b>	<b>(4,887)</b>	<b>(10.19%)</b>	<b>2.50%</b>
School Functions	152,865	<b>150,347</b>	154,000	<b>157,850</b>	<b>7,503</b>	<b>4.99%</b>	<b>2.50%</b>
Teen Center	65,000	-	-	-	-	#DIV/0!	#DIV/0!
<b>Total Civic Activities</b>	<b>299,242</b>	<b>239,293</b>	<b>245,000</b>	<b>251,125</b>	<b>11,832</b>	<b>4.94%</b>	<b>2.50%</b>
<b>CENSUS</b>	96,524	<b>101,830</b>	101,137	<b>102,191</b>	<b>361</b>	<b>0.35%</b>	<b>1.04%</b>
<b>TOTAL COMMUNITY SVC.</b>	<b>395,766</b>	<b>341,123</b>	<b>346,137</b>	<b>353,316</b>	<b>12,193</b>	<b>3.57%</b>	<b>2.07%</b>

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	<b>2016-17 Actual Expended</b>	<b>2017-18 Adopted Budget</b>	<b>2017-18 Estimate Expended</b>	<b>2018-19 Proposed Budget</b>	<b>Budget to Budget \$ Increase (Decrease)</b>	<b>% Inc. / (Dec) Budget to</b>	<b>% (Dec) Budget to Est. Exp.</b>
<b>V UNDISTRIBUTED</b>							
Employee Benefits	33,580,069	<b>35,267,956</b>	35,516,254	<b>36,851,470</b>	<b>1,583,514</b>	<b>4.49%</b>	<b>3.76%</b>
Debt Service - Lease Purchases	2,209,773	<b>2,308,324</b>	2,307,751	<b>2,352,766</b>	<b>44,442</b>	<b>1.93%</b>	<b>1.95%</b>
Debt Service - Bonds	7,611,950	<b>7,668,800</b>	7,685,267	<b>7,669,300</b>	<b>500</b>	<b>0.01%</b>	<b>(0.21%)</b>
<b>TOTAL UNDISTRIBUTED</b>	<b>43,401,792</b>	<b>45,245,080</b>	<b>45,509,272</b>	<b>46,873,536</b>	<b>1,628,456</b>	<b>3.60%</b>	<b>3.00%</b>
<b>Encumbrances - Year End</b>	34,314	-	-	-	-		
<b>GRAND TOTAL UNDISTRIBUTED</b>	<b>43,436,106</b>	<b>45,245,080</b>	<b>45,509,272</b>	<b>46,873,536</b>	<b>1,628,456</b>	<b>3.60%</b>	<b>3.00%</b>

## **V. UNDISTRIBUTED COSTS**

### **Employee Benefits**

#### *Teachers Retirement System/Employee Retirement System Assessments*

These are mandatory contributions to the NYS Retirement Systems. 2018-19 contribution rates for the Teachers' Retirement System (TRS) will increase compared to the 2017-18 rate whereas the rate for the Employees' Retirement System (ERS) will fall slightly. For the ERS, the required weighted average contribution for 2017-18 was 14.95% of salary; for 2018-19, that will decrease to an estimated 14.78% or 1.14% less. The TRS contribution for 2017-18 was 9.80% of salary; for 2018-19, that rate will increase to 10.63%, an 8.5% increase.

#### *Social Security/Medicare*

This represents the District's share of the FICA tax. For 2018 the maximum wage base is \$128,700. Because the District's fiscal year covers two calendar years, we must estimate the maximum wage for 2019. This budget assumes an increase in the 2019 maximum wage base based on recent trends. Coupled with contractual salary increases, this will result in a 3.29% budget-to-estimated actual increase in FICA expense.

#### *Health Insurance*

The budget for the self-insured health plan is increasing 3.22% on a budget to budget basis and decreasing 0.27% when compared to this year's estimated actual result. This number reflects the fifth year of a premium contribution to health care by members of the Scarsdale Teachers' Association as well as contributions from all other bargaining units. The District relies on stop-loss insurance to reduce its risk from excessive claims volatility.

#### *Dental Insurance and Other Union Welfare Funds*

The Scarsdale Teachers Association, regardless of the union affiliation of the employee, manages dental insurance and other items included in the District's benefit package. The District pays the STA a contractually stipulated amount, times the number of covered employees. The 2018-19 contribution of \$1,956 per full-time employee is up \$20 after being unchanged for the three year period 2015-16 to 2017-18.

#### *Life Insurance*

The District pays for term life insurance for nearly all District employees. The cost is expected to increase 3.5% after a slight decrease in the current year projected costs compared to the 2016-17 actual costs.

#### *Unemployment Insurance*

While the District does not pay unemployment insurance premiums, it is required to reimburse the state on a dollar-for-dollar basis for any employees determined to be eligible for District coverage. This line has been lowered 42% after a number of years where expenditures have trended under budget.

#### *Workers' Compensation*

This mandated coverage is estimated to increase by 5.71% compared to the current year actual and budget. These increases are based on the District's recent experience in our workers' compensation consortium as well as a current year increase in earnings on the consortium investments.

#### *Other Benefits*

This category primarily includes the contractually negotiated reimbursement to District retirees for Medicare premiums. These reimbursements have not increased as much as was originally budgeted in 2016-17 or 2017-18 due to a successfully negotiated reduction in benefits. The 2018-19 budget is increasing 2.16% compared with the prior year budget. This item also includes the Employee Assistance Program, disability insurance, and 403(b) administrator's fees.

<b>UNDISTRIBUTED EXPENSES</b>	<b>2016-17 Actual Expended</b>	<b>2017-18 Adopted Budget</b>	<b>2017-18 Estimate Expended</b>	<b>2018-19 Proposed Budget</b>	<b>Budget to Budget \$ Increase (Decrease)</b>	<b>% Inc. / (Dec) Budget to</b>	<b>% Budget to Est. Exp.</b>
<b>EMPLOYEE BENEFITS</b>							
Teachers' Retirement	7,536,810	<b>6,500,000</b>	6,466,769	<b>7,181,445</b>	<b>681,445</b>	<b>10.48%</b>	<b>11.05%</b>
Employees' Retirement	2,354,449	<b>2,362,782</b>	2,186,281	<b>2,468,356</b>	<b>105,574</b>	<b>4.47%</b>	<b>12.90%</b>
Social Security / Medicare	5,665,876	<b>6,056,337</b>	6,056,337	<b>6,255,731</b>	<b>199,395</b>	<b>3.29%</b>	<b>3.29%</b>
Health Insurance	14,978,385	<b>17,120,845</b>	17,720,845	<b>17,672,700</b>	<b>551,855</b>	<b>3.22%</b>	<b>(0.27%)</b>
Dental Insurance	1,179,024	<b>1,198,384</b>	1,198,384	<b>1,216,632</b>	<b>18,248</b>	<b>1.52%</b>	<b>1.52%</b>
Life Insurance	201,615	<b>211,680</b>	201,060	<b>208,097</b>	<b>(3,583)</b>	<b>(1.69%)</b>	<b>3.50%</b>
Unemployment Insurance	35,221	<b>66,586</b>	38,586	<b>38,586</b>	<b>(28,000)</b>	<b>(42.05%)</b>	<b>0.00%</b>
Workers' Compensation	580,988	<b>583,956</b>	583,956	<b>617,293</b>	<b>33,337</b>	<b>5.71%</b>	<b>5.71%</b>
Other Benefits	1,047,700	<b>1,167,386</b>	1,064,036	<b>1,192,629</b>	<b>25,243</b>	<b>2.16%</b>	<b>12.09%</b>
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>33,580,069</b>	<b>35,267,956</b>	<b>35,516,254</b>	<b>36,851,470</b>	<b>1,583,514</b>	<b>4.49%</b>	<b>3.76%</b>

## V. UNDISTRIBUTED COSTS (Continued)

### Debt Service

This portion of the budget includes funds for the payment of principal and interest on the District's outstanding bond issues and installment purchase arrangements.

**In October 2010**, the District refinanced the outstanding balances of the June 2002 debt, saving \$2,7000,000 over a nine-year period or an average of \$300,000 per year. These obligations will be fully paid off during 2018-19.

**In September 2011**, the lease financing for the Energy Performance Contract was also refinanced, saving \$958,000 over a twelve and a half year period or an average of \$77,000 per year.

**In June 2012**, the District refinanced the outstanding balances of the February 2004 debt, saving \$1,000,000 over a seven-year period or an average of \$147,000 per year. These obligations will be fully paid off during 2018-19.

**In May 2014**, the District authorized refinancing the outstanding balances of the August 2006 debt saving \$970,000 over a thirteen-year period or an average of \$74,500 per year.

**In December 2014**, District voters approved a bond issuance of \$18,120,000 for repairs and renovations to the District's buildings. **In June 2015**, the District issued a one-year Bond Anticipation Note (BAN) in the amount of \$1,675,000 to fund the initial stages of this work. **In June 2016**, the District issued a one-year Bond Anticipation Note (BAN) in the amount of \$5,000,000 to fund the continuing initial stages of this work. \$1,645,000 of this BAN will be paid off permanently. **In April 2017**, the District issued the remaining portion (\$14,800,000) of the original \$18,120,000 project authorized in December 2014.

**Beginning in 2019**, the District will look to begin financing the \$65.9 million Capital Project approved by the voters on February 8, 2018. This project will have no impact on the 2018-19 Budget.

This category also includes installment purchase payments for the District's long-range technology plan as noted on p. 42. Using a lease agreement, the District is planning to purchase \$1,550,000 in computer equipment as a continuation of its long-range replacement plan. This is a 3.3% increase compared to the prior year lease purchase of \$1,500,000. Future increases are likely to continue to implement this robust program.

**See Appendix J, page 4 and page 44 for more information.**

In 2015-16, the District entered into a five-year lease offered on New York State contract to pay for 20 copiers District-wide. A small portion of the copier lease (\$18,036) is paid for by the individual building level supplies budget of each school.

**See Appendix J, page 5**

<b>UNDISTRIBUTED EXPENSES (CONTINUED)</b>	<b>2016-17 Actual Expended</b>	<b>2017-18 Adopted Budget</b>	<b>2017-18 Estimate Expended</b>	<b>2018-19 Proposed Budget</b>	<b>Budget to Budget \$ Increase (Decrease)</b>	<b>%</b>	<b>%</b>
						<b>Inc. / (Dec)</b>	
						<b>Budget to Budget</b>	<b>Budget to Est. Exp.</b>
<b>DEBT SERVICE</b>							
<b>Lease Purchases</b>							
Lease Purchase - Computers	1,359,509	<b>1,458,059</b>	1,457,486	<b>1,502,501</b>	<b>44,442</b>	<b>3.05%</b>	<b>3.09%</b>
Lease Purchase - Energy Performance Contract	621,195	<b>621,195</b>	621,195	<b>621,195</b>	-	<b>0.00%</b>	<b>0.00%</b>
Lease Purchase - Copiers	229,070	<b>229,070</b>	229,070	<b>229,070</b>	-	<b>0.00%</b>	<b>0.00%</b>
Lease Purchase - Buses	-	-	-	-	-	<b>0.00%</b>	<b>0.00%</b>
<b>Total Lease Purchases</b>	<b>2,209,773</b>	<b>2,308,324</b>	<b>2,307,751</b>	<b>2,352,766</b>	<b>44,442</b>	<b>1.93%</b>	<b>1.95%</b>
<b>Bonds</b>							
Principal Payments	6,615,000	<b>6,485,000</b>	6,425,000	<b>6,750,000</b>	<b>265,000</b>	<b>4.09%</b>	<b>5.06%</b>
Interest Payments	996,950	<b>1,183,800</b>	1,260,267	<b>919,300</b>	<b>(264,500)</b>	<b>(22.34%)</b>	<b>(27.06%)</b>
<b>Total Bonds</b>	<b>7,611,950</b>	<b>7,668,800</b>	<b>7,685,267</b>	<b>7,669,300</b>	<b>500</b>	<b>0.01%</b>	<b>(0.21%)</b>
<b>TOTAL DEBT SERVICE</b>	<b>9,821,723</b>	<b>9,977,124</b>	<b>9,993,018</b>	<b>10,022,066</b>	<b>44,942</b>	<b>0.45%</b>	<b>0.29%</b>

## **Fund Balance and Budget Surplus**

Fund Balance is created when expenditures are less than revenues. The Board may retain some or all of the fund balance in several reserves designated by state law, or return a portion of it to taxpayers as a reduction to the tax levy in the form of Assigned Fund Balance.

Budget surpluses / deficits result from lower / higher than anticipated costs in budget categories, specifically health insurance claims, special education costs, and utility costs. Each of these budget categories is difficult to anticipate at the time the budget is prepared. Because of their unpredictable nature, it is also possible that these budget areas could produce deficits in any given year that would require funding from other expenditure lines. In the current year, teacher salaries and utility costs are projected under-budget whereas health insurance and tax certioraris are expected to be over budget.

Historically the District had included a planned surplus in its budget. In the 2015-16 Budget, the District eliminated the planned surplus (expenditure) entirely; it also virtually eliminated the use of prior year surplus as a revenue item at that time, reducing it to \$500,000. This rectified a long-standing structural issue within the District's budget. This approach also means that the District may not be able to fund emergency expenditures within a current year's budget. Therefore, a critical component of District planning is to replenish the District's reserve levels, which had decreased in recent budget years. However, as of year ending June 30, 2015, as planned, the District was able to increase the total fund balance to \$16.2 million. In 2015-16 the District was able to further strengthen its financial position by increasing the total fund balance to \$20.7 million as of June 30, 2016. The same was true for the 2016-17 budget which ended the year with a total fund balance of \$23.4 million as of June 30, 2017, including an increased level of prior year surplus in the amount of \$2.8 million.

As planned, in the current year expenditures will exceed revenues. The total fund balance as of June 30, 2018 is projected to be \$20.7 million, down 2.2% from the \$21.1 million estimated at this time last year.

However, we still feel well positioned with the Undesignated Fund Balance estimated to come in at \$5.6 million, just \$210 thousand less than the prior year, or 3.6% (close to the maximum 4.0% level under state law). It is expected that both the health insurance and tax certiorari reserves will shrink as they are both helping to fund current year expenditures.

In addition, the Assigned Fund Balance of \$2,125,000, a direct offset to the 2018-19 tax levy, includes a "one-time" \$1,025,000 subsidy to fund the budgeted portion of future tax certiorari claims. The goal is to decrease the Assigned Fund Balance back to the 2016-17 level of \$1,100,000 for the 2019-20 Budget.



## **Budget Surplus and Fund Balance (Continued)**

The District maintains the following reserve accounts:

***Tax Certiorari Reserve*** This reserve funds settlements arising out of property tax litigation. Tax certiorari lawsuits claiming over-assessment may be filed by a property owner for several years in a row, and the timing of settlements is highly uncertain. Settlements are traditionally negotiated by the Village of Scarsdale, representing both the Village and the District. Funds are reserved on a claim-by-claim basis. This reserve is projected to lower as of June 30, 2018 due primarily to the payment of some claims, however there is still a substantial backlog of current claims which will continue to result in those same taxpayers needing to file an additional claim year. Because of this, as noted on the previous page, the District is budgeting a \$1,025,000 subsidy within the 2018-19 Budget for future tax certiorari claims.

***Health Insurance Reserve*** The District uses a self-insured health plan, which is estimated to have saved taxpayers millions of dollars since inception, but which, by its nature, is volatile and unpredictable. This reserve, also known as a “rate stabilization reserve,” was recently authorized by the New York State legislature and signed into law by the governor. It is projected to be funded at \$4.45 million and would be used to fund deficits related to the health plan.

***Debt Service Reserve*** The debt service reserve is generated by interest earned on voter-authorized capital borrowing during the construction process as well as unspent capital project balances. Funds from this reserve can be appropriated by the Board (within the voter approved budget) as a revenue item within the general fund. These reserve balances are not being used as a funding source in the 2018-19 Budget.

***Retirement Contribution Reserve*** This reserve is available to fund contributions to the State Retirement System for non-certified staff. This reserve will remain unchanged from prior year, as retirement costs decreased in 2017-18; however, costs will increase slightly in 2018-19. Therefore, in 2018-19 the District has chosen to budget (as a revenue) the entire expenditure budget-to-budget increase of \$105,574. The impact of this would be budget neutral, meaning that although the expenditure budget has increased by \$105,574, it has not resulted in additional taxes as this \$105,574 budget increase is being paid for using these reserve funds.

***Undesignated/Unreserved Fund Balance*** This is a general-purpose reserve that can be used by the Board of Education for any lawful purpose. By law, it cannot exceed 4% of the following year’s budget. The projected 2017-18 Undesignated Fund Balance will decrease slightly from 3.81% as of June 30, 2017, to approximately 3.59% as of June 30, 2018.

***Designated for Next Year*** This is the amount of surplus shown as a revenue item (“Prior Year Surplus”) in the budget, offsetting tax levy by the same amount. The 2018-19 budget plan calls for using \$2,125,000 of the current year surplus as a revenue item.

### Fund Balance Projection for 2017/18 and 2018/19

Category	2017-18 Orig. Bud.	2017-18 Est. Actual	2017-18 Est. Surplus (Deficit)		2018-19 Prop. Bud.	2018-19 Est. Actual	2018-19 Est. Surplus (Deficit)
<b>Revenue:</b>							
Tax Levy	141,490,126	141,490,126	-		145,362,640	145,362,640	-
State Aid	6,868,217	6,927,637	59,420		7,135,545	7,135,545	-
Interest Earnings	403,000	630,000	227,000		840,000	840,000	-
Interest - Reserves	41,980	50,337	8,357		55,000	55,000	-
Prior Year Fund Balance used	2,799,432	-	(2,799,432)		2,125,000	-	(2,125,000)
Reserves - Budgeted to be used	-	68,153	68,153		173,727	-	(173,727)
All Other - Including PILOT's	2,088,010	2,114,478	26,468		2,157,495	2,157,495	-
<b>Total Revenue</b>	<b>153,690,765</b>	<b>151,280,731</b>	<b>(2,410,034)</b>		<b>157,849,407</b>	<b>155,550,680</b>	<b>(2,298,727)</b>
<b>Expenditure:</b>							
Teaching Salaries (all codes)	61,975,923	61,529,696	446,227		62,986,677	62,986,677	-
Special Education (net of Sal)	4,347,802	4,543,437	(195,635)		4,545,073	4,545,073	-
Oil / Gas	1,082,000	882,000	200,000		1,082,000	1,082,000	-
Health Insurance	17,120,845	17,720,845	(600,000)		17,672,700	17,672,700	-
All Other	69,164,195	68,573,723	590,472		70,537,957	70,537,957	-
Estimated Tax Certs to be Paid out in CY	-	1,300,000	(1,300,000)		1,025,000	1,025,000	-
Other Fund Balance Items	-	(507,726)	507,726		-	(507,726)	507,726
<b>Total Expenditures</b>	<b>153,690,765</b>	<b>154,041,975</b>	<b>(351,210)</b>		<b>157,849,407</b>	<b>157,341,681</b>	<b>507,726</b>
	<b>June 30, 2017 Actual</b>	<b>June 30, 2018 Est. Actual</b>	<b>Changes (+/-) to Fund Balance</b>		<b>June 30, 2019 Est. Actual</b>	<b>Current 2018-19 Est. Act.</b>	<b>Changes (+/-) to Fund Balance</b>
<b>Fund Balance:</b>							
Tax Certiorari Reserve	5,717,630	4,425,523	(1,292,107)		4,454,289	4,454,289	-
Health Insurance	5,050,732	4,450,732	(600,000)		4,450,732	4,450,732	-
Debt Service	441,381	444,073	2,692		446,959	446,959	-
Retirement Contribution Reserve	2,093,082	2,105,849	12,767		2,013,277	2,013,277	-
Undesignated	5,851,441	5,641,277	(210,164)		4,936,196	4,936,196	-
All Other	-	-	-		-	-	-
Current Year Encumbrances	1,469,033	1,469,033	-		1,469,033	1,469,033	-
<b>Subtotal - Before Est. Budgeted Designations</b>	<b>20,623,299</b>	<b>18,536,487</b>	<b>(2,086,812)</b>		<b>17,770,486</b>	<b>17,770,486</b>	<b>-</b>
Fund (PY) Balance Designated to be used	2,799,432	-	(2,799,432)		1,100,000	-	(1,100,000)
Est. (CY) Fund Balance Designated to be used	-	2,125,000	2,125,000		-	1,100,000	1,100,000
<b>Subtotal - Estimated Budgeted Designations</b>	<b>2,799,432</b>	<b>2,125,000</b>	<b>(674,432)</b>		<b>1,100,000</b>	<b>1,100,000</b>	<b>-</b>
<b>Total Fund Balance</b>	<b>23,422,731</b>	<b>20,661,487</b>	<b>(2,761,244)</b>		<b>18,870,486</b>	<b>18,870,486</b>	<b>-</b>
Prior Year Fund Balance as of June 30, 2017	23,422,731	Proj. CY Fund Balance as of June 30, 2019			18,870,486		
Current Year Revenue Surplus (Deficit)	(2,410,034)	Surplus Fund Bal. Designated to be used on July 1, 2019			(1,100,000)	#	
Current Year Expenditure Surplus (Deficit)	(351,210)	Other Fund Bal. Designated to be used on July 1, 2019			(68,153)	Unknown at this time	
Proj. Current Year Fund Balance as of June 30, 2018	20,661,487	Proj. CY Fund Balance as of July 1, 2019			17,702,333		
Other Fund Bal. Designated to be used on July 1, 2018	(173,727)						
Surplus Fund Bal. Designated to be used on July 1, 2018	(2,125,000)						
Proj. Next Year Fund Bal, as of July 1, 2018	18,362,760						

# The amounts to be used as "Revenue" for the 2019/20 Budget are not known at this time, however the District projects the surplus used to return to \$1,100,000.

(A.) Estimated / Planned revenue deficit; B.) Estimated / Planned budgeted expenditure surplus.

# Scarsdale Union Free School District

## Estimated Fund Balance

<b>Total All Fund Balances at End of Fiscal Year 2016-17</b>	<b>\$23,422,731</b>
--	---------------------

### Restricted Fund Balance (Reserved)

Employee Retirement Reserve (ERS) - Net of CY designated amount	\$2,093,082	
Debt Service Reserve Balance - Net of CY designated amount	\$441,381	
Reserve for Health Insurance	\$5,050,732	
Reserve for Tax Certiorari 2008-2009	\$3,645	
Reserve for Tax Certiorari 2009-2010	\$11,670	
Reserve for Tax Certiorari 2010-2011	\$30,096	
Reserve for Tax Certiorari 2011-2012	\$55,632	
Reserve for Tax Certiorari 2012-2013	\$46,796	
Reserve for Tax Certiorari 2013-2014	\$47,977	
Reserve for Tax Certiorari 2014-2015	\$35,983	
Reserve for Tax Certiorari 2015-2016	\$1,813,031	
Reserve for Tax Certiorari 2016-2017	\$1,772,800	
Reserve for Tax Certiorari 2017-2018	\$1,900,000	
<i>Total Restricted Fund Balance</i>		<b>\$13,302,825</b>

### Assigned Fund Balance

Reserved for Encumbrances		<b>\$1,469,033</b>
Designated and Appropriated to 2017-18 Budget	<b>\$2,799,432</b>	
Sub-Total Assigned Fund Balance as per Budget		<b>\$2,799,432</b>

<u>Unassigned and Undesignated Fund Balance as of 7-1-17</u>	<b>\$5,851,441</b>
--	--------------------

<b>Total All Fund Balance (restricted, assigned and unassigned)</b>	<b>\$23,422,731</b>
---	---------------------

2017-18 Estimated Actual Revenues	\$	151,280,731	
2017-18 Estimated Actual Expenditures, net of encumbrances	\$	(154,041,975)	
Miscellaneous Adjustment - None	\$	-	
Surplus (Deficit) caused by Actual Estimated Results		\$	(2,761,244)

<b>Estimated Total All Fund Balances at End of Fiscal Year 2017-18</b>	<b>\$20,661,487</b>
--	---------------------

# Scarsdale Union Free School District

## Estimated Fund Balance (Continued)

Carried Over from Prior Page

<b>Total All Fund Balance (restricted, assigned and unassigned)</b>	<b>\$20,661,487</b>
---	---------------------

### Restricted Fund Balance (Reserved)

Employee Retirement Reserve (ERS) - Net of CY designated amount	\$2,105,849	
Debt Service Reserve Balance - Net of CY designated amount	\$444,073	
Reserve for Health Insurance	\$4,450,732	
Reserve for Tax Certiorari 2005-2006	\$0	
Reserve for Tax Certiorari 2008-2009	\$3,645	
Reserve for Tax Certiorari 2009-2010	\$11,670	
Reserve for Tax Certiorari 2010-2011	\$30,096	
Reserve for Tax Certiorari 2011-2012	\$55,632	
Reserve for Tax Certiorari 2012-2013	\$46,796	
Reserve for Tax Certiorari 2013-2014	\$47,977	
Reserve for Tax Certiorari 2014-2015	\$35,983	
Reserve for Tax Certiorari 2015-2016	\$1,008,772	
Reserve for Tax Certiorari 2016-2017	\$1,019,791	
Reserve for Tax Certiorari 2017-2018	\$1,303,301	
Reserve for Tax Certiorari 2018-2019	\$1,376,082	
Estimated payments to be made on 2015-16 thru 2017-18 Reserves in 2017-18	(\$514,222)	
<i>Total Restricted Fund Balance</i>		<b>\$11,426,177</b>

### Assigned Fund Balance

Reserved for Encumbrances		<b>\$1,469,033</b>
Offset to Tax Levy:		
Designate and Appropriated to 2018-19 Budget	<b>\$2,125,000</b>	
<i>Sub-Total Assigned Fund Balance to Reduce Levy</i>		<b>\$2,125,000</b>

### Unassigned and Undesignated Fund Balance 7-1-18 (Estimated)

**\$5,641,277**

<b>Total Estimated All Fund Balance (restricted, assigned and unassigned)</b>	<b>\$20,661,487</b>
---	---------------------

2018-19 Estimated Actual Revenues, Net of Designated Fund Balance for Subsequent Year	\$	154,600,680	
2018-19 Estimated Actual Expenditures, net of encumbrances	\$	(156,391,681)	
Miscellaneous Adjustment - None	\$	-	
Surplus (Deficit) caused by Actual Estimated Results		\$	<b>(1,791,001)</b>

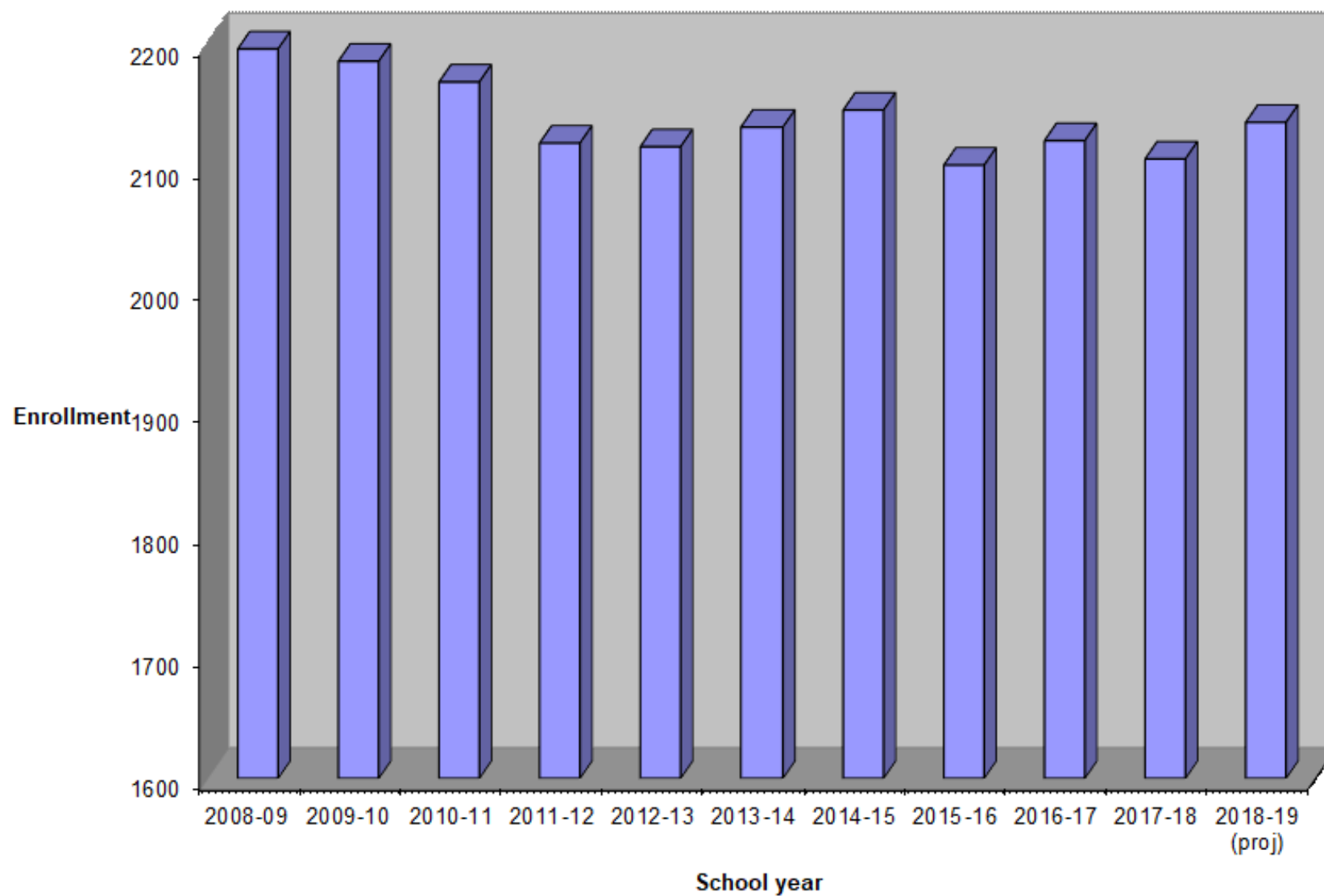
<b>Estimated Total All Fund Balances at End of Fiscal Year 2018-19</b>	<b>\$18,870,486</b>
--	---------------------

Summary of 2016-17 Actual Grant Expenditures and 2017-18 Grant Awards							
	Grant #51 Title II - A	Grant #52 IDEA - Part B	Grant #53 IDEA - Part B	Grant #00 Teacher Center Grant	Grant # 57 Title III LEP	Grant #67 Section 4408	
	Teacher / Principal Training / Recruitment	Section 619 Funds	Section 611 Funds			Summer School Spec. Ed. Aid	
	2016-17 Actual Costs	2016-17 Actual Costs	2016-17 Actual Costs	2016-17 Actual Costs	2016-17 Actual Costs	2016-17 Actual Costs	Grand Total
Professional Salaries			9,724	22,800			32,524
Support Staff Salaries		4,664		16,362			21,026
Purchased Services	70,037	14,668	647,441		-	277,654	1,009,800
Supplies and Materials	-		22,750		14,060		36,810
Travel Expenses			-				-
Transportation						27,632	27,632
BOCES Services			181,400				181,400
Minor Remodeling							-
Equipment							-
<b>2016/17 Total</b>	<b>70,037</b>	<b>19,332</b>	<b>861,315</b>	<b>39,162</b>	<b>14,060</b>	<b>305,286</b>	<b>1,309,192</b>
Anticipated Recurring Costs (Not Budgeted Elsewhere)	70,037	19,332	861,315	39,162	14,060	347,047	1,350,953
Surplus Funds (This amount is guesstimated)	-	-	-	-	-	-	-
<b>2016/17 Total</b>	<b>70,037</b>	<b>19,332</b>	<b>861,315</b>	<b>39,162</b>	<b>14,060</b>	<b>347,047</b>	<b>1,350,953</b>
	We intend on using 100% of the 2017-18 funds for the balanced literacy program as noted on page 37.	Almost 50% of these funds are "pass - through" funds for other Districts. We are the Lead Agency. The remaining balance of approx. \$10K is used for other special education services.	Almost 15% of these funds are "pass - through" funds for other Districts. We are the Lead Agency. The remaining balance of approx. \$700K is used for other special education services, including speech therapy, OT & PT services and other services that are not adequately budgeted within the General Fund.	In 2010/11, the funding for the grant was eliminated. In 2011-12 funding was restored and expanded for 2017-18. We do not know if this grant will continue into 2018-19.	In 2010/11, the funding for the grant was eliminated. In 2011-12 funding was restored on a limited basis. In 2012-13 we also received a "one-time" funding of approx. \$100K, which was not continued into 2013-14. The limited funding continued into 2017-18.	The state reimburses us 80% of the Special Education related summer school costs. These costs vary each year, sometimes significantly. All of these dollars are used to offset our special ed. costs that are initially recorded in the General Fund.	
<b>2017/18 Grant Awards</b>	<b>68,337</b>	<b>21,960</b>	<b>838,091</b>	<b>65,585</b>	<b>13,303</b>	<b>280,000</b>	<b>1,287,276</b>
<b>Increase (Decrease)</b>	<b>(2.43%)</b>	<b>13.59%</b>	<b>(2.70%)</b>	<b>67.47%</b>	<b>(5.38%)</b>	<b>(19.32%)</b>	<b>(4.71%)</b>
<b>2018/19 Grant Expectations</b>	No change in inteded use is planned for the 2018/19 funds.	No change in inteded use is planned for the 2018/19 funds.	No change in inteded use is planned for the 2018/19 funds.	No change in inteded use is planned for the 2018/19 funds.	No change in inteded use is planned for the 2018/19 funds.	We are planning on the State's continuation of funding this program.	
Note: The 2018-19 Grant Awards are not known at this time. The written grant requests are prepared during the summer and are normally approved during the same time period. Therefore, we will not know the actual amounts till late summer. However, where possible, we have noted our intended changes in the use of these grants.							

**Please proceed to the next page**

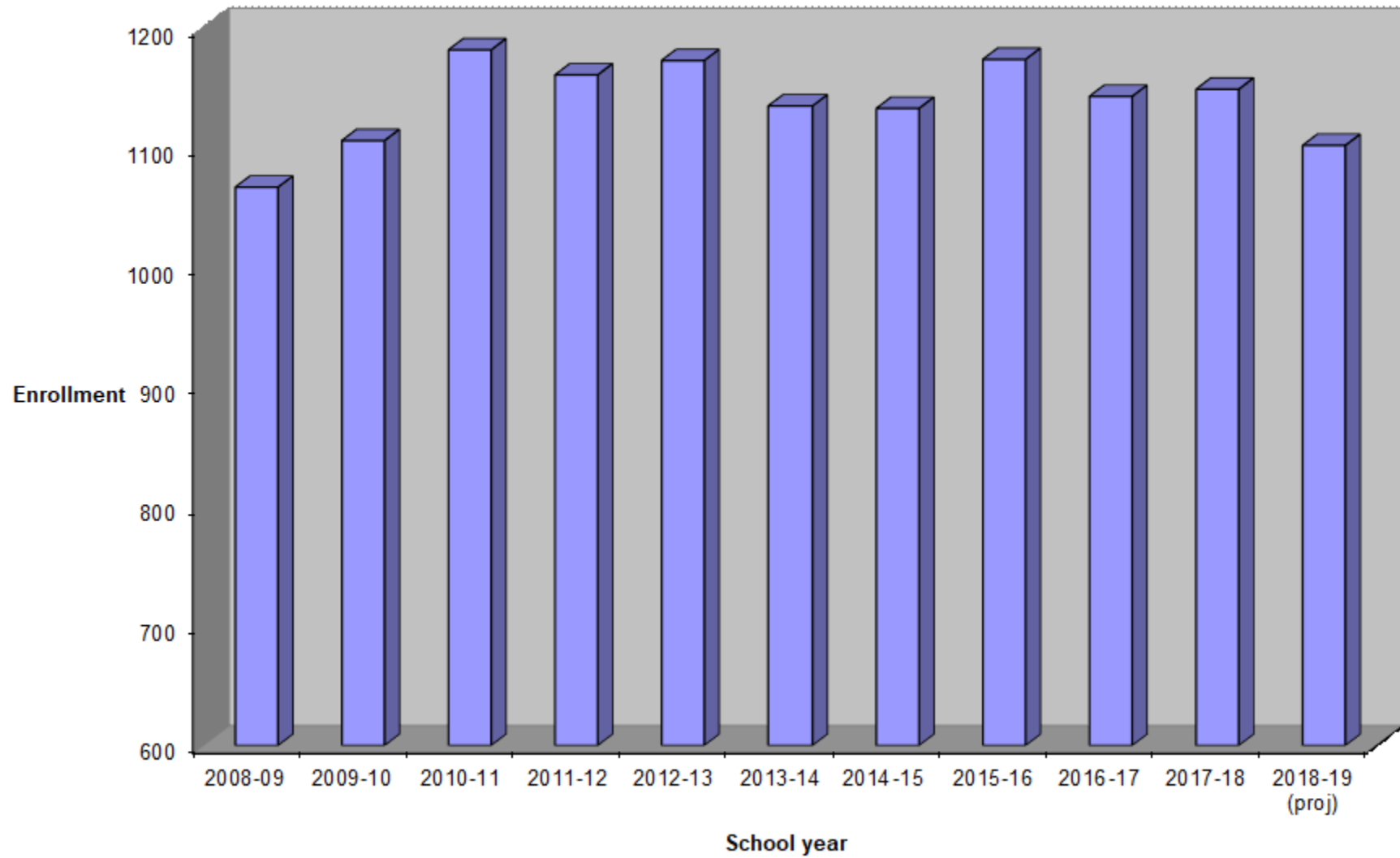
# **APPENDIX - A**

## ELEMENTARY ENROLLMENT - 10 YR GROWTH

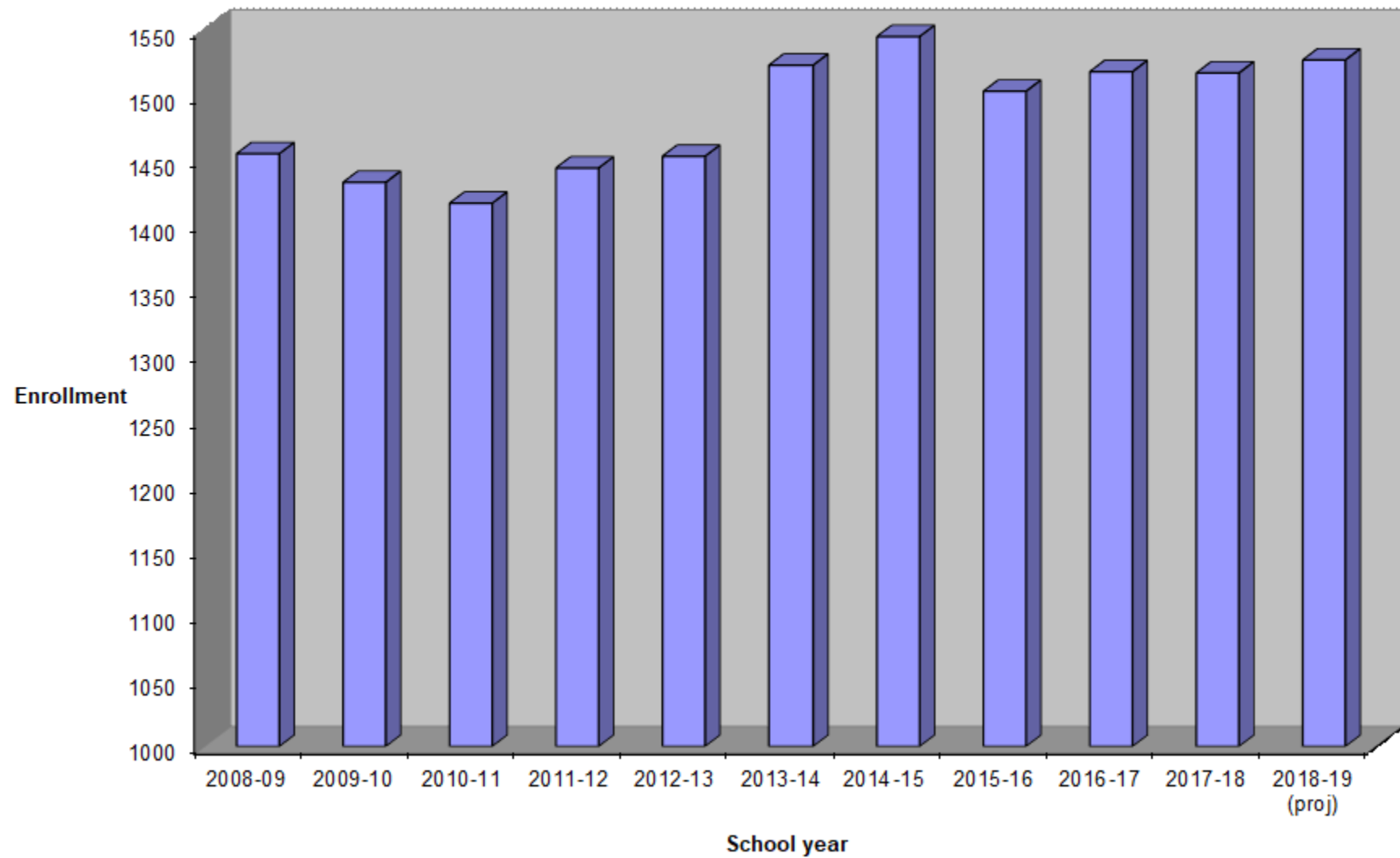




### MIDDLE SCHOOL ENROLLMENT - 10 YR. GROWTH



## HIGH SCHOOL ENROLLMENT - 10 YR GROWTH



**TABLE I**  
**COMPARISON OF PUPIL ENROLLMENT BY SCHOOL**  
**ACTUAL PUPIL ENROLLMENT AS OF OCTOBER**  
**AND PROJECTED 2018/19 ENROLLMENT**

	<b>2014-15</b>		<b>2015-16</b>		<b>2016-17</b>		<b>2017-18</b>		<b>Projected 2018-19</b>	
<u>School</u>	<u>Pupils</u>	<u>Sec</u>	<u>Pupils</u>	<u>Sec</u>	<u>Pupils</u>	<u>Sec</u>	<u>Pupils</u>	<u>Sec</u>	<u>Pupils</u>	<u>Sec</u>
E	402	21	409	20	411	20	401	20	412	21
F	487	25	480	22	462	22	473	24	481	24
G	408	19	388	20	401	19	369	19	363	18
H	391	19	380	19	383	20	391	20	403	20
Q	457	23	443	23	463	23	471	23	489	23
<b>Total</b>	<b>2,145</b>	<b>107</b>	<b>2,100</b>	<b>104</b>	<b>2,120</b>	<b>104</b>	<b>2,105</b>	<b>106</b>	<b>2,148</b>	<b>106</b>
Middle School	1,132		1,173		1,142		1,148		1,100	
<b>Total</b>	<b>1,132</b>		<b>1,173</b>		<b>1,142</b>		<b>1,148</b>		<b>1,100</b>	
Senior High	1,544		1,502		1,517		1,516		1,525	
<b>Total</b>	<b>1,544</b>		<b>1,502</b>		<b>1,517</b>		<b>1,516</b>		<b>1,525</b>	
<b>District Total Enrollment</b>	<b>4,821</b>		<b>4,775</b>		<b>4,779</b>		<b>4,769</b>		<b>4,773</b>	

**TABLE II**  
**COMPARISON OF PUPIL ENROLLMENT BY GRADE**  
**ACTUAL PUPIL ENROLLMENT BY GRADE LEVEL**  
**AND PROJECTED 2018/19 ENROLLMENT**

	2014-15	2015-16	2016-17	2017-18	Projected 2018-19
<u>Grade</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>
K	326	319	319	325	324
1	362	343	336	329	341
2	333	366	364	350	347
3	366	331	374	368	360
4	363	369	345	387	381
5	<u>395</u>	<u>372</u>	<u>382</u>	<u>346</u>	<u>395</u>
<b>K-5 Total</b>	<b>2,145</b>	<b>2,100</b>	<b>2,120</b>	<b>2,105</b>	<b>2,148</b>
6	383	403	376	377	347
7	383	382	395	380	377
8	<u>366</u>	<u>388</u>	<u>371</u>	<u>391</u>	<u>376</u>
<b>6-8 Total</b>	<b>1,132</b>	<b>1,173</b>	<b>1,142</b>	<b>1,148</b>	<b>1,100</b>
9	378	357	380	384	387
10	402	383	359	380	385
11	362	400	384	370	386
12	<u>402</u>	<u>362</u>	<u>394</u>	<u>382</u>	<u>367</u>
<b>9-12 Total</b>	<b>1,544</b>	<b>1,502</b>	<b>1,517</b>	<b>1,516</b>	<b>1,525</b>
<b>District Total</b>	<b>4,821</b>	<b>4,775</b>	<b>4,779</b>	<b>4,769</b>	<b>4,773</b>

**TABLES III-VII**  
**COMPARISON OF ELEMENTARY PUPIL ENROLLMENT BY SCHOOL**  
**ACTUAL PUPIL ENROLLMENT AS OF OCTOBER**  
**AND PROJECTED 2018/19 ENROLLMENT**

**EDGEWOOD SCHOOL**

	<b>2014-15</b>		<b>2015-16</b>		<b>2016-17</b>		<b>2017-18</b>		<b>Projected 2018-19</b>	
<u>Grade</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>
K	57	4	66	3	55	3	67	3	66	3
1	69	3	59	3	72	4	51	3	68	4
2	64	3	76	4	64	3	70	4	52	3
3	70	4	62	3	80	4	65	3	71	4
4	77	3	67	3	66	3	84	4	68	3
5	65	3	79	4	74	3	64	3	87	4
<b>Total</b>	<b>402</b>	<b>20</b>	<b>409</b>	<b>20</b>	<b>411</b>	<b>20</b>	<b>401</b>	<b>20</b>	<b>412</b>	<b>21</b>

**TABLES III-VII**  
**COMPARISON OF ELEMENTARY PUPIL ENROLLMENT BY SCHOOL**  
**ACTUAL PUPIL ENROLLMENT AS OF OCTOBER**  
**AND PROJECTED 2018/19 ENROLLMENT**

**FOX MEADOW SCHOOL**

	<b>2014-15</b>		<b>2015-16</b>		<b>2016-17</b>		<b>2017-18</b>		<b>Projected 2018-19</b>	
<u>Grade</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>
K	72	4	75	4	68	3	70	4	70	4
1	88	5	74	4	81	4	70	4	73	4
2	70	4	89	5	82	4	87	4	76	4
3	66	3	72	4	81	4	84	4	89	4
4	85	4	75	4	78	4	84	4	88	4
5	106	5	95	4	72	3	78	4	85	4
<b>Total</b>	<b>487</b>	<b>25</b>	<b>480</b>	<b>25</b>	<b>462</b>	<b>22</b>	<b>473</b>	<b>24</b>	<b>481</b>	<b>24</b>

**TABLES III-VII**  
**COMPARISON OF ELEMENTARY PUPIL ENROLLMENT BY SCHOOL**  
**ACTUAL PUPIL ENROLLMENT AS OF OCTOBER**  
**AND PROJECTED 2018/19 ENROLLMENT**

**GREENACRES SCHOOL**

	<b>2014-15</b>		<b>2015-16</b>		<b>2016-17</b>		<b>2017-18</b>		<b>Projected 2018-19</b>	
<u>Grade</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>
K	60	3	59	3	50	3	49	3	49	3
1	68	3	67	3	59	3	54	3	52	3
2	64	3	68	3	67	3	60	3	56	3
3	91	4	60	3	71	4	68	4	61	3
4	48	2	85	4	64	3	73	3	70	3
5	77	4	49	3	90	4	65	3	75	3
<b>Total</b>	<b>408</b>	<b>19</b>	<b>388</b>	<b>19</b>	<b>401</b>	<b>20</b>	<b>369</b>	<b>19</b>	<b>363</b>	<b>18</b>

**TABLES III-VII**  
**COMPARISON OF ELEMENTARY PUPIL ENROLLMENT BY SCHOOL**  
**ACTUAL PUPIL ENROLLMENT AS OF OCTOBER**  
**AND PROJECTED 2018/19 ENROLLMENT**

**HEATHCOTE SCHOOL**

	<b>2014-15</b>		<b>2015-16</b>		<b>2016-17</b>		<b>2017-18</b>		<b>Projected 2018-19</b>	
<u>Grade</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>
K	56	3	55	3	64	3	61	3	61	3
1	75	4	60	3	53	3	70	4	65	3
2	59	3	74	4	63	3	57	3	74	4
3	66	3	58	3	78	4	65	3	59	3
4	71	3	65	3	59	3	78	4	65	3
5	64	3	68	3	66	3	60	3	79	4
<b>Total</b>	<b>391</b>	<b>19</b>	<b>380</b>	<b>19</b>	<b>383</b>	<b>19</b>	<b>391</b>	<b>20</b>	<b>403</b>	<b>20</b>



**TABLES III-VII**  
**COMPARISON OF ELEMENTARY PUPIL ENROLLMENT BY SCHOOL**  
**ACTUAL PUPIL ENROLLMENT AS OF OCTOBER**  
**AND PROJECTED 2018/19 ENROLLMENT**

**QUAKER RIDGE SCHOOL**

	<b>2014-15</b>		<b>2015-16</b>		<b>2016-17</b>		<b>2017-18</b>		<b>Projected 2018-19</b>	
<u>Grade</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>
K	81	4	64	4	81	4	78	4	78	4
1	62	3	83	4	72	4	84	4	83	4
2	76	4	59	3	88	4	76	4	89	4
3	73	4	79	4	64	3	86	4	80	4
4	82	4	77	4	78	4	68	3	90	4
5	83	4	81	4	80	4	79	4	69	3
<b>Total</b>	<b>457</b>	<b>23</b>	<b>443</b>	<b>23</b>	<b>463</b>	<b>23</b>	<b>471</b>	<b>23</b>	<b>489</b>	<b>23</b>

<p align="center"><b>TABLES VIII-IX</b></p> <p align="center"><b>COMPARISON OF SECONDARY PUPIL ENROLLMENT BY SCHOOL</b></p> <p align="center"><b>ACTUAL PUPIL ENROLLMENT AS OF OCTOBER</b></p> <p align="center"><b>AND PROJECTED 2018/19 ENROLLMENT</b></p>
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<b>SCARSDALE MIDDLE SCHOOL</b>
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	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>Projected 2018-19</b>
<u>Grade</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>
6	383	403	376	393	347
7	383	382	395	371	377
8	366	388	371	388	376
<b>Total</b>	<b>1,132</b>	<b>1,173</b>	<b>1,142</b>	<b>1,152</b>	<b>1,100</b>

**TABLES VIII-IX**  
**COMPARISON OF SECONDARY PUPIL ENROLLMENT BY SCHOOL**  
**ACTUAL PUPIL ENROLLMENT AS OF OCTOBER**  
**AND PROJECTED 2018/19 ENROLLMENT**

**SCARSDALE HIGH SCHOOL**

					Projected
	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
<u>Grade</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>
9	378	357	380	365	387
10	402	383	359	384	385
11	362	400	384	359	386
12	402	362	394	379	367
	<b>1,544</b>	<b>1,502</b>	<b>1,517</b>	<b>1,487</b>	<b>1,525</b>

**Please proceed to the next page**

# **APPENDIX - B**

<p style="text-align: center;"><b>TABLE X</b> <b>PROFESSIONAL POSITIONS</b></p>
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<u>Unit Function</u>	<u>Budget</u>	<u>Actual</u>	Proposed Budget	<u>Projected</u>
	<u>2017-18</u>	<u>2017-18</u>	to Actual Increase <u>(Decrease)</u>	<u>2018-19</u>
Central Administration	6.0	6.0	0.0	6.0
Principals and Assistant Principals	17.0	17.0	0.0	17.0
Teachers & Librarians	419.3	419.5	2.4	421.9
Guidance & Director of Special Education	14.0	14.0	0.0	14.0
Psychologists	11.0	11.0	0.0	11.0
Speech Teachers	<u>6.4</u>	<u>6.4</u>	<u>0.0</u>	<u>6.4</u>
<b>Total</b>	<b>473.7</b>	<b>473.9</b>	<b>2.4</b>	<b>476.3</b>

<p align="center"><b>TABLE XI</b></p> <p align="center"><b>PROFESSIONAL POSITIONS</b></p> <p align="center"><b>SCARSDALE HIGH SCHOOL</b></p>
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	<u>Budget</u>	<u>Actual</u>	Proposed Budget to Actual Increase	<u>Projected</u>
	<u>2017-18</u>	<u>2017-18</u>	<u>(Decrease)</u>	<u>2018-19</u>
Principal	1.0	1.0	0.0	1.0
Asst. Principal	3.0	3.0	0.0	3.0
Deans	9.0	9.0	0.0	9.0
Alternative School	5.0	5.0	0.0	5.0
Art/Industrial Arts	7.0	7.0	0.0	7.0
Computer Resource	3.0	3.0	0.0	3.0
English	17.2	16.8	0.0	16.8
ENL	1.0	1.0	0.0	1.0
Health	2.0	2.0	0.0	2.0
Library	2.0	2.0	0.0	2.0
Mathematics	16.8	17.0	0.0	17.0
Music	4.0	4.0	0.0	4.0
Performing Arts	0.6	0.6	0.0	0.6
Physical Education	6.4	6.4	0.0	6.4
Psychologists	3.0	3.0	0.0	3.0
Science	23.0	23.0	0.0	23.0
Social Studies	18.8	18.8	0.0	18.8
Special Education*	13.0	12.0	0.0	12.0
Speech	0.4	0.4	0.0	0.4
STEAM	2.0	2.0	0.4	2.4
Student Activities	0.4	0.4	0.0	0.4
World Language	<u>17.2</u>	<u>17.4</u>	<u>0.0</u>	<u>17.4</u>
<b>Total</b>	<b>155.8</b>	<b>154.8</b>	<b>0.4</b>	<b>155.2</b>

\*Reduction of 1.0 FTE reflects recoding Secondary CSE Chair to district-wide from SHS.

<p align="center"><b>TABLE XII</b></p> <p align="center"><b>PROFESSIONAL POSITIONS</b></p> <p align="center"><b>MIDDLE SCHOOL</b></p>
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	<u>Budget</u>	<u>Actual</u>	<b>Proposed Budget</b> <b>to Actual Increase</b>	<u>Projected</u>
	<u>2017-18</u>	<u>2017-18</u>	<u>(Decrease)</u>	<u>2018-19</u>
Principal	1.0	1.0	0.0	1.0
Asst. Principals	2.0	2.0	0.0	2.0
House Counselors	4.0	4.0	0.0	4.0
Art	3.0	3.0	0.0	3.0
CHOICE	3.0	3.0	0.0	3.0
Computer	2.0	2.0	0.0	2.0
English	9.0	9.0	0.0	9.0
ENL	1.4	1.4	0.0	1.4
Family & Consumer Science	1.0	1.0	0.0	1.0
Technology	3.0	3.0	0.0	3.0
Library	1.0	1.0	0.0	1.0
Mathematics	8.0	8.0	0.0	8.0
Music	5.4	5.4	0.0	5.4
Physical Education	6.0	6.0	0.0	6.0
Health	3.0	3.0	0.0	3.0
Psychologist	2.0	2.0	0.0	2.0
Science	8.0	8.0	0.0	8.0
Sixth Grade	16.0	16.0	0.0	16.0
Social Studies	8.0	8.0	0.0	8.0
Speech	1.0	1.0	0.0	1.0
Special Education	11.0	11.0	0.0	11.0
World Language	<u>9.6</u>	<u>9.6</u>	<u>0.0</u>	<u>9.6</u>
<b>Total</b>	<b>108.4</b>	<b>108.4</b>	<b>0.0</b>	<b>108.4</b>



<p align="center"><b>TABLE XIII</b></p> <p align="center"><b>PROFESSIONAL POSITIONS</b></p> <p align="center"><b>ELEMENTARY TOTALS</b></p>
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	<u>Budget</u>	<u>Actual</u>	<b>Proposed Budget</b>	<u>Projected</u>
	<u>2017-18</u>	<u>2017-18</u>	to Actual Increase	<u>2018-19</u>
			<u>(Decrease)</u>	
Grade K	16.0	17.0	0.0	17.0
Grade 1	17.0	18.0	0.0	18.0
Grade 2	18.0	18.0	0.0	18.0
Grade 3	18.0	19.0	(1.0)	18.0
Grade 4	19.0	18.0	(1.0)	17.0
Grade 5	<u>17.0</u>	<u>17.0</u>	<u>1.0</u>	<u>18.0</u>
	105.0	107.0	-1.0	106.0
Special Education	9.0	9.0	1.0	10.0
Unassigned	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>	<u>2.0</u>
<b>Total Classroom FTE</b>	<b>116.0</b>	<b>116.0</b>	<b>2.0</b>	<b>118.0</b>
Principal	5.0	5.0	0.0	5.0
Assistant Principal	5.0	5.0	0.0	5.0
Teacher(s)-in-Charge	0.0	0.0	0.0	0.0
Art	5.0	5.0	0.0	5.0
Computer	5.0	5.0	0.0	5.0
ENL	3.0	3.0	0.0	3.0
Library	5.0	5.0	0.0	5.0
Music-Inst.	5.8	5.9	0.0	5.9
Music-Vocal	6.0	6.0	0.0	6.0
Physical Ed	7.1	7.4	0.0	7.4
Psychologist	5.0	5.0	0.0	5.0
Reading Specialist	5.0	5.0	0.0	5.0
Speech	5.0	5.0	0.0	5.0
Skills	10.0	10.0	0.0	10.0
World Language	<u>5.0</u>	<u>5.0</u>	<u>0.0</u>	<u>5.0</u>
Total	<u>76.9</u>	<u>77.3</u>	<u>0.0</u>	<u>77.3</u>
<b>Grand Total</b>	<b>192.9</b>	<b>193.3</b>	<b>2.0</b>	<b>195.3</b>

<p align="center"><b>TABLE XIV</b>  <b>PROFESSIONAL POSITIONS</b>  <b>EDGEWOOD</b></p>
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	<u>Budget</u>	<u>Actual</u>	<b>Proposed Budget</b>	<u>Projected</u>
	<u>2017-18</u>	<u>2017-18</u>	<b>to Actual Increase</b>	<u>2018-19</u>
			<u>(Decrease)</u>	
Grade K	3.0	3.0	0.0	3.0
Grade 1	3.0	3.0	1.0	4.0
Grade 2	4.0	4.0	(1.0)	3.0
Grade 3	3.0	3.0	1.0	4.0
Grade 4	4.0	4.0	-1.0	3.0
Grade 5	<u>3.0</u>	<u>3.0</u>	<u>1.0</u>	<u>4.0</u>
<b>Sub-Total</b>	<b>20.0</b>	<b>20.0</b>	<b>1.0</b>	<b>21.0</b>
Special Ed	<u>0.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
<b>Total</b>	<b>20.0</b>	<b>22.0</b>	<b>1.0</b>	<b>23.0</b>
Principal	1.0	1.0	0.0	1.0
Assistant Principal	1.0	1.0	0.0	1.0
Teacher(s)-in-Charge	0.0	0.0	0.0	0.0
Art	1.0	1.0	0.0	1.0
Computer	1.0	1.0	0.0	1.0
ENL	1.0	1.0	0.0	1.0
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.1	1.1	0.0	1.1
Music-Vocal	1.7	1.2	0.0	1.2
Physical Ed	1.4	1.4	0.0	1.4
Psychologist	1.0	1.0	0.0	1.0
Reading Specialist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	2.0	2.0	0.0	2.0
World Language	1.0	1.0	0.0	1.0
Total	<u>16.2</u>	<u>15.7</u>	<u>0.0</u>	<u>15.7</u>
<b>Grand Total</b>	<b>36.2</b>	<b>37.7</b>	<b>1.0</b>	<b>38.7</b>

<p align="center"><b>TABLE XV</b></p> <p align="center"><b>PROFESSIONAL POSITIONS</b></p> <p align="center"><b>FOX MEADOW</b></p>
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	<u>Budget</u>	<u>Actual</u>	<b>Proposed Budget</b>	<u>Projected</u>
	<u>2017-18</u>	<u>2017-18</u>	<b>to Actual Increase</b>	<u>2018-19</u>
			<u>(Decrease)</u>	
Grade K	3.0	4.0	0.0	4.0
Grade 1	4.0	4.0	0.0	4.0
Grade 2	4.0	4.0	0.0	4.0
Grade 3	4.0	4.0	0.0	4.0
Grade 4	4.0	4.0	0.0	4.0
Grade 5	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
<b>Sub-Total</b>	<b>23.0</b>	<b>24.0</b>	<b>0.0</b>	<b>24.0</b>
Special Ed	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
<b>Total</b>	<b>24.0</b>	<b>25.0</b>	<b>0.0</b>	<b>25.0</b>
Principal	1.0	1.0	0.0	1.0
Assistant Principal	1.0	1.0	0.0	1.0
Teacher(s)-in-Charge	0.0	0.0	0.0	0.0
Art	1.0	1.0	0.0	1.0
Computer	1.0	1.0	0.0	1.0
ENL	1.0	1.0	0.0	1.0
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.5	1.5	0.0	1.5
Music-Vocal	1.2	1.2	0.0	1.2
Physical Ed	1.6	1.6	0.0	1.6
Psychologist	1.0	1.0	0.0	1.0
Reading Specialist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	2.0	2.0	0.0	2.0
World Language	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	<u>16.3</u>	<u>16.3</u>	<u>0.0</u>	<u>16.3</u>
<b>Grand Total</b>	<b>40.3</b>	<b>41.3</b>	<b>0.0</b>	<b>41.3</b>

<p align="center"><b>TABLE XVI</b>  <b>PROFESSIONAL POSITIONS</b>  <b>GREENACRES</b></p>
--

	<u>Budget</u>	<u>Actual</u>	<b>Proposed Budget</b> <b>to Actual Increase</b>	<u>Projected</u>
	<u>2017-18</u>	<u>2017-18</u>	<u>(Decrease)</u>	<u>2018-19</u>
Grade K	3.0	3.0	0.0	3.0
Grade 1	3.0	3.0	0.0	3.0
Grade 2	3.0	3.0	0.0	3.0
Grade 3	4.0	5.0	-2.0	3.0
Grade 4	4.0	3.0	0.0	3.0
Grade 5	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>	<u>3.0</u>
<b>Sub-Total</b>	<b>20.0</b>	<b>20.0</b>	<b>-2.0</b>	<b>18.0</b>
Special Ed	<u>2.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
<b>Total</b>	<b>22.0</b>	<b>21.0</b>	<b>-2.0</b>	<b>19.0</b>
Principal	1.0	1.0	0.0	1.0
Assistant Principal	1.0	1.0	0.0	1.0
Teacher(s)-in-Charge	0.0	0.0	0.0	0.0
Art	1.0	0.9	0.0	0.9
Computer	1.0	1.0	0.0	1.0
ENL	0.3	0.3	0.0	0.3
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.0	1.0	0.0	1.0
Music-Vocal	1.0	1.0	0.0	1.0
Physical Ed	1.3	1.4	0.0	1.4
Psychologist	1.0	1.0	0.0	1.0
Reading Specialist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	2.0	2.0	0.0	2.0
World Language	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	<u>14.6</u>	<u>14.6</u>	<u>0.0</u>	<u>14.6</u>
<b>Grand Total</b>	<b>36.6</b>	<b>35.6</b>	<b>-2.0</b>	<b>33.6</b>

**TABLE XVII**  
**PROFESSIONAL POSITIONS**  
**HEATHCOTE**

	<u>Budget</u>	<u>Actual</u>	<u>Proposed Budget</u>	<u>Projected</u>
	<u>2017-18</u>	<u>2017-18</u>	<u>to Actual Increase</u>	<u>2018-19</u>
			<u>(Decrease)</u>	
Grade K	3.0	3.0	0.0	3.0
Grade 1	3.0	4.0	-1.0	3.0
Grade 2	3.0	3.0	1.0	4.0
Grade 3	3.0	3.0	0.0	3.0
Grade 4	4.0	4.0	-1.0	3.0
Grade 5	<u>3.0</u>	<u>3.0</u>	<u>1.0</u>	<u>4.0</u>
<b>Sub-Total</b>	<b>19.0</b>	<b>20.0</b>	<b>0.0</b>	<b>20.0</b>
Special Ed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
<b>Total</b>	<b>19.0</b>	<b>20.0</b>	<b>0.0</b>	<b>20.0</b>
Principal	1.0	1.0	0.0	1.0
Assistant Principal	1.0	1.0	0.0	1.0
Teacher(s)-in-Charge	0.0	0.0	0.0	0.0
Art	1.0	0.9	0.0	0.9
Computer	1.0	1.0	0.0	1.0
ENL	0.1	0.1	0.0	0.1
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.0	1.0	0.0	1.0
Music-Vocal	1.0	1.1	0.0	1.1
Physical Ed	1.3	1.4	0.0	1.4
Psychologist	1.0	1.0	0.0	1.0
Reading Specialist*	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	2.0	2.0	0.0	2.0
World Language*	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	<u>14.4</u>	<u>14.5</u>	<u>0.0</u>	<u>14.5</u>
<b>Grand Total</b>	<b>33.4</b>	<b>34.5</b>	<b>0.0</b>	<b>34.5</b>

<p style="text-align: center;"><b>TABLE XVII</b>  <b>PROFESSIONAL POSITIONS</b>  <b>QUAKER RIDGE</b></p>
--

	<u>Budget</u>	<u>Actual</u>	<b>Proposed Budget</b> <b>to Actual Increase</b>	<u>Projected</u>
	<u>2017-18</u>	<u>2017-18</u>	<u>(Decrease)</u>	<u>2018-19</u>
Grade K	4.0	4.0	0.0	4.0
Grade 1	4.0	4.0	0.0	4.0
Grade 2	4.0	4.0	0.0	4.0
Grade 3	4.0	4.0	0.0	4.0
Grade 4	3.0	3.0	1.0	4.0
Grade 5	<u>4.0</u>	<u>4.0</u>	<u>(1.0)</u>	<u>3.0</u>
<b>Sub-Total</b>	<b>23.0</b>	<b>23.0</b>	<b>0.0</b>	<b>23.0</b>
Special Ed	<u>6.0</u>	<u>5.0</u>	<u>0.0</u>	<u>5.0</u>
<b>Total</b>	<b>29.0</b>	<b>28.0</b>	<b>0.0</b>	<b>28.0</b>
Principal	1.0	1.0	0.0	1.0
Assistant Principal	1.0	1.0	0.0	1.0
Teacher(s)-in-Charge	0.0	0.0	0.0	0.0
Art	1.0	1.1	0.0	1.1
Computer	1.0	1.0	0.0	1.0
ENL	0.6	0.6	0.0	0.6
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.5	1.5	0.0	1.5
Music-Vocal	1.3	1.3	0.0	1.3
Physical Ed	1.6	1.6	0.0	1.6
Psychologist	1.0	1.0	0.0	1.0
Reading Specialist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	2.0	2.0	0.0	2.0
World Language	1.0	1.0	0.0	1.0
Total	<u>16.0</u>	<u>16.1</u>	<u>0.0</u>	<u>16.1</u>
<b>Grand Total</b>	<b>45.0</b>	<b>44.1</b>	<b>0.0</b>	<b>44.1</b>

<p align="center"><b>TABLE XIX</b>  <b>PROFESSIONAL POSITIONS</b>  <b>DISTRICT WIDE</b></p>
---

	<u>Budget</u>	<u>Actual</u>	<b>Proposed Budget</b> <b>to Actual Increase</b>	<u>Projected</u>
	<u>2017-18</u>	<u>2017-18</u>	<u>(Decrease)</u>	<u>2018-19</u>
Superintendent	1.0	1.0	0.0	1.0
Asst. Superintendents	3.0	3.0	0.0	3.0
Director of Special Education	1.0	1.0	0.0	1.0
Director of Technology	1.0	1.0	0.0	1.0
Director of Athletics/PE/Health	1.0	1.0	0.0	1.0
Special Education CSE/CPSE	1.0	1.0	0.0	1.0
Special Ed CSE Chair (Psych)	1.0	1.0	0.0	1.0
Special Ed Teacher-in-Charge	1.0	1.0	0.0	1.0
Special Ed CSE Chair (Secondary)*	0.0	1.0	0.0	1.0
Elementary Curriculum Coordinators	4.0	4.0	0.0	4.0
Reading Specialists	0.0	0.0	0.0	0.0
Teacher on Special Assign. C & I	1.0	1.0	0.0	1.0
Elementary World Language	0.0	0.0	0.0	0.0
K-8 World Language Coordinator	0.2	0.0	0.0	0.0
STA President	0.4	0.4	0.0	0.4
STI Director	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
<b>Total</b>	<b>16.6</b>	<b>17.4</b>	<b>0.0</b>	<b>17.4</b>

\*CSE Chair (Secondary) previously reported at High School.

<p><b>TABLE XX</b></p> <p><b>PROFESSIONAL POSITIONS</b></p> <p><b>DISTRICT WIDE TOTALS</b></p>
--

	<u>Budget</u>	<u>Actual</u>	Proposed Budget to Actual Increase	<u>Projected</u>
	<u>2017-18</u>	<u>2017-18</u>	<u>(Decrease)</u>	<u>2018-19</u>
Senior High School	155.8	154.8	0.4	155.2
Middle School	108.4	108.4	0.0	108.4
Elementary Schools	192.9	193.3	2.0	195.3
District Wide	<u>16.6</u>	<u>17.4</u>	<u>0.0</u>	<u>17.4</u>
<b>Total</b>	<b>473.7</b>	<b>473.9</b>	<b>2.4</b>	<b>476.3</b>



<p align="center"><b>TABLE XXI</b> <b>CIVIL SERVICE PERSONNEL</b></p>
---

	<u>Budget</u>	<u>Actual</u>	<b>Proposed Budget</b>	<u>Projected</u>
	<u>2017-18</u>	<u>2017-18</u>	<b>to Actual Increase</b>	<u>2018-19</u>
			<u>(Decrease)</u>	
<b><u>General Support</u></b>				
Superintendent's Office	3.0	3.0	0.0	3.0
Personnel Office	4.0	4.0	0.0	4.0
Finance Office	6.0	7.1	0.0	7.1
Purchasing	<u>1.6</u>	<u>1.0</u>	0.0	<u>1.0</u>
<b>Total</b>	<b>14.6</b>	<b>15.1</b>	<b>0.0</b>	<b>15.1</b>
<b><u>Instruction Regular Day</u></b>				
Asst. Supt. for Curriculum	1.0	1.0	0.0	1.0
School Staff*	18.6	19.6	0.0	19.6
Guidance & Pupil Services	12.3	12.3	0.0	12.3
Health Services	13.5	13.5	0.0	13.5
Physical Education & Health	1.7	1.7	0.0	1.7
<b>Total</b>	<b>47.1</b>	<b>48.1</b>	<b>0.0</b>	<b>48.1</b>
<b><u>Transportation</u></b>	<b>3.0</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>
<b><u>Plant</u></b>	<b>64.5</b>	<b>64.5</b>	<b>0.0</b>	<b>64.5</b>
<b><u>Computer/Audio Visual Services</u></b>	<b>15.0</b>	<b>15.5</b>	<b>0.0</b>	<b>15.5</b>
<b><u>School Lunch Program</u></b>	<b><u>2.0</u></b>	<b><u>2.0</u></b>	<b><u>0.0</u></b>	<b><u>2.0</u></b>
<b>Civil Service Staff Total</b>	<b>146.2</b>	<b>148.2</b>	<b>0.0</b>	<b>148.2</b>

**TABLE XXII  
CIVIL SERVICE STAFF BY CATEGORIES**

	<u>Budget</u> <u>2017-18</u>	<u>Actual</u> <u>2017-18</u>	<b>Proposed Budget to Actual Increase (Decrease)</b>	<u>Projected</u> <u>2018-19</u>
<b><u>Superintendent's Office</u></b>				
Secy. to Supt. & Board	1.0	1.0	0.0	1.0
Secy to Superintendent	1.0	1.0	0.0	1.0
Census	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>3.0</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>
<b><u>Personnel Office</u></b>				
Manager of Human Resources	1.0	1.0	0.0	1.0
Personnel Assistant	1.0	1.0	0.0	1.0
Secretary	1.0	1.0	0.0	1.0
Public Relations Assistant	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>4.0</b>	<b>4.0</b>	<b>0.0</b>	<b>4.0</b>
<b><u>Finance Office</u></b>				
Secy. to Asst. Supt. For Business	1.0	1.0	0.0	1.0
Finance Officer	1.0	1.0	0.0	1.0
Assistant Business Manager	0.0	1.0	0.0	1.0
Accountant	2.0	1.0	0.0	1.0
Sr. Account Clerk	1.0	1.0	0.0	1.0
Payroll Clerk	0.0	1.0	0.0	1.0
Bookkeeper	1.0	1.0	0.0	1.0
Claims Auditor	<u>0.0</u>	<u>0.1</u>	<u>0.0</u>	<u>0.1</u>
	<b>6.0</b>	<b>7.1</b>	<b>0.0</b>	<b>7.1</b>
<b><u>Purchasing</u></b>				
Purchasing Officer	0.6	0.0	0.0	0.0
Purchasing Clerk	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>1.6</b>	<b>1.0</b>	<b>0.0</b>	<b>1.0</b>
<b><u>Curriculum Office</u></b>				
Secy. to Asst. Supt. Instruction	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>1.0</b>	<b>1.0</b>	<b>0.0</b>	<b>1.0</b>
<b><u>School Staff</u></b>				
Secretaries to Principals	8.6	8.6	0.0	8.6
Secy. to Asst. Principals	3.0	3.0	0.0	3.0
Account Clerks	1.0	1.0	0.0	1.0
Sr. Account Clerk	1.0	1.0	0.0	1.0
Clerk-Receptionist	1.0	1.0	0.0	1.0
Special Attendance Clerk	1.0	1.0	0.0	1.0
Library Clerk	1.0	1.0	0.0	1.0
Secretary to STI	0.0	1.0	0.0	1.0
Secy. to Dept. Heads	1.0	1.0	0.0	1.0
Secy. to Alternative School	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>18.6</b>	<b>19.6</b>	<b>0.0</b>	<b>19.6</b>
<b><u>Guidance &amp; Pupil Services</u></b>				
Secy. to Director Special Ed	2.0	2.0	0.0	2.0
Secy. to H.S. Deans	5.0	5.0	0.0	5.0
Secy. to M.S. Counselors	4.0	4.0	0.0	4.0
Secy. to Director P.E., Health & Athletics	1.7	1.7	0.0	1.7
Secy. to Psychologists	<u>1.3</u>	<u>1.3</u>	<u>0.0</u>	<u>1.3</u>
	<b>14.0</b>	<b>14.0</b>	<b>0.0</b>	<b>14.0</b>

**TABLE XXII (Continued)**  
**CIVIL SERVICE STAFF BY CATEGORIES**

	<u>Budget</u> <u>2017-18</u>	<u>Actual</u> <u>2017-18</u>	<b>Proposed Budget</b> <b>to Actual Increase</b> <b>(Decrease)</b>	<u>Projected</u> <u>2018-19</u>
<b><u>Health Service</u></b>				
Nurses	10.5	10.5	0.0	10.5
Occupational Therapist	1.0	1.0	0.0	1.0
Secretary to Nurses	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
	<b>13.5</b>	<b>13.5</b>	<b>0.0</b>	<b>13.5</b>
<b><u>Transportation</u></b>				
Transportation Supervisor	1.0	1.0	0.0	1.0
Head Bus Driver	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
	<b>3.0</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>
<b><u>Plant</u></b>				
Director of Plant & Facilities	1.0	1.0	0.0	1.0
Secy. to Director of Plant & Facilities	1.5	1.5	0.0	1.5
Asst. Director of Plant & Facilities	1.0	1.0	0.0	1.0
Supervisor of Special Projects/Maintenance	1.0	1.0	0.0	1.0
Custodians	48.0	48.0	0.0	48.0
Groundsmen	6.0	6.0	0.0	6.0
Maintenance	<u>6.0</u>	<u>6.0</u>	<u>0.0</u>	<u>6.0</u>
	<b>64.5</b>	<b>64.5</b>	<b>0.0</b>	<b>64.5</b>
<b><u>Computer/Audio Visual Services</u></b>				
Director of Information Technology	1.0	1.0	0.0	1.0
Manager of Educational Technology	1.0	1.0	0.0	1.0
Database Manager	1.0	1.0	0.0	1.0
Secretary	1.0	1.5	0.0	1.5
Microcomputer Technician	1.0	1.0	0.0	1.0
Technical Support Specialist	1.0	1.0	0.0	1.0
AV Technician	2.0	2.0	0.0	2.0
Facilitator-Educational Technology	1.0	1.0	0.0	1.0
Network Administrator	1.0	1.0	0.0	1.0
Network Specialist	2.0	2.0	0.0	2.0
Asst Computer Systems Manager	1.0	1.0	0.0	1.0
Computer Center Manager	1.0	1.0	0.0	1.0
Data Analyst	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>15.0</b>	<b>15.5</b>	<b>0.0</b>	<b>15.5</b>
<b><u>School Lunch Program*</u></b>				
School Lunch Manager	1.0	1.0	0.0	1.0
Assistant School Lunch Manager **	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>2.0</b>	<b>2.0</b>	<b>0.0</b>	<b>2.0</b>
<b>Total</b>	<b>146.2</b>	<b>148.2</b>	<b>0.0</b>	<b>148.2</b>

\*funded through School Lunch Fund

\*\*10 month position

<p align="center"><b>TABLE XXIII</b> <b>CIVIL SERVICE STAFF BY SCHOOL</b></p>
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	<u>Budget</u> <u>2017-18</u>	<u>Actual</u> <u>2017-18</u>	Proposed Budget to Actual Increase <u>(Decrease)</u>	<u>Projected</u> <u>2018-19</u>
<b><u>I. Edgewood</u></b>				
<u>School Staff</u>				
Secy. to Principal	1.0	1.0	0.0	1.0
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
<b>Total</b>	<b>6.0</b>	<b>6.0</b>	<b>0.0</b>	<b>6.0</b>
<b><u>II. Fox Meadow</u></b>				
<u>School Staff</u>				
Secy. to Principal	1.8	1.8	0.0	1.8
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
<b>Total</b>	<b>6.8</b>	<b>6.8</b>	<b>0.0</b>	<b>6.8</b>
<b><u>III. Greenacres</u></b>				
<u>School Staff</u>				
Secy. to Principal	1.0	1.0	0.0	1.0
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
<b>Total</b>	<b>6.0</b>	<b>6.0</b>	<b>0.0</b>	<b>6.0</b>

<p align="center"><b>TABLE XXIII (continued)</b>  <b>CIVIL SERVICE STAFF BY SCHOOL</b></p>
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	<u>Budget</u> <u>2017-18</u>	<u>Actual</u> <u>2017-18</u>	<b>Proposed Budget</b> to Actual Increase <u>(Decrease)</u>	<u>Projected</u> <u>2018-19</u>
<b><u>IV. Heathcote</u></b>				
<u>School Staff</u>				
Secy. to Principal	1.2	1.0	0.0	1.0
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
<b>Total</b>	<b>6.2</b>	<b>6.0</b>	<b>0.0</b>	<b>6.0</b>
<b><u>V. Quaker Ridge</u></b>				
<u>School Staff</u>				
Secy. to Principal	1.8	1.8	0.0	1.8
<u>Guidance &amp; Pupil Personnel Services</u>				
Secy. to Psychologist	0.2	0.2	0.0	0.2
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
<b>Total</b>	<b>7.0</b>	<b>7.0</b>	<b>0.0</b>	<b>7.0</b>
<b>Elementary Total</b>	<b>32.0</b>	<b>31.8</b>	<b>0.0</b>	<b>31.8</b>

**TABLE XXIII (continued)**  
**CIVIL SERVICE STAFF BY SCHOOL**

	<u>Budget</u> <u>2017-18</u>	<u>Actual</u> <u>2017-18</u>	<b>Proposed Budget</b> <b>to Actual Increase</b> <b>(Decrease)</b>	<u>Projected</u> <u>2018-19</u>
<b><u>V. Middle School</u></b>				
<u>School Staff</u>				
Secy. to Principal	1.0	1.0	0.0	1.0
Secy. to Assistant Principal	1.0	1.0	0.0	1.0
Account Clerk	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	3.0	3.0	0.0	3.0
 <u>Guidance &amp; Pupil Services</u>				
Secy. to House Counselor	4.0	4.0	0.0	4.0
Secy. to Psychologist	<u>0.5</u>	<u>0.5</u>	<u>0.0</u>	<u>0.5</u>
	4.5	4.5	0.0	4.5
 <u>Health</u>				
Nurse	2.0	2.0	0.0	2.0
Secretary to Nurse	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	3.0	3.0	0.0	3.0
 <u>Plant</u>				
Custodians	<u>12.0</u>	<u>12.0</u>	<u>0.0</u>	<u>12.0</u>
<b>Total Middle School</b>	<b>22.5</b>	<b>22.5</b>	<b>0.0</b>	<b>22.5</b>
 <b><u>VII. Senior High School</u></b>				
<u>School Staff</u>				
Secretary to Principal	1.0	1.0	0.0	1.0
Secretaries to Asst. Principals	2.0	2.0	0.0	2.0
Account Clerk	1.0	1.0	0.0	1.0
Clerk-Receptionist	1.0	1.0	0.0	1.0
Attendance Secretary(SpecAttendClerk)	1.0	1.0	0.0	1.0
Library Typist	1.0	1.0	0.0	1.0
Secretary to Dept. Head	1.0	1.0	0.0	1.0
Secretary to Alternative School	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	9.0	9.0	0.0	9.0
 <u>Guidance &amp; Pupil Services</u>				
Secretary to Deans	5.0	5.0	0.0	5.0
Secretary to Psychologist	<u>0.4</u>	<u>0.6</u>	<u>0.0</u>	<u>0.6</u>
	5.4	5.6	0.0	5.6
 <u>Health</u>				
Nurse	2.0	2.0	0.0	2.0
Secretary to Nurse	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	3.0	3.0	0.0	3.0
 <u>Plant</u>				
Custodians	<u>16.0</u>	<u>16.0</u>	<u>0.0</u>	<u>16.0</u>
<b>Total Senior High School</b>	<b>33.4</b>	<b>33.6</b>	<b>0.0</b>	<b>33.6</b>

**TABLE XXIV  
CIVIL SERVICE STAFF DISTRICT WIDE**

	<u>Budget</u> <u>2017-18</u>	<u>Actual</u> <u>2017-18</u>	<u>Proposed Budget</u> <u>to Actual Increase</u> <u>(Decrease)</u>	<u>Projected</u> <u>2018-19</u>
<b><u>Superintendent's Office</u></b>				
Secy. to Supt. & Board	1.0	1.0	0.0	1.0
Secy to Superintendent	1.0	1.0	0.0	1.0
Census	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>3.0</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>
<b><u>Personnel Office</u></b>				
Manager of Human Resources	1.0	1.0	0.0	1.0
Personnel Assistant	1.0	1.0	0.0	1.0
Secretary	1.0	1.0	0.0	1.0
Public Relations Assistant	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>4.0</b>	<b>4.0</b>	<b>0.0</b>	<b>4.0</b>
<b><u>Finance Office</u></b>				
Secy. to Asst. Supt. For Business	1.0	1.0	0.0	1.0
Finance Officer	1.0	1.0	0.0	1.0
Assistant Business Manager	0.0	1.0	0.0	1.0
Accountant	2.0	1.0	0.0	1.0
Sr. Account Clerk	1.0	1.0	0.0	1.0
Payroll Clerk	0.0	1.0	0.0	1.0
Bookkeeper	1.0	1.0	0.0	1.0
Claims Auditor	<u>0.0</u>	<u>0.1</u>	<u>0.0</u>	<u>0.1</u>
	<b>6.0</b>	<b>7.1</b>	<b>0.0</b>	<b>7.1</b>
<b><u>Purchasing</u></b>				
Purchasing Officer	0.6	0.0	0.0	0.0
Purchasing Clerk	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>1.6</b>	<b>1.0</b>	<b>0.0</b>	<b>1.0</b>
<b><u>Information Technology</u></b>				
Director of Information Technology	1.0	1.0	0.0	1.0
Manager of Educational Technology	1.0	1.0	0.0	1.0
Database Manager	1.0	1.0	0.0	1.0
Secretary	1.0	1.5	0.0	1.5
Microcomputer Technician	1.0	1.0	0.0	1.0
Technical Support Specialist	1.0	1.0	0.0	1.0
AV Specialist	2.0	2.0	0.0	2.0
Facilitator-Educational Technology	1.0	1.0	0.0	1.0
Network Administrator	1.0	1.0	0.0	1.0
Network Specialist	2.0	2.0	0.0	2.0
Asst Computer Systems Manager	1.0	1.0	0.0	1.0
Computer Systems Manager	1.0	1.0	0.0	1.0
Data Analyst	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>15.0</b>	<b>15.5</b>	<b>0.0</b>	<b>15.5</b>
<b><u>Athletics, PE &amp; Health</u></b>				
Secretary to Director of P.E., Health & Athletics	1.7	1.7	0.0	1.7
<b><u>Special Education (Guidance &amp; Pupil Services)</u></b>				
Secretary to Director Special Ed	2.0	2.0	0.0	2.0
<b><u>Health</u></b>				
Nurses	1.5	1.5	0.0	1.5
Occupational Therapist	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>2.5</b>	<b>2.5</b>	<b>0.0</b>	<b>2.5</b>
<b>Subtotal</b>	<b>32.1</b>	<b>33.1</b>	<b>0.0</b>	<b>33.1</b>

<p align="center"><b>TABLE XXIV (continued)</b>  <b>CIVIL SERVICE STAFF DISTRICT WIDE</b></p>
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	<u>Budget</u> <u>2017-18</u>	<u>Actual</u> <u>2017-18</u>	<b>Proposed Budget</b> <b>to Actual Increase</b> <b>(Decrease)</b>	<u>Projected</u> <u>2018-19</u>
<b><u>Instructional Services</u></b>				
Secretary to Asst. Supt. For Instruction	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>1.0</b>	<b>1.0</b>	<b>0.0</b>	<b>1.0</b>
<b><u>Scarsdale Teachers Institute</u></b>				
Secretary to STI	<u>0.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>0.0</b>	<b>1.0</b>	<b>0.0</b>	<b>1.0</b>
<b><u>Plant</u></b>				
Director of Plant & Facilities	1.0	1.0	0.0	1.0
Secretary to Director of Plant & Facilities	1.5	1.5	0.0	1.5
Asst. Director of Plant & Facilities	1.0	1.0	0.0	1.0
Supervisor of Special Projects/Maintenance	1.0	1.0	0.0	1.0
Groundsmen	6.0	6.0	0.0	6.0
Maintenance	<u>6.0</u>	<u>6.0</u>	<u>0.0</u>	<u>6.0</u>
	<b>16.5</b>	<b>16.5</b>	<b>0.0</b>	<b>16.5</b>
<b><u>Transportation</u></b>				
Transportation Supervisor	1.0	1.0	0.0	1.0
Head Bus Driver	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
	<b>3.0</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>
<b><u>School Lunch Program*</u></b>				
School Lunch Manager	1.0	1.0	0.0	1.0
Assistant School Lunch Manager**	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>2.0</b>	<b>2.0</b>	<b>0.0</b>	<b>2.0</b>
<b>District Wide Total</b>	<b>58.3</b>	<b>60.3</b>	<b>0.0</b>	<b>60.3</b>
<b><u>Civil Service Staff Totals:</u></b>				
<b>Elementary</b>	<b>32.0</b>	<b>31.8</b>	<b>0.0</b>	<b>31.8</b>
<b>Middle School</b>	<b>22.5</b>	<b>22.5</b>	<b>0.0</b>	<b>22.5</b>
<b>Senior High</b>	<b>33.4</b>	<b>33.6</b>	<b>0.0</b>	<b>33.6</b>
<b>District Wide</b>	<u><b>58.3</b></u>	<u><b>60.3</b></u>	<u><b>0.0</b></u>	<u><b>60.3</b></u>
<b>TOTAL CIVIL SERVICE STAFF</b>	<b>146.2</b>	<b>148.2</b>	<b>0.0</b>	<b>148.2</b>

\*Funded through School Lunch Fund

\*\*10 month position



# APPENDIX - C

**BASIC STAR EXEMPTION CALCULATION &  
ITS IMPACT ON THE AVERAGE ASSESSED HOME**

**BASIC STAR \*\*\***

<b><u>Basic STAR Rate Calculation</u></b>		<b><u>2017-18</u></b>		<b><u>2018-19</u></b>	
		<b><u>Scarsdale</u></b>	<b><u>Mamaroneck</u></b>	<b><u>Scarsdale</u></b>	<b><u>Mamaroneck</u></b>
A	Basic Exemption	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
B	Westchester Price Differential Markup	2.9534 *	2.9534 *	2.8324 *	2.8324 *
C	County Equalization Ratio	1.000	1.000	0.8914	1
D	Equalization / STAR 2% Annual CAP Adjustment ****	1.00	1.00	1.04	1.02
E	(A*B*C*D) <b>Basic STAR Assessment Reduction</b>	<b><u>\$ 88,880</u></b>	<b><u>\$ 88,880</u></b>	<b><u>\$ 79,100</u></b>	<b><u>\$ 86,978</u></b>
F	Tax Rate / \$1,000	15.26	13.60	15.66	14.18
G	(E*F) <b>Basic STAR Exemption</b>	<b><u>\$ 1,356</u></b>	<b><u>\$ 1,209</u></b>	<b><u>\$ 1,239</u></b>	<b><u>\$ 1,233</u></b>
				<b>Max is \$1,383</b>	<b>Max is \$1,233</b>

**2017-18 Taxes Before and After STAR**

I	Average Assessed Home (Estimated)	\$ 1,595,700	\$ 1,595,700
J	(I*E) 2017/18 Taxes Before STAR	<u>\$ 24,351</u>	<u>\$ 21,707</u>
K	(J-G) 2017/18 Taxes after STAR	<u>\$ 22,995</u>	<u>\$ 20,498</u>

**2018/19 Taxes Before and After STAR**

M	Average Assessed Home (Estimated)	\$ 1,595,700	\$ 1,595,700
N	(M*E) 2018/19 Taxes Before STAR	<u>\$ 24,996</u>	<u>\$ 22,622</u>
O	(N-G) 2018/19 Taxes after STAR	<u>\$ 23,757</u>	<u>\$ 21,389</u>

P	(O-K) Tax Increase from 2017/18 to 2018/19	<u>\$ 762</u>	<u>\$ 891</u>
Q	(P/K) Percentage Increase (Decrease) from 2017/18 to 2018/19	3.31%	4.35%

\* The Westchester Price Differential is Estimated. The actual number may vary.

\*\*\* Please see Appendix C - Page 3 for the definition of BASIC STAR exemption eligibility.

\*\*\*\* Please note: Regardless of the results of the formula driven STAR calculation, since STAR is capped at a maximum amount of 2% more than the prior year, therefore Mamaroneck is Capped as noted. Actual amounts for Mamaroneck would have been \$1,256

**ENHANCED STAR EXEMPTION CALCULATION &  
ITS IMPACT ON THE AVERAGE ASSESSED HOME**

**ENHANCED STAR\*\*\***

<b><u>Enhanced STAR Rate Calculation</u></b>		<b><u>2017-18</u></b>		<b><u>2018-19</u></b>	
		<b><u>Scarsdale</u></b>	<b><u>Mamaroneck</u></b>	<b><u>Scarsdale</u></b>	<b><u>Mamaroneck</u></b>
<b>A</b>	Enhanced Exemption	\$ 65,300	\$ 65,300	\$ 66,800	\$ 66,800
<b>B</b>	Westchester Price Differential Markup	2.9534 *	2.9534 *	2.8324	2.8324 *
<b>C</b>	County Equalization Ratio	1.000	1.000	0.891	1.000
<b>D</b>	Equalization / STAR 2% Annual CAP Adjustment ****	1.006	1.006	1.04	1.00
<b>E (A*B*C*D)</b>	<b>Enhanced STAR Assessment Reduction</b>	<b>\$ 194,060</b>	<b>\$ 194,060</b>	<b>\$ 175,860</b>	<b>\$ 189,955</b>
<b>F</b>	Tax Rate / \$1,000	15.26	13.60	15.66	14.18
<b>G (E*F)</b>	<b>Enhanced STAR Exemption</b>	<b>\$ 2,961</b>	<b>\$ 2,640</b>	<b>\$ 2,755</b>	<b>\$ 2,693</b>
				<b>Max is \$2,977</b>	<b>Max is \$2,693</b>

<b><u>2017-18 Taxes Before and After STAR</u></b>			
<b>I</b>	<b>Average Assessed Home (Estimated)</b>	<b>\$ 1,595,700</b>	<b>\$ 1,595,700</b>
<b>J (I*E)</b>	<b>2017/18 Taxes Before STAR</b>	<b>\$ 24,351</b>	<b>\$ 21,707</b>
<b>K (J-G)</b>	<b>2017/18 Taxes after STAR</b>	<b>\$ 21,390</b>	<b>\$ 19,067</b>

<b><u>2018/19 Taxes Before and After STAR</u></b>			
<b>M</b>	<b>Average Assessed Home (Estimated)</b>	<b>\$ 1,595,700</b>	<b>\$ 1,595,700</b>
<b>N (M*E)</b>	<b>2018/19 Taxes Before STAR</b>	<b>\$ 24,996</b>	<b>\$ 22,622</b>
<b>O (N-G)</b>	<b>2018/19 Taxes after STAR</b>	<b>\$ 22,242</b>	<b>\$ 19,929</b>

<b>P (O-K)</b>	<b>Tax Increase from 2017/18 to 2018/19</b>	<b>\$ 852</b>	<b>\$ 862</b>
<b>Q (P/K)</b>	<b>Percentage Increase (Decrease) from 2017/18 to 2018/19</b>	<b>3.98%</b>	<b>4.52%</b>

\* The Westchester Price Differential is Estimated. The actual number may vary.

\*\*\* Please see Appendix C - Page 3 for the definition of ENHANCED STAR exemption eligibility.

\*\*\*\* Please note: Regardless of the results of the formula driven STAR calculation, since STAR is capped at a maximum amount of 2% more than the prior year, therefore Mamaroneck is Capped as noted. Actual amounts for Mamaroneck would have been \$2,797

**The following explanations are based on information provided by the New York State Office of Real Property Tax Services website and can be found at the link noted below. (Note: If you purchased your home after August 1, 2015, you are no longer eligible for a direct STAR property tax exemption. This is because Part A of Chapter 60 of the Laws of 2016 has converted STAR to a personal income tax credit instead of a property tax exemption. You may apply directly with the NYS Department of Taxation and Finance)**

**<https://www.tax.ny.gov/pit/property/star/default.htm>**

### **Q. What is STAR?**

**A.** STAR is the School Tax Relief Program that provides a partial exemption from school property taxes. All New Yorkers who earn less than \$500,000 and own and live in their one, two, or three-family home, condominium, cooperative apartment, manufactured home, or farm dwelling are currently eligible for a STAR exemption on their primary residence.

There are two parts to the STAR program:

The **Basic STAR** exemption is available for owner-occupied, primary residences regardless of the owners' ages or incomes. Basic STAR works by exempting the first \$30,000 of the full value of a home from school taxes. Basic STAR is available to anyone who owns and lives in his or her home and earns less than \$500,000.

The **Enhanced STAR** exemption is available for the primary residences of senior citizens (age 65 and older) with yearly household incomes not exceeding the statewide standard. For qualifying senior citizens, the Enhanced STAR program works by exempting the first \$65,300 for 2017-18 and \$66,800 for 2018-19 of the full value of their home from school property taxes. For property owned by a husband and wife, or by siblings, only one of them must be at least 65 years of age as of December 31 of the year in which the exemption will begin to qualify for the Enhanced exemption. Their combined annual income, however, must not exceed the STAR income standard. The certified Income Standard for the Enhanced STAR exemption for the 2017-18 & 2018-19 School Levy will be \$86,000.

### **Q. What is the definition of income for the Enhanced STAR exemption?**

**A.** Income is based on the applicant's second prior year's income tax return. For instance, for the 2017 assessment roll (2018-19 school levy for Scarsdale and Mamaroneck), income was based on the 2016 income tax return. The combined income of all of the owners and of any owner's spouse who resides on the premises may not exceed the STAR income standard (maximum) for the applicable income tax year. Income is defined as federal "adjusted gross income" [AGI] as reported on the applicant's Federal or State income tax return, less the "taxable amount" of total distributions from individual retirement accounts or individual retirement annuities, both of which are commonly known as "IRAs." A cost of living adjustment (COLA) is made annually to the STAR income standard; contact your local assessor or call 1-877-6-STAR-NY for the current income standard when that is available.

# **APPENDIX - D**

BOCES Administrative & Facility Charges - 10 Year History					
	BOCES ADMINISTRATIVE AND FACILITY COSTS				
	ACTUAL EXPENDITURES 2008-09 THROUGH 2016-17,				
	ESTIMATED ACTUAL 2017-18 AND PROPOSED BUDGET 2018-19				
				<b>Total</b>	<b>%</b>
	Administration	Facility Charge	Special Charges	<b>BOCES Charges</b>	<b>Inc. (Dec.)</b>
2008-2009	256,345	143,250	0	399,595	16.12%
2009-2010	270,317	147,285	0	417,602	2.17%
2010-2011	279,647	143,448	0	423,095	4.51%
2011-2012	286,471	139,342	0	425,813	1.32%
2012-2013	282,595	133,260	0	415,855	0.64%
2013-2014	299,441	137,118	0	436,559	(2.34%)
2014-2015	334,539	140,895	0	475,434	4.98%
2015-2016	373,559	140,895	0	517,218	8.79%
2016-2017	406,816	145,280	0	552,096	6.74%
2017-2018	442,244	144,941	0	587,185	6.36%
<b>2018-2019</b>	<b>512,369</b>	<b>146,564</b>	<b>0</b>	<b>658,933</b>	<b>12.22%</b>

# APPENDIX - E

### **Refund of Real Property Taxes (Tax Certioraris) – 10 Year History**

Funds have been provided in this section of the budget for refunds of property taxes for prior years. Listed below are the refunds that have been made for the period 2009-10 through January 2018; the adopted budget for 2017-18, and the proposed budget for 2018-19.

YEAR	AMOUNT	PROPERTY
2009-10 Actual	\$52,010	Various \$52,010.
2010-11 Actual	\$142,664	Holly Mgmt.- \$40,764; Goldernberger - \$27,576; thirteen Others - \$74,324.
2011-12 Actual	\$433,283	Heathcote Overhill Corp. - \$337,050; K. Nicholas Trust - \$30,529; Caputo - \$22,740; seven others - \$42,964.
2012-13 Actual	\$380,584	Chaseway LLC - \$217,420; HSBC - \$110,685; five others \$52,749.
2013-14 Actual	\$884,880	Quaker Ridge Golf Course \$519,698, Verizon \$286,466, five others \$78,716.
2014-15 Actual	\$69,123	Various \$69,123.
2015-16 Actual	\$96,655	Berger - \$42,415; six others \$54,240.
2016-17 Actual	\$976,228	Fenway Golf Club - \$401,570, Scarsdale Chateaux - \$193,493 and others - \$381,165
2017-18 Budget #	\$0	The District also budgets \$25,000 annually for “other” Tax refunds that are unrelated to Certiorari’s.
2017-18 Act(To date)	\$1,300,000	2 Overhill Rd. Assoc. - \$390,069; others \$395,709 & others estimated \$514,222.
2018-19 Budget #	\$1,025,000	The District is budgeting \$1,025,000 for future Tax Certiorari Refunds for budgets after 2018-19.

The Tax Certiorari Reserve balance as of June 30, 2017 was \$5,717,630 and projected balance for June 30, 2018 is \$4,425,523 based on estimated refunds of \$1,300,000. Actual refunds of less than \$1,300,000 will result in a higher reserve balance as of June 30, 2018 whereas refunds less than \$1,300,000 will result in a smaller reserve balance as of June 30, 2018.

The reserve has grown significantly since the districtwide revaluation done in 2014. The District has begun to settle some of the Tax Certiorari cases, however at this time there is no enough data to predict accurately what will actually be necessary to pay for the Tax Certiorari settlements that currently remain open. The District will continue to analyze this data throughout the year in order to understand if the current reserve estimate is reasonable.

In addition, interest income earned on the investment of the reserve funds will also be added back to the reserve.

#The District also budgets \$25,000 annually for “other” Tax refunds that are unrelated to Certiorari’s.

See page 59-63 for more information on reserves.



# **APPENDIX - F**

## Summary – Aides and Part-Time Bus Drivers

### 2018-19 Aides Budget

Building Aides	Building Aides include individuals compensated under the School Aide, Teacher Aide, and Principal Aide designations in the ASTAA contract. Individuals in this role support each of the kindergarten classes, grades 1-5 classrooms, provide cafeteria and playground supervision, or serve in speciality support roles to secondary departments. The number of Aides in this category are determined by established allocation formulas tied to school enrollments. Changes in hours reflect the actual experience in buildings during the 2017-18 school year, including the addition of hours associated with the expansion of the school day that started in September, 2017, and will continue in 2018-19.
Program Aides- Special Education	This group of Aides includes those serving students with disabilities in the general classroom, in parallel classes, as 1:1 Aides, and in the Learning Resource Center. The total number of Aides necessary in this group is determined by the Committee on Special Education in accordance with state mandate.
Program Aides- Other	These individuals are assigned to the District level, and serve as school bus monitors.

### 2018-19 Bus Drivers

Part-Time Bus Drivers	The District employs 61 part-time bus drivers to operate its transportation program. Drivers work 30 hours per week except for four additional drivers who are used in the afternoon only for a total of 15 hours per week.
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AIDES COST 2017-18 BUDGET 38 WEEKS				
<u>Location</u>	<u>Building Aide</u>	<u>Program Aide- Special Educ.</u>	<u>Program Aide- Other</u>	<u>Totals</u>
<b>District</b>				
Hrs./Wk.	219		200	<b>419</b>
Hrs./Yr.	8,322		7,600	<b>15,922</b>
<b>Total \$</b>	<b>\$198,490</b>		<b>\$200,336</b>	<b>\$ 398,826</b>
Edgewood				
Hrs./Wk.	294	335		<b>629</b>
Hrs./Yr.	11,172	12,730		<b>23,902</b>
<b>Total \$</b>	<b>\$237,261</b>	<b>\$ 265,003</b>		<b>\$ 502,264</b>
Fox Meadow				
Hrs./Wk.	334	235		<b>569</b>
Hrs./Yr.	12,692	8,930		<b>21,622</b>
<b>Total \$</b>	<b>\$280,428</b>	<b>\$238,987</b>		<b>\$ 519,415</b>
Greenacres				
Hrs./Wk.	274	400		<b>674</b>
Hrs./Yr.	10,412	15,200		<b>25,612</b>
<b>Total \$</b>	<b>\$224,044</b>	<b>\$344,075</b>		<b>\$ 568,119</b>
Heathcote				
Hrs./Wk.	274	285		<b>559</b>
Hrs./Yr.	10,412	10,830		<b>21,242</b>
<b>Total \$</b>	<b>\$222,946</b>	<b>\$269,150</b>		<b>\$ 492,096</b>
Quaker Ridge				
Hrs./Wk.	312	375		<b>687</b>
Hrs./Yr.	11,856	14,250		<b>26,106</b>
<b>Total \$</b>	<b>\$263,863</b>	<b>\$279,133</b>		<b>\$ 542,996</b>
<b>Elementary Totals</b>				
Hrs./Wk.	1,488	1,630		<b>3,118</b>
Hrs./Yr.	56,544	61,940		<b>118,484</b>
<b>Elem. Total \$</b>	<b>\$ 1,228,542</b>	<b>\$ 1,396,348</b>		<b>\$ 2,624,890</b>
Middle School				
Hrs./Wk.	332	405		<b>737</b>
Hrs./Yr.	12,616	15,390		<b>28,006</b>
<b>Total \$</b>	<b>\$249,711</b>	<b>\$303,535</b>		<b>\$ 553,246</b>
High School				
Hrs./Wk.	545	208		<b>753</b>
Hrs./Yr.	15,260	7,904		<b>23,164</b>
<b>Total \$</b>	<b>\$441,979</b>	<b>\$159,888</b>		<b>\$ 601,867</b>
<b>Totals</b>				
Hrs./Wk.	2,584	2,243	200	<b>5,027</b>
Hrs./Yr.	92,742	85,234	7,600	<b>185,576</b>
<b>Total \$</b>	<b>\$ 2,118,722</b>	<b>\$ 1,859,771</b>	<b>\$ 200,336</b>	<b>\$ 4,178,829</b>

AIDES COST 2018-19 BUDGET 38 WEEKS				
<u>Location</u>	<u>Building Aide</u>	<u>Program Aide- Special Educ.</u>	<u>Program Aide- Other</u>	<u>Totals</u>
<b>District</b>				
Hrs./Wk.	220		200	<b>420</b>
Hrs./Yr.	8,360		7,600	<b>15,960</b>
<b>Total \$</b>	<b>\$203,452</b>		<b>\$205,344</b>	<b>\$ 408,797</b>
Edgewood				
Hrs./Wk.	318	366		<b>684</b>
Hrs./Yr.	12,084	13,908		<b>25,992</b>
<b>Total \$</b>	<b>\$262,596</b>	<b>\$302,221</b>		<b>\$ 564,817</b>
Fox Meadow				
Hrs./Wk.	360	260		<b>620</b>
Hrs./Yr.	13,680	9,880		<b>23,560</b>
<b>Total \$</b>	<b>\$297,266</b>	<b>\$214,692</b>		<b>\$ 511,959</b>
Greenacres				
Hrs./Wk.	295	433		<b>728</b>
Hrs./Yr.	11,210	16,454		<b>27,664</b>
<b>Total \$</b>	<b>\$243,593</b>	<b>\$357,512</b>		<b>\$ 601,106</b>
Heathcote				
Hrs./Wk.	295	314		<b>609</b>
Hrs./Yr.	11,210	11,932		<b>23,142</b>
<b>Total \$</b>	<b>\$243,593</b>	<b>\$259,282</b>		<b>\$ 502,876</b>
Quaker Ridge				
Hrs./Wk.	335	412		<b>747</b>
Hrs./Yr.	12,730	15,656		<b>28,386</b>
<b>Total \$</b>	<b>\$276,623</b>	<b>\$340,205</b>		<b>\$ 616,828</b>
<b>Elementary Totals</b>				
Hrs./Wk.	1,603	1,785		<b>3,388</b>
Hrs./Yr.	60,914	67,830		<b>128,744</b>
<b>Elem. Total \$</b>	<b>\$ 1,323,672</b>	<b>\$ 1,473,913</b>		<b>\$ 2,797,585</b>
Middle School				
Hrs./Wk.	355	444		<b>799</b>
Hrs./Yr.	13,490	16,872		<b>30,362</b>
<b>Total \$</b>	<b>\$293,138</b>	<b>\$366,629</b>		<b>\$ 659,766</b>
High School				
Hrs./Wk.	580	234		<b>814</b>
Hrs./Yr.	22,040	8,892		<b>30,932</b>
<b>Total \$</b>	<b>\$478,929</b>	<b>\$193,223</b>		<b>\$ 672,152</b>
<b>Totals</b>				
Hrs./Wk.	2,758	2,463	200	<b>5,421</b>
Hrs./Yr.	104,804	93,594	7,600	<b>205,998</b>
<b>Total \$</b>	<b>\$ 2,299,191</b>	<b>\$ 2,033,765</b>	<b>\$ 205,344</b>	<b>\$ 4,538,300</b>

**Please proceed to the next page**

# **APPENDIX – G**

## **II INSTRUCTION**

### **Data Sheet D - Extracurricular Assignments**

#### **2018-19 CALCULATIONS**

Funds for extracurricular assignments are determined by agreement between the Board of Education and the Scarsdale Teachers Association. Extra curricular assignment pay should be the product of the appropriate point value times .0019 times the February 1, 2016 Base Salary (Class I, Step 1 ) during each year of the Agreement. For teachers regularly employed by the Board who advise in the same activity beyond one year, the multiplier shall be as follows: Year 2=.0021, Year 3=.0023, except that these multipliers will not be advanced during the 2016-17 and 2018-19 school years.

<b>2018-19 Calculations</b>	<b>2018-19 Points</b>	<b>Budgeted \$ Amount</b>
<b><u>Senior High School</u></b>		
High School Yearbook Advisor (65)	65	8,767
High School Yearbook Advisor (65)	65	7,242
High School Newspaper Advisor (65)	65	8,767
High School Newspaper Advisor (65)	65	8,767
High School Senior Class Advisor (55)	55	6,128
High School Senior Class Advisor (55)	55	6,128
High School Student Government Advisor	45	6,069
High School Student Government Advisor	45	6,069
High School Speech & Debate Coach	105	14,161
High School Asst. Speech & Debate Coach	30	4,046
High School U.N. Club Advisor	90	11,083
High School Band Director	55	7,418
High School Chamber Orchestra	75	8,357
High School Video Production	40	4,457
High School Drama Club Advisor	40	5,395
High School Technical Club Advisor	40	5,395
High School Musical Pit Director	20	2,697
High School Tri-M Music Honor Society	20	2,697
High School Drama Director (3 productions 35 each)	105	14,161
High School Technical Director (3 productions 30 each)	90	12,138
High School Musical Production Coach (3 productions 30 each)	90	10,028
High School Literary Magazine Advisor	40	5,395
High School Habitat for Humanity	40	5,395
High School Mock Trial	45	6,069
High School French Club	10	1,114
High School Junior Class Advisor	50	5,571
High School Sophomore Class Advisor (20)	20	2,228
High School Sophomore Class Advisor (20)	20	2,228
High School Freshman Class Advisor (15)	15	1,671
High School Freshman Class Advisor (15)	15	1,671
High School Science Olympiad (20 per advisor)	20	2,697
High School Science Olympiad (20 per advisor)	20	2,697
High School Signifer	20	2,697
High School Mathematics Team Coach	50	6,744
High School Wellness Coordinator	40	5,395
High School A Capella Advisor	40	4,926
High School All County/State High School Chorus	15	1,671
High School Foreign Exchange Head	20	2,228
High School Foreign Exchange Head	20	2,463
High School Asst. Foreign Exchange	10	1,231
High School Asst. Foreign Exchange	10	1,349
High School Advisor to International Student Program	15	1,847
High School Garden Club Sponsor	40	4,457
High School Honor Society Art Advisor	10	1,349
High School Quiz Bowl	40	4,926
High School Hack Scarsdale Club	40	4,926
<b>Total Senior High School</b>		<b>242,915</b>

<b>2018-19 Calculations (Continued)</b>	<b>2018-19 Points</b>	<b>Budgeted \$ Amount</b>
<b><u>Middle School</u></b>		
Middle School Technical Advisor	25	3,372
Middle School Yearbook Advisor	95	12,813
Middle School Student Government Advisor	95	12,813
Middle School Student Government Asst.	40	5,395
Middle School Speech Contest Director	25	3,372
Middle School Literary Magazine Advisor	40	5,395
Middle School Drama Director (3 productions 30 each)	90	12,138
Middle School Musical Director (3 productions 30 each)	90	12,138
Middle School Costume/Props Director (3 productions 30 each)	90	12,138
Middle School Production Technical Advisor (3 productions 30 each)	90	12,138
Middle School Video Yearbook	25	3,372
Middle School Global Nomads	10	1,231
Middle School Global Nomads	10	1,231
Middle School Math Counts Club	35	4,720
Middle School Science Olympiad (25 per advisor)	25	2,786
Middle School Science Olympiad (25 per advisor)	25	3,372
Middle School Science Olympiad (25 per advisor)	25	3,372
Middle School Science Olympiad (25 per advisor)	25	3,372
Middle School Science Olympiad (25 per advisor)	25	3,372
Middle School Human Rights Advisor	25	3,372
Middle School Young Women in Leadership	15	2,023
Middle School School Store	15	2,023
Middle School Activities Advisors	90	12,138
Middle School Jazz Ensemble	40	5,395
Middle School Wind Chamber Ensemble	40	5,395
Middle School Vocal Music Solo Club	40	5,395
Data Sheet D - Extracurricular Assignments (continued)		0
Middle School Sinfonietta Strings	20	2,463
Middle School Percussion Ensemble	20	2,463
All County State Middle School Chorus	10	1,349
<b>Total Middle School</b>		<b>163,251</b>
<b><u>Elementary Schools</u></b>		
<b><u>Elementary Activity Advisors (5 x 125)</u></b>	625	76,963
Elementary Band Advisor	40	5,395
Elementary Orchestra Advisor	40	5,395
All County Elementary Chorus	40	5,395
<b>Total Elementary</b>		<b>93,147</b>
<b><u>Accompanist</u></b>		
Elementary		22,449
Middle School		6,095
Senior High		38,525
<b>Total Accompanist</b>		<b>67,069</b>
<b>Grand Total Extracurricular Assignments</b>		<b>566,383</b>

## II INSTRUCTION

### 285-000 Interscholastic Athletics

Data Sheet A-1 Sports, Coaching Salaries, and Student Participation

#### 2018-19 CALCULATIONS

Funds for coaching salaries are determined by agreement between the Board of Education and the Scarsdale Teachers Association. Athletic coaching salaries are the product of the appropriate point value listed below, times a factor of 0.0023, times the base salary (BA Step 1) in effect during a given salary year. For teachers regularly employed by the Board who coach in the same sport beyond one year, the multiplier as follows:  
second year: .0025, third year: 0.0027, fourth year: 0.0029, fifth year 0.0030.

The estimated salaries below are based upon present incumbents

Position	Points	\$Amount	# of Students Participating**
Assistant Athletic Director (Fall, Winter, Spring)	150	\$ 26,388	
Baseball Frosh	38	\$ 6,685	15
Baseball JV	46	\$ 5,630	24
Baseball Varsity Asst	40	\$ 4,896	26
Baseball Varsity Head	60	\$ 10,555	26
Basketball Boys Frosh	46	\$ 5,630	14
Basketball Boys Frosh	46	\$ 8,092	14
Basketball Boys JV	50	\$ 6,119	14
Basketball Boys Varsity Asst	40	\$ 4,896	14
Basketball Boys Varsity Head	76	\$ 9,689	14
Basketball Girls Frosh	46	\$ 6,204	0
Basketball Girls JV	50	\$ 7,741	9
Basketball Girls Varsity Asst	40	\$ 5,395	15
Basketball Girls Varsity Head	76	\$ 11,249	15
Bowling Head	43	\$ 7,565	29
Cheerleading JV (Fall)	37	\$ 4,990	13
Cheerleading JV (Winter)	37	\$ 4,990	13
Cheerleading Varsity (Fall)	42	\$ 6,548	14
Cheerleading Varsity (Winter)	42	\$ 6,548	14
Crew Assistant	30	\$ 4,398	24
Cross Country Asst	36	\$ 5,569	67
Cross Country Asst	36	\$ 6,333	67
Cross Country Head	57	\$ 10,027	67
Field Hockey J.V. B	40	\$ 5,395	0
Field Hockey JV	38	\$ 4,651	20
Field Hockey Varsity Asst	40	\$ 5,956	20
Field Hockey Varsity Head	58	\$ 10,203	20
Football Frosh Asst	36	\$ 6,333	30
Football Frosh Asst	36	\$ 4,406	30
Football Frosh Head	36	\$ 4,406	30
Football JV Asst	36	\$ 5,700	30
Football JV B Asst	36	\$ 4,855	0
Football JV B Head	36	\$ 4,855	0
Football JV Head	43	\$ 7,565	30
Football Varsity Asst	50	\$ 7,710	42



Football Varsity Asst	50	\$	8,796	42
Football Varsity Asst	50	\$	6,629	42
Football Varsity Head	85	\$	14,953	42
Golf Boys	45	\$	7,916	18
Golf Girls	45	\$	7,916	17
Gymnastics Asst	48	\$	7,109	16
Gymnastics Head	65	\$	11,435	16
HS Intramurals-Fall	30	\$	4,222	36
HS Intramurals-Spring	30	\$	4,222	
HS Intramurals-Winter	30	\$	4,222	45
Ice Hockey Asst	40	\$	5,395	
Ice Hockey Head	54	\$	6,609	18
Ice Hockey Head JV	40	\$	5,864	13
Ice Hockey JV Asst	30	\$	3,672	13
Indoor Track Asst	47	\$	7,166	101
Indoor Track Asst	47	\$	8,268	101
Indoor Track Asst	47	\$	8,268	101
Indoor Track Asst	47	\$	6,615	101
Indoor Track Asst	47	\$	6,615	101
Indoor Track Head	72	\$	12,666	101
Lacrosse Boys Frosh	43	\$	6,052	0
Lacrosse Boys JV	48	\$	8,444	28
Lacrosse Boys Varsity Asst	43	\$	6,052	24
Lacrosse Boys Varsity Head	63	\$	9,975	24
Lacrosse Girls JV (A)	48	\$	6,755	18
Lacrosse Girls JV (B)	48	\$	6,755	18
Lacrosse Girls Varsity Asst	43	\$	5,701	20
Lacrosse Girls Varsity Head	63	\$	9,347	20
Modified Athletic Director (Fall)	38	\$	6,685	
Modified Athletic Director (Spring)	38	\$	6,685	
Modified Athletic Director (Winter)	38	\$	6,685	
Modified Cheerleading Asst	27	\$	3,167	
Modified Cheerleading Head	30	\$	3,825	26
Modified Cross Country Asst	27	\$	4,592	
Modified Cross Country Head	30	\$	5,278	70
Modified Field Hockey Asst	27	\$	4,750	
Modified Field Hockey Asst	27	\$	4,275	
Modified Field Hockey Head	30	\$	5,278	42
Modified Ice Hockey Asst	30	\$	4,651	
Modified Ice Hockey Head	33	\$	5,140	15
Modified Lacrosse Boys Asst	27	\$	4,750	
Modified Lacrosse Boys Head	30	\$	5,278	
Modified Lacrosse Boys Head	30	\$	5,278	70
Modified Lacrosse Girls Asst	27	\$	4,750	
Modified Lacrosse Girls Head	30	\$	4,222	
Modified Lacrosse Girls Head	30	\$	5,278	85
Modified Track Asst	27	\$	3,958	
Modified Track Asst	27	\$	3,958	
Modified Track Head	30	\$	5,278	90
Modified Volleyball Asst.	27	\$	4,750	

Modified Volleyball Head	30	\$	5,278	32
Modified Volleyball Head	30	\$	5,278	32
Modified Wrestling Asst	27	\$	4,275	
Modified Wrestling Head	30	\$	5,278	32
Outdoor Track Asst	40	\$	4,896	162
Outdoor Track Asst	40	\$	6,099	162
Outdoor Track Asst	40	\$	7,037	162
Outdoor Track Asst	40	\$	7,037	162
Outdoor Track Asst	40	\$	5,629	162
Outdoor Track Asst	40	\$	6,181	162
Outdoor Track Asst	40	\$	5,864	162
Outdoor Track Head	68	\$	11,963	162
Ski Coach Asst	35	\$	5,395	
Ski Coach Head	45	\$	6,976	59
Soccer Boys J.V A	53	\$	7,869	18
Soccer Boys J.V.	48	\$	5,875	20
Soccer Boys J.V. B	48	\$	7,374	12
Soccer Boys Varsity A Asst	40	\$	5,100	26
Soccer Boys Varsity A Head	67	\$	8,542	27
Soccer Boys Varsity B Head	53	\$	8,159	18
Soccer Girls JV	48	\$	6,755	22
Soccer Girls JV B	48	\$	6,609	23
Soccer Girls Varsity Asst	40	\$	6,160	26
Soccer Girls Varsity B Head	53	\$	6,487	23
Soccer Girls Varsity Head	67	\$	10,608	26
Softball Asst	40	\$	5,629	11
Softball Frosh	30	\$	4,222	0
Softball Head	55	\$	8,506	11
Softball JV	40	\$	6,170	12
Strength & Conditioning Coach (Fall)	50	\$	6,744	50
Strength & Conditioning Coach (Spring)	50	\$	6,744	50
Strength & Conditioning Coach (Winter)	50	\$	7,330	50
Swimming Boys Asst	50	\$	6,374	44
Swimming Boys Head	65	\$	10,036	44
Swimming Girls Asst	50	\$	7,721	43
Swimming Girls Head	65	\$	11,435	43
Tennis Boys Head	50	\$	8,796	15
Tennis Boys JV	33	\$	5,805	16
Tennis Boys Varsity B Head	33	\$	5,805	20
Tennis Girls JV	33	\$	4,838	13
Tennis Girls Varsity A Head	50	\$	8,796	16
Tennis Girls Varsity B Head	33	\$	5,805	16
Volleyball Boys JV	38	\$	6,016	9
Volleyball Boys Varsity	54	\$	9,500	17
Volleyball Girls J.V. B	38	\$	4,651	15
Volleyball Girls Head	54	\$	9,500	19
Volleyball Girls JV	38	\$	4,651	15
Volleyball Girls Varsity B	38	\$	6,016	15
Wrestling Assistant	48	\$	8,444	38
Wrestling Head	67	\$	11,787	38
Wrestling JV	48	\$	7,425	44
	5,967	\$	919,792	4,590

# APPENDIX - H

## VEHICLE REPLACEMENT SCHEDULE

The transportation fleet is comprised of large (44-66 passenger) and small (18-20 passenger) buses, automobiles to drive small groups of private school and special education students, and wheelchair vans to transport physically disabled students.

In the early 1990s, the District purchased a new fleet of vehicles both for the Building and the Transportation Departments using a 5-7 year financing. While this approach met the needs of a newly reorganized transportation service, it also meant that all of the vehicles would age and eventually become obsolete at approximately the same time. As such, it is not a recommended approach for financing a student transportation program.

Since that time, the District has made every effort to provide annual funding for gradual vehicle replacement. Each year, the supervisor and the mechanics who service the buses review the maintenance records of each vehicle. Buses that have shown an increasing tendency to break down will eventually be moved to use as a spare vehicle, rather than one with a daily schedule. Every effort is made to keep the buses on the road for as long as possible. However, sometimes the undercarriages or bodies of the vehicles succumb to rust before the mechanical parts wear out. In this area, it is unusual for vehicles to stay in regular use for more than 10 years. Transportation consultants generally recommend that the average life of a fleet not exceed seven years. The following pages present statistics concerning the age and mileage of the fleet.

Vehicles are purchased through New York State purchasing contracts. Below are vehicle purchase projections for the next five years.

<u>School Year</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>(plan)</u>	<u>(plan)</u>	<u>(plan)</u>	<u>(plan)</u>	<u>(plan)</u>
<u>Large Buses</u>	1	2	1	2	1	2	1	2
<u>Cost per bus</u>	105,542	107,809	104,235	114,000	117,000	118,000	119,000	120,000
<u>Mini buses</u>	3	2	3	0	2	1	2	1
<u>Cost per bus</u>	41,769	42,954	46,914	N/A	51,000	52,000	53,000	54,000
<u>Lift gate buses</u>	1	0	0	1	1	0	0	0
<u>Cost per bus</u>	55,201	N/A	N/A	65,000	N/A	N/A	N/A	N/A
<u>Automobiles</u>	2	0	4	0	1	1	1	0
<u>Cost per vehicle</u>	23,419	N/A	23,396	N/A	27,600	28,500	29,600	N/A
<b>Total Vehicle Purchase</b>	<b>\$332,888</b>	<b>\$301,526</b>	<b>\$338,559</b>	<b>\$293,000</b>	<b>\$246,600</b>	<b>\$316,500</b>	<b>\$254,600</b>	<b>\$294,000</b>

			Statistics of Large Buses						
Vehicle Number	Type	Number of Passengers	Purchase Year	Years on Road	2017-18-Assignmt	Mileage A/O Jan 17	Diff	Mileage A/O Jan18	Diff
137	Large Bus	66	2000	18	Spare	82,421	1,616	83,417	996
138	Large Bus	66	2000	18	Spare	93,065	1,028	93,946	881
139	Large Bus	66	2001	17	Auction List	62,241	0	62,241	0
140	Large Bus	66	2001	17	Auction List	55,934	0	55,934	0
141	Large Bus	66	2002	16	Spare	82,622	2,197	83,824	1,202
142	Large Bus	66	2002	16	Spare	73,779	697	75,193	1,414
143	Large Bus	66	2003	15	Spare	81,983	2,177	84,189	2,206
145	Large Bus	66	2005	13	Spare	87,564	3,763	90,219	2,655
146	Large Bus	66	2005	13	Spare	77,891	3,163	78,909	1,018
147	Large Bus	66	2006	12	In Service	87,137	5,958	92,666	5,529
148	Large Bus	66	2006	12	In Service	90,477	5,087	95,927	5,450
149	Large Bus	66	2006	12	Spare	99,723	5,615	104,344	4,621
150	Large Bus	66	2006	12	Spare	85,224	6,410	90,633	5,409
151	Large Bus	66	2006	12	Spare	83,781	6,094	87,140	3,359
152	Large Bus	66	2006	12	Spare	70,196	4,049	73,682	3,486
153	Large Bus	66	2006	12	In Service	70,715	5,668	75,892	5,177
154	Large Bus	66	2006	12	Spare	87,407	7,052	91,948	4,541
155	Large Bus	66	2009	9	In Service	71,873	7,487	79,033	7,160
156	Large Bus	66	2011	7	In Service	46,630	6,644	53,547	6,917
157	Large Bus	66	2011	7	In Service	55,131	7,980	62,548	7,417
158	Large Bus	66	2012	6	In Service	24,917	6,897	30,973	6,056
159	Large Bus	66	2012	6	In Service	33,891	7,823	41,402	7,511
160	Large Bus	66	2013	5	In Service	20,650	7,125	28,017	7,367
161	Large Bus	66	2015	3	In Service	15,514	8,632	23,995	8,481
162	Large Bus	66	2015	3	In Service	15,611	8,830	24,083	8,472
163	Large Bus	66	2016	2	In Service	6,716	6,716	12,919	6,203
164	Large Bus	66	2016	2	In Service			7,515	7,515
165	Large Bus	66	2016	2	In Service			6,199	6,199
166	Large Bus	66	2017	1	In Service			1,975	1,975
Total number of miles per year						1,663,093	128,708	1,792,310	129,217
Average total mileage for large buses is						63,965		61,804	
Average age of fleet for large buses						10			
Average annual miles for large buses							4,950		4,366
Spare buses are not specifically assigned to regular runs but instead are used on field and athletic trips or on routes when regular buses are not available due to inspection, service, etc.									

Statistics of Small Bus Fleet									
Bus No.	Type	Number of Passengers	Purchase Year	Years On Road	2017-18 Assignment	Mileage A/O Jan-17	Mileage Difference	Mileage A/O Jan-18	Mileage Difference
72	Mini Bus	20	1999	19	Auction List	130,675	3,676	130,675	-
74	Mini Bus	20	2000	18	Auction List	119,317	3,032	119,317	-
75	Mini Bus	20	2000	18	Spare	143,871	5,976	145,540	1,669
79	Mini Bus	20	2001	17	Spare	152,743	5,953	157,495	4,752
80	Mini Bus	20	2001	17	Spare	167,707	10,040	172,402	4,695
81	Mini Bus	20	2002	16	In Service	130,754	9,599	139,779	9,025
82	Mini Bus	20	2002	16	In Service	144,058	5,252	150,847	6,789
83	Mini Bus	20	2002	16	In Service	131,511	8,483	141,302	9,791
84	Mini Bus	20	2002	16	In Service	127,757	7,430	134,586	6,829
86	Mini Bus	20	2002	16	In Service	133,481	8,499	139,413	5,932
87	Mini Bus	20	2002	16	Spare	127,461	6,884	132,039	4,578
88	Mini Bus	20	2003	15	In Service	148,718	7,156	155,164	6,446
89	Mini Bus	20	2003	15	In Service	117,883	8,884	120,743	2,860
90	Mini Bus	20	2003	15	In Service	148,691	6,595	155,765	7,074
91	Mini Bus	20	2005	13	In Service	98,096	7,898	104,137	6,041
92	Mini Bus	20	2005	13	In Service	99,350	9,679	102,919	3,569
93	Mini Bus	20	2005	13	In Service	130,370	10,738	135,740	5,370
94	Mini Bus	20	2005	13	In Service	117,190	10,824	126,821	9,631
95	Mini Bus	20	2005	13	In Service	108,706	6,484	114,401	5,695
96	Mini Bus	18	2006	12	In Service	112,453	6,400	117,102	4,649
97	Mini Bus	18	2006	12	In Service	111,666	10,711	115,187	3,521
98	Mini Bus	18	2006	12	In Service	128,711	11,380	129,398	687
99	Mini Bus	18	2006	12	Spare	131,602	3,384	134,703	3,101
100	Mini Bus	18	2006	12	In Service	100,877	4,040	118,854	17,977
35	Mini Bus	18	2006	12	In Service	104,620	9,023	111,666	7,046
36	Mini Bus	18	2006	12	In Service	115,946	12,936	130,041	14,095
37	Mini Bus	18	2006	12	In Service	118,278	17,127	123,462	5,184
38	Mini Bus	20	2007	11	In Service	112,636	16,547	125,967	13,331
39	Mini Bus	20	2007	11	In Service	82,410	5,219	91,563	9,153
40	Mini Bus	20	2007	11	In Service	80,705	7,773	88,191	7,486
41	Mini Bus	20	2009	9	In Service	55,509	6,999	62,683	7,174
42	Mini Bus	20	2009	9	In Service	124,181	11,629	132,955	8,774
43	Mini Bus	20	2009	9	In Service	126,404	10,469	135,271	8,867
44	Mini Bus	20	2009	9	In Service	108,451	12,522	126,099	17,648
45	Mini Bus	20	2009	9	In Service	149,978	14,534	160,249	10,271
46	Mini Bus	20	2010	8	In Service	75,877	8,213	86,739	10,862
47	Mini Bus	20	2010	8	In Service	60,320	7,356	67,061	6,741
57	Mini Bus	12+1w/chair	2016	2	In Service	2,683	2,683	12,063	9,380
48	Mini Bus	6+2w/chairs	2009	9	In Service	65,066	8,032	74,626	9,560
73	Mini Bus	6+3w/chairs	2000	18	Auction List	104,662	670	104,662	-
76	Mini Bus	8+2w/chairs	2000	18	Spare	110,252	424	110,252	-
49	Mini Bus	18	2013	5	In Service	38,955	9,538	46,362	7,407
50	Mini Bus	18	2013	5	In Service	60,215	11,389	70,861	10,646
51	Mini Bus	18	2013	5	In Service	46,288	10,664	56,618	10,330
52	Mini Bus	18	2014	4	In Service	26,949	9,440	37,092	10,143
53	Mini Bus	18	2014	4	In Service	22,935	13,514	35,901	12,966
54	Mini Bus	20	2016	2	In Service	9,680	9,680	20,195	10,515
55	Mini Bus	20	2016	2	In Service	7,061	7,061	26,677	19,616
56	Mini Bus	20	2015	3	In Service	4,137	4,137	13,705	9,568
58	Mini Bus	20	2016	2	In Service	-	-	12,418	12,418
59	Mini Bus	20	2016	2	In Service	-	-	10,668	10,668
C-19	Wagon	5	2004	14	Courier Car	144,663	10,996	148,239	3,576
C-21	Sedan	5	2005	13	Auction List	154,966	3,549	159,184	4,218
C-22	Sedan	5	2005	13	Spare	146,412	3,889	153,862	7,450
C-23	Sedan	5	2005	13	In Service	125,380	6,185	131,776	6,396
C-24	Sedan	5	2007	11	Auction List	112,896	15,238	114,937	2,041
C-26	SUV	5	2007	11	In Service	83,301	7,968	96,721	13,420
C-28	Sedan	5	2011	7	In Service	41,482	16,594	60,001	18,519
C-29	Sedan	5	2011	7	In Service	115,834	22,879	139,281	23,447
C-30	Sedan	5	2011	7	In Service	96,245	16,168	115,625	19,380
C-31	Sedan	5	2011	7	In Service	94,894	18,370	113,709	18,815
C-32	Sedan	5	2011	7	In Service	95,366	17,658	109,411	14,045
C-33	SUV	5	2016	2	In Service	16,720	16,720	42,766	26,046
C-34	SUV	5	2016	2	In Service	4,168	4,168	10,840	6,672
60	Mini Bus	20	2017	1	On Order				
61	Mini Bus	20	2017	1	On Order				
62	Mini Bus	20	2017	1	On Order				
C-10	SUV	5	2018	0	On Order				
C-11	SUV	5	2018	0	On Order				
C-12	SUV	5	2018	0	On Order				
C-13	SUV	5	2018	0	On Order				
Total number of mileage per year						6,110,173	566,958	6,664,728	554,555
Average total mileage for mini buses						95,471		104,136	
Average total age of fleet for mini buses						10.63			
Average annual miles for mini buses							8,859		8,665
Spare buses are not specifically assigned to regular runs but instead are used on field and athletic trips or on routes when regular buses are not available due to inspection, service, etc.									

# APPENDIX – I

## **UNDISTRIBUTED EXPENSE**

### **TEACHERS' RETIREMENT**

This account represents the Board of Education's mandatory investment for the professional staff that are members of the New York State Teachers' Retirement System (TRS).

Retirement expense is based on an estimate of the salaries to be paid to professional staff members for the upcoming school year multiplied by the contribution rate. The TRS rate has increased significantly from the 0.36% rate charged in 2003-04 to the 17.53% rate for the 2014-15 budget. Since 2014-15 the rate has dropped steadily, however 2018-19 rates are expected to increase to 10.63%.

<u>Budget Year</u>	<u>TRS %</u>	<u>Total TRS Budget / Actual</u>
1998-99	1.25%	363,915
1999-00	1.42%	434,361
2000-01	1.43%	466,067
2001-02	0.43%	129,725
2002-03	0.36%	123,366
2003-04	0.36%	162,285
2004-05	5.63%	2,622,972
2005-06	7.97%	3,673,304
2006-07	8.60%	4,422,538
2007-08	8.73%	5,645,453
2008-09	7.63%	4,284,902
2009-10	6.19%	3,786,852
2010-11	8.62%	5,253,825
2011-12	11.11%	6,720,440
2012-13	11.84%	7,430,727
2013-14	16.25%	10,387,337
2014-15	17.53%	10,652,830
2015-16	13.26%	8,210,890
2016-17	11.72%	7,536,810
<b>2017-18 Adopted Bud</b>	<b>9.80%</b>	<b>6,500,000 – Est Actual - \$6,466,769</b>
<b>2018-19 Proposed Bud</b>	<b>10.63%</b>	<b>7,181,445</b>



## UNDISTRIBUTED EXPENSE

### EMPLOYEES' RETIREMENT

This account represents the Board of Education's mandatory investment in retirement benefits for Civil Service personnel who are members of the New York State Employees' Retirement System.

Retirement expense is based on an estimate of the salaries to be paid to civil service staff members for the upcoming school year multiplied by the contribution rate. The ERS rate increased significantly from the 0.90% weighted average rate charged in 2000-01 to the 20.1% weighted average rate for the 2013-14 budget. However, since then the rate has steadily decreased to 15.1% in 2016-17, 14.95% in 2017-18 and an estimated 14.8% in 2018-19.

#### TOTAL EXPENDITURES / BUDGET

2001-02	ACTUAL	60,559
2002-03	ACTUAL	100,908
2003-04	ACTUAL	458,468
2004-05	ACTUAL	1,224,127
2005-06	ACTUAL	1,137,906
2006-07	ACTUAL	1,135,252
2007-08	ACTUAL	1,094,288
2008-09	ACTUAL	1,103,797
2009-10	ACTUAL	1,000,321
2010-11	ACTUAL	1,748,071
2011-12	ACTUAL	2,331,649
2012-13	ACTUAL	2,621,524
2013-14	ACTUAL	3,000,818
2014-15	ACTUAL	2,786,046
2015-16	ACTUAL	2,112,940
2016-17	ACTUAL	2,354,449
<b>2017-18</b>	<b>ADOPTED BUDGET</b>	<b>2,362,782 – Est. Actual - \$2,186,281</b>
<b>2018-19</b>	<b>PROPOSED BUDGET</b>	<b>2,468,356</b>

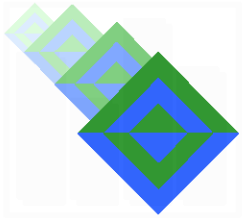
## UNDISTRIBUTED EXPENSE

### HEALTH INSURANCE

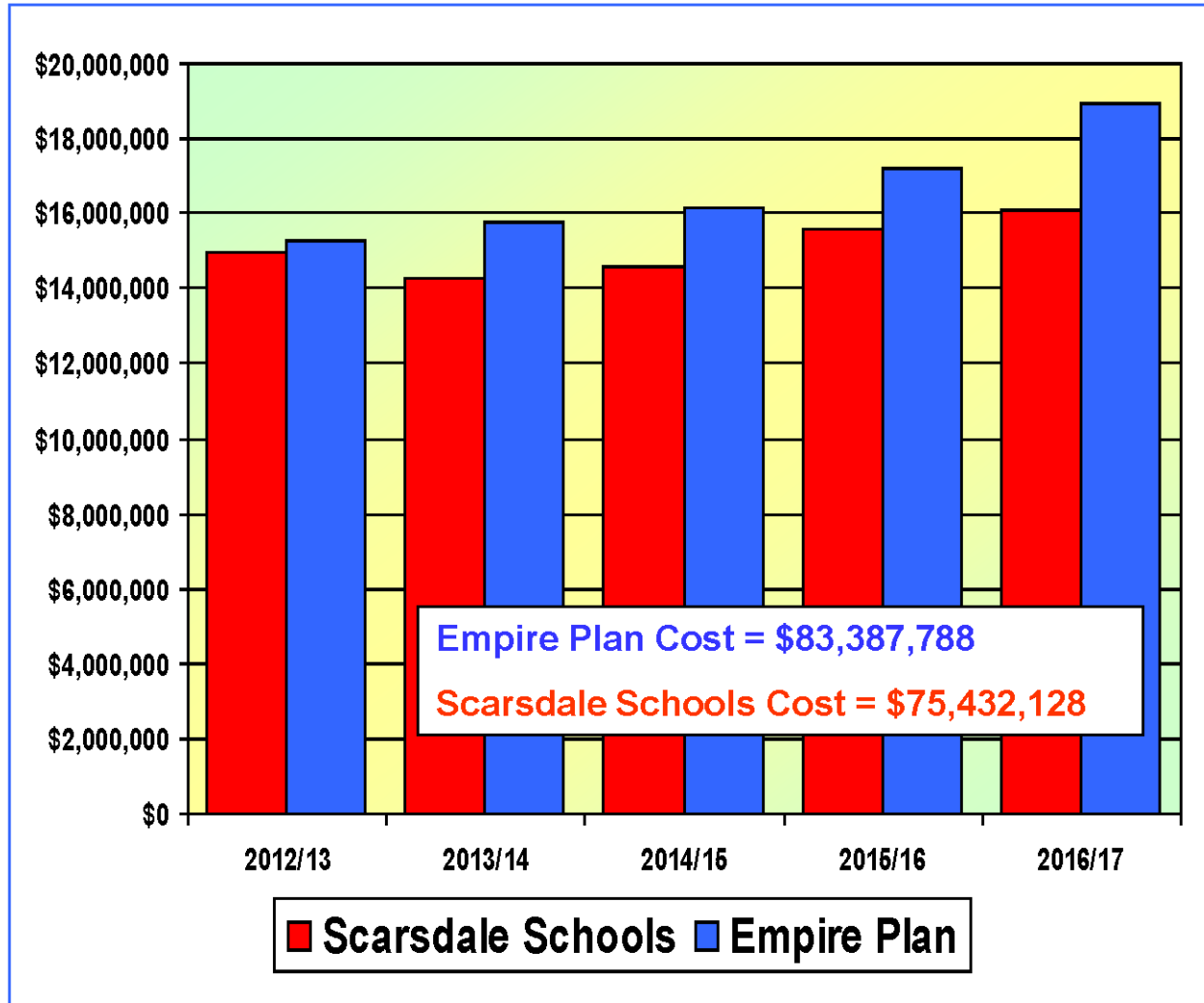
The Board provides a health insurance program for all full-time District employees, their qualifying spouse and dependent(s). Prior to the 1988-89 school year, the District participated in the New York State Empire Plan and an H.M.O. Plan (Kaiser Foundation). In 1988-89 the District withdrew from the “Empire Plan” and formed a self-insured program (The “Plan”) monitored by a District Health Insurance Committee. Funds are provided in the District budget and disbursed based on actual claims submitted through a third party administrator (POMCO). See Appendix I, Page 4 for a comparison of the Plan’s actual cost as compared to a corresponding Empire Plan cost.

Listed below are the actual expenditures for the years 1999-2000 through 2016-17, the 2017-18 Adopted Budget & Estimated Actual, and the 2018-19 Proposed Budget.

<u>YEAR</u>	<u>EXPENDITURES</u>	
1999-00	5,056,563	
2000-01	5,948,628	
2001-02	6,323,802	
2002-03	7,796,238	
2003-04	8,673,304	
2004-05	9,102,858	
2005-06	9,766,698	
2006-07	9,906,552	
2007-08	9,455,348	
2008-09	10,336,035	
2009-10	12,337,291	
2010-11	11,539,947	
2011-12	12,663,446	
2012-13	14,968,073	
2013-14	14,240,168	
2014-15	13,958,267	
2015-16	14,940,001	
2016-17	14,978,385	
<b>2017-18</b>	<b>17,120,845</b>	<b>BUDGET</b>
<b>2017-18</b>	<b>17,720,845</b>	<b>ESTIMATED ACTUAL</b>
<b>2018-19</b>	<b>17,672,700</b>	<b>PROPOSED BUDGET</b>



## Scarsdale Schools vs. Empire Plan



This exhibit provides a estimated comparison of the District's self-insured costs with the applicable Empire Plan premiums over the past five plan years (July through June). Census assumptions are made to accommodate the different premium tiers offered by each plan. The District costs are estimated to be \$7,955,660 less than the estimated Empire Plan premiums over the past five years. Estimated employee premium share has been added to district costs for comparison.

**UNDISTRIBUTED EXPENSE**  
**SOCIAL SECURITY / MEDICARE**

This account represents Social Security obligations incurred by the Board for all employees. The Budget Reconciliation Act of 1990 changed Social Security coverage and established a new wage bracket for Medicare taxation. All public employees must now be covered by Social Security. In addition the Medicare portion of the rate (0.0145 of the 0.0765) continues without a wage limit.

YEAR	RATE	WAGE MAXIMUM	TOTAL FISCAL EXPENDITURES
2011	6.20%	\$106,800	
	1.45%	No Limit Medicare	5,175,509
2012	6.20%	\$110,100	
	1.45%	No Limit Medicare	5,200,750
2013	6.20%	\$113,700	
	1.45%	No Limit Medicare	5,339,902
2014	6.20%	\$117,000	
	1.45%	No Limit Medicare	5,274,594
2015	6.20%	\$118,500	
	1.45%	No Limit Medicare	5,465,479
2016	6.20%	\$118,500	
	1.45%	No Limit Medicare	5,570,265
2017	6.20%	\$127,200	
	1.45%	No Limit Medicare	5,665,876
2018	6.20%	\$128,700	
	1.45%	No Limit Medicare	6,056,337*
2019	6.20%	unknown	6,056,337**
	1.45%	No Limit Medicare	

\* Adopted Budget  
 \*\* Estimated Actual  
 \*\*\* Proposed Budget  
 6,255,731\*\*\*

## UNDISTRIBUTED EXPENSE

### Dental / Vision Plan

Funds for Dental and Vision Insurance are determined based on negotiations with all bargaining units.

<u>YEAR</u>		<u>FULL TIME &amp; PART TIME TEACHERS</u>	<u>OTHER EMPLOYEES</u>	<u>EXPENDITURES</u>
2008-09	626	Teach/Adm/Nurses/Secy's/Cust	@\$1,593	997,218
2009-10	612	Teach/Adm/Nurses/Secy's/Cust	@\$1,647	1,007,964
2010-11	611	Teach/Adm/Nurses/Secy's/Cust	@\$1,684	1,028,924
2011-12	605	Teach/Adm/Nurses/Secy's/Cust	@\$1,722	1,041,810
2012-13	605	Teach/Adm/Nurses/Secy's/Cust	@\$1,722	1,031,478
2013-14	596	Teach/Adm/Nurses/Secy's/Cust	@\$1,816	1,082,336
2014-15	596	Teach/Adm/Nurses/Secy's/Cust	@\$1,816	1,116,220
2015-16	598	Teach/Adm/Nurses/Secy's/Cust	@\$1,936	1,157,728
2016-17	607	Teach/Adm/Nurses/Secy's/Cust	@\$1,936	1,179,024
2017-18	619	Teach/Adm/Nurses/Secy's/Cust	@\$1,936	1,198,384*
	619	Teach/Adm/Nurses/Secy's/Cust	@\$1,936	1,198,384**
2017-18	622	Teach/Adm/Nurses/Secy's/Cust	@\$1,956	\$1,216,632***

\* Adopted Budget

\*\* Estimated Actual

\*\*\* Proposed Budget

**Please proceed to the next page**

# **APPENDIX – J**

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**UNDISTRIBUTED EXPENDITURES**


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**970 DEBT SERVICE**


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**Data Sheet A - Schedule of long-term bonded indebtedness to be paid in 2018-19.**

YEAR OF ISSUE	OBLIGATIONS OUTSTANDING 7/1/18	2017-18 PAYMENTS		OBLIGATIONS OUTSTANDING 7/1/19
		PRINCIPAL	INTEREST	
2010 (OCT)	2,750,000	2,750,000	110,000	-
2012 (JUN)	2,010,000	2,010,000	80,400	-
2014 (MAY)	7,260,000	660,000	321,500	6,600,000
2017 (APRIL)	13,580,000	1,330,000	407,400	12,250,000
				-
<b>GRAND TOTAL</b>	<b>\$ 25,600,000</b>	<b>\$ 6,750,000</b>	<b>\$ 919,300</b>	<b>\$ 18,850,000</b>



<b>Undistributed Expense - Data Sheet B</b>						
<b>Schedule of Long-Term Serial Bond Obligations From 2007 through 2028</b>						
<b>O/S as of</b>	<b>Obligations</b>	<b>Budget</b>	<b>Total</b>	<b>Total</b>	<b>Total</b>	
<b>Date</b>	<b>Outstanding</b>	<b>Year</b>	<b>Interest</b>	<b>Principal</b>	<b>Debt Service</b>	
7/1/2007	76,165,000	<b>2007/08</b>	3,182,075	5,360,000	8,542,075	
7/1/2008	70,805,000	<b>2008/09</b>	2,888,741	5,185,000	8,073,741	
7/1/2009	65,555,000	<b>2009/10</b>	2,649,307	5,400,000	8,049,307	
7/1/2010	60,155,000	<b>2010/11</b>	1,928,412	5,840,000	7,768,412	*
7/1/2011	53,120,000	<b>2011/12</b>	2,021,490	5,785,000	7,806,490	*
7/1/2012	46,350,000	<b>2012/13</b>	1,681,882	6,050,000	7,731,882	* &
7/1/2013	40,300,000	<b>2013/14</b>	1,626,326	6,080,000	7,706,326	* &
7/1/2014	33,435,000	<b>2014/15</b>	1,251,132	6,415,000	7,666,132	* & @
7/1/2015	27,020,000	<b>2015/16</b>	1,153,829	6,500,000	7,653,829	* & @
7/1/2016	22,195,000	<b>2016/17</b>	996,950	6,615,000	7,611,950	* & @
7/1/2017	32,025,000	<b>2017/18</b>	1,260,267	6,425,000	7,685,267	# * & @
<b>7/1/2018</b>	<b>25,600,000</b>	<b>2018/19</b>	<b>919,300</b>	<b>6,750,000</b>	<b>7,669,300</b>	<b># * &amp; @</b>
7/1/2019	18,850,000	<b>2019/20</b>	662,000	2,065,000	2,727,000	# @
7/1/2020	16,785,000	<b>2020/21</b>	592,450	2,145,000	2,737,450	# @
7/1/2021	14,640,000	<b>2021/22</b>	520,250	2,215,000	2,735,250	# @
7/1/2022	12,425,000	<b>2022/23</b>	441,475	2,305,000	2,746,475	# @
7/1/2023	10,120,000	<b>2023/24</b>	355,300	2,395,000	2,750,300	# @
7/1/2024	7,725,000	<b>2024/25</b>	265,525	2,480,000	2,745,525	# @
7/1/2025	5,245,000	<b>2025/26</b>	172,300	2,575,000	2,747,300	# @
7/1/2026	2,670,000	<b>2026/27</b>	75,200	2,670,000	2,745,200	# @
7/1/2027	-	<b>2027/28</b>	-	-	-	# @
# - Note: The District issued \$14.8M of debt related to the \$18.12M Capital Project during April 2017 at a Net Interest Cost of 2.00%.						
* - Note: During October 2010, the District refinanced \$19.5M of outstanding obligations resulting in a savings of \$2,714,587 over the period of 2010/11 through 2018/19. The applicable outstanding debt has been updated accordingly.						
& - Note: During June 2012, the District refinanced \$11.8M of outstanding obligations resulting in a savings of \$1,026,599 over the period of 2012/13 through 2018/19. The applicable outstanding debt has been updated accordingly.						
@ - Note: During May 2014, the District refinanced \$9.3M of outstanding obligations resulting in a savings of \$969,061 over the period of 2014/15 through 2026/27. The applicable outstanding debt has been updated accordingly.						
NOTE: Does not include Debt that will be issued related to the \$64.9M Capital Project that was approved by the Voters on February 8, 2018.						

**UNDISTRIBUTED EXPENDITURES**

**970 DEBT SERVICE**

**Data Sheet D - Schedule of payments of long-term obligations for 2018-19.**

BOND ISSUE	ORIGINAL	MATURITY DATE	OBLIGATIONS	INTEREST	PRINCIPAL DUE DATE	PAYMENTS AMOUNT	INTEREST PAYMENTS		TOTAL INTEREST
	BOND ISSUE		OUTSTANDING 7/1/18	RATE PERCENTAGE			DUE DATE AND AMOUNT	DUE DATE AND AMOUNT	
2010 (OCT) (Refinancing)	19,495,000	2018/19	2,750,000	1.53%	6/1/2017	2,750,000	12/1/2018	6/1/2019	\$ 110,000
							55,000	55,000	
2012 (JUN) (Refinancing)	10,825,000	2018/19	2,010,000	1.00%	2/1/2017	2,010,000	8/1/2018	2/1/2019	\$ 80,400
							40,200	40,200	
2014 (MAY) (Refinancing)	8,515,000	2027	7,260,000	2.46%	8/1/2015	660,000	8/1/2018	2/1/2019	\$ 321,500
							167,350	154,150	
2017 (APRIL)	14,800,000	2027	13,580,000	2.00%	6/15/2019	1,330,000	12/15/2018	6/15/2019	\$ 407,400
							203,700	203,700	
GRAND TOTAL	\$ 53,635,000		\$ 25,600,000			\$ 6,750,000	\$ 466,250	\$ 453,050	\$ 919,300
TOTAL							7,669,300		

**Lease Purchase – Computers**

These are the anticipated costs for the lease payments for computer hardware purchased since 2014-15, as well as estimated costs for continuing the lease purchase replacement program into the future. In 2013-14, 2014-15 and 2017-18, the District increased the purchasing power by \$208,000, \$271,000 and \$101,000 to address recurring program needs. In 2018-19 the District is requesting another increase in purchasing power of \$50,000, bringing the total lease purchase to \$1,550,000. The anticipated costs in 2018-19 for the three currently outstanding leases and the anticipated new lease issued in 2018-19 are noted below.

	<b>2011/12 Purchase</b>	<b>2012/13 Purchase</b>	<b>2013/14 Purchase</b>	<b>2014/15 Purchase</b>	<b>2015/16 Purchase</b>	<b>2016/17 Purchase</b>	<b>2017/18 Purchase</b>	<b>2018/19 Purchase</b>	<b>Total Payments (Amount Budgeted)</b>
<b>Total Purchasing Power</b>	\$920,000	\$920,000	\$1,128,000	\$1,399,000	\$1,399,000	\$1,399,000	\$1,500,000	<b>\$1,550,000</b>	
<b>Payments</b>									
Actual 2014-15	\$ 235,785	\$ 234,961	\$ 287,692	\$ 356,932	\$ 0	\$ 0	\$ 0	\$ 0	\$1,115,370
Actual 2015-16	\$ 0	\$ 234,961	\$ 287,692	\$ 356,932	\$ 357,855	\$ 0	\$ 0	\$ 0	\$1,238,264
Actual 2016-17	\$ 0	\$ 0	\$ 287,692	\$ 356,932	\$ 357,855	\$ 357,030	\$ 0	\$ 0	\$1,359,509
Actual 2017-18	\$ 0	\$ 0	\$ 0	\$ 356,932	\$ 357,855	\$ 357,030	\$ 386,242	\$ 0	\$1,457,477
<b>Estimated 2018-19</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 357,855</b>	<b>\$ 357,030</b>	<b>\$ 386,242</b>	<b>\$ 401,374</b>	<b>\$1,502,501</b>
Estimated 2019-20	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 357,030	\$ 386,242	<b>\$ 401,374</b>	\$1,546,020
Estimated 2020-21	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 386,242	<b>\$ 401,374</b>	\$1,590,364
Estimated 2021-22	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	<b>\$ 401,374</b>	\$1,605,496

**Lease Purchase – Districtwide Copiers**

In 2015-16, the District entered into a five-year lease for 20 copier machines throughout the District at a cost below New York State contract pricing and zero percent financing. These payments include all maintenance and supplies for all 20 copiers. The District does not need to enter into a new lease until 2020. Note: For accounting purposes, \$229,070 of the \$247,106 annual payments are budgeted as part of the lease purchase budget whereas the remainder of funding is coming directly from individual school allocations.

	2010/11 Purchase	2015/16 Purchase	2016/17 Purchase	2017/18 Purchase	2018/19 Purchase	2019/20 Purchase	2020/21 Purchase	2021/22 Purchase	Total Payments (Amount Budgeted)
<b>Total Purchasing Power</b>	<b>\$1,241,670</b>	\$1,235,530	\$ 0	\$ 0	\$ 0	\$ 0	\$1,235,530	\$ 0	
<b>Payments</b>									
Actual 2013-14	\$ 248,334	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 248,334
Actual 2014-15	\$ 173,594	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 173,594
Actual 2015-16	\$ 0	\$ 229,070	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 229,070
Actual 2016-17	\$ 0	\$ 229,070	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 229,070
Actual 2017-18	\$ 0	\$ 229,070	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 229,070
<b>Estimated 2018-19</b>	<b>\$ 0</b>	<b>\$ 229,070</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 229,070</b>
Estimated 2019-20	\$ 0	\$ 229,070	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 229,070
Estimated 2020-21	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 229,070	\$ 0	\$ 229,070

**Please proceed to the next page**

# APPENDIX – K

## Selected Compensation and Benefits

The District is required under Chapter 474 of the Laws of 1996 to publish information regarding the compensation and benefits of the superintendent, the assistant superintendents, and other administrators whose annual salary is at least \$135,000. For the 2018-19 Budget the District is projecting the following individuals to meet this criteria:

<b><u>Personnel/Title</u></b>	<b><u>Salary*</u></b>	<b><u>Annualized Cost of Benefits</u></b>	<b><u>Other Compensation</u></b>	<b><u>Total Benefits as a % of Salary</u></b>
Dr. Thomas Hagerman - Superintendent	\$328,757	\$56,114	\$38,096	17.07%
Stuart Matthey - Assistant Superintendent	\$246,382	\$53,216	0	21.60%
Lynne Shain - Assistant Superintendent	\$234,892	\$63,888	0	27.20%
Andrew Patrick - Assistant Superintendent	\$225,669	\$62,596	0	27.74%
Gerald Crisci – Director of Instructional Technology & Innovation	\$210,271	\$60,438	0	28.74%
Raymondo Papalardi – Director of PE, Health & Ath. Dir.	\$200,594	\$59,082	0	29.45%
Eric Rauschenbach - Director of Special Education	\$200,219	\$59,029	0	29.48%
Rachel Moseley – Director of Information Technology	\$175,950	\$62,965	0	35.79%
Jeffrey Martin – Treasurer / Business Mgr. / Risk Mgr.	\$170,567	\$61,986	0	36.34%
John Trenholm – Director of Facilities	\$160,012	\$60,067	0	37.54%

### **Building Administrators**

<b><u>Personnel/Title</u></b>	<b><u>School</u></b>	<b><u>Salary *</u></b>
Dr. Scott Houseknecht - Elementary Principal	Edgewood School	\$219,265
William Yang – Elementary Asst. Principal	Edgewood School	\$172,529
Duncan Wilson- Elementary Principal	Fox Meadow School	\$212,665
Coleen O’Neill-Mangan – Elementary Asst. Principal	Fox Meadow School	\$166,227
Sharon Hill - Elementary Principal	Greenacres School	\$199,008
Sharon DeLorenzo – Elementary Asst. Principal	Greenacres School	\$176,779
Maria Stile - Elementary Principal	Heathcote School	\$212,665
Katherine De La Garza– Elementary Asst. Principal	Heathcote School	\$173,679
Felix Gil - Elementary Principal	Quaker Ridge School	\$191,407
Jennifer Hefner – Elementary Asst. Principal	Quaker Ridge School	\$175,279
Meghan Troy - Middle School Principal	Scarsdale Middle School	\$187,440
Larry Chatzinoff - Middle School Asst. Principal	Scarsdale Middle School	\$191,486
Rochelle Hauge - Middle School Asst. Principal	Scarsdale Middle School	\$190,886
Ken Bonamo - High School Principal	Scarsdale High School	\$227,364
Andrea O’Gorman - High School Asst. Principal	Scarsdale High School	\$194,115
Chris Renino - High School Asst. Principal	Scarsdale High School	\$215,127
Christopher Griffin - High School Asst. Principal	Scarsdale High School	\$199,246

\*Amount currently in effect for 2017-18.

“Annualized Cost of Benefits” includes the same benefits provided to all full-time District employees. Many of these benefits, such as employer contributions to Social Security and Medicare, are required by law. Other benefits, such as the New York State Teachers’ Retirement System employer contributions, are mandated.

“Other Compensation” represents the benefit calculated from the District providing a contribution of \$18,476 toward a tax-sheltered annuity and \$19,620 toward a variable defined benefit contribution plan (in lieu of a TRS contribution) on behalf of the superintendent.

# APPENDIX - L

(Note: Pages 1, 2 & 3 of Appendix L are prepared by the New York State Education Department)  
(This data is the most current data that is available)



## FISCAL ACCOUNTABILITY SUMMARY (2016 - 17)

### INFORMATION ABOUT EXPENDITURE RATIOS (2015 - 16)

(Data are lagged a year.)

Commissioner's Regulations require that certain expenditure ratios for general-education and special-education students be reported and compared with ratios for similar districts and all public schools. The required ratios for this district are reported below.

The numbers used to compute the statistics on this page were collected on the State Aid Form A, the State Aid Form F, the School District Annual Financial Report (SF-3), and from the Student Information Repository System (SIRS).

### THIS SCHOOL DISTRICT

GENERAL EDUCATION	SPECIAL EDUCATION
INSTRUCTIONAL EXPENDITURES	INSTRUCTIONAL EXPENDITURES
\$90,986,675	\$19,219,597
PUPILS	PUPILS
4,928	424
EXPENDITURES PER PUPIL	EXPENDITURES PER PUPIL
\$18,463	\$45,329

### SIMILAR DISTRICT GROUP LOW NEED/RESOURCE CAPACITY

GENERAL EDUCATION	SPECIAL EDUCATION
INSTRUCTIONAL EXPENDITURES	INSTRUCTIONAL EXPENDITURES
\$5,462,665,953	\$2,069,725,028
PUPILS	PUPILS
372,709	52,036
EXPENDITURES PER PUPIL	EXPENDITURES PER PUPIL
\$14,657	\$39,775

## ALL SCHOOL DISTRICTS

GENERAL EDUCATION	SPECIAL EDUCATION
INSTRUCTIONAL EXPENDITURES	INSTRUCTIONAL EXPENDITURES
\$33,423,609,457	\$14,485,942,729
PUPILS	PUPILS
2,649,519	460,996
EXPENDITURES PER PUPIL	EXPENDITURES PER PUPIL
\$12,615	\$31,423

Instructional Expenditures for General Education are K-12 expenditures for classroom instruction (excluding Special Education) plus a proration of building level administrative and instructional support expenditures. These expenditures include amounts for instruction of students with disabilities in a general-education setting. District expenditures, such as transportation, debt service and district-wide administration are not included.

The pupil count for General Education is K-12 average daily membership plus K-12 pupils for whom the district pays tuition to another school district. This number represents all pupils, including those classified as having disabilities and those not classified, excluding only students with disabilities placed out of district. Pupils resident in the district but attending a charter school are included. For districts in which a county jail is located, this number includes incarcerated youth to whom the district must provide an education program.

Instructional Expenditures for Special Education are K-12 expenditures for students with disabilities (including summer special education expenditures) plus a proration of building-level administrative and instructional support expenditures. District expenditures, such as transportation, debt service and district-wide administration are not included.

The pupil count for Special Education is a count of K-12 students with disabilities for the school year plus students for whom the district receives tuition from another district plus students for whom the district pays tuition to another district. Students attending the State schools at Rome and Batavia, private placements and out-of-state placements are included.

Instructional Expenditures Per Pupil is the simple arithmetic ratio of Instructional Expenditures to Pupils. The total cost of instruction for students with disabilities may include both general- and special-education expenditures. Special-education services provided in the general-education classroom may benefit students not classified as having disabilities.

## TOTAL EXPENDITURES PER PUPIL

THIS SCHOOL DISTRICT	SIMILAR DISTRICT GROUP	NY STATE
\$29,251	\$26,819	\$23,361

Total Expenditures Per Pupil is the simple arithmetic ratio of Total Expenditures to Pupils. Total Expenditures include district expenditures for classroom instruction, as well as expenditures for transportation, debt service, community service and district-wide administration that are not included in the Instructional Expenditure values for General Education and Special Education. As such, the sum of General Education and Special Education Instructional Expenditures does not equal the Total Expenditures.

## INFORMATION ABOUT STUDENTS WITH DISABILITIES (2016 - 17)

Commissioner's Regulations require reporting students with disabilities by the percent of time they are in general education classrooms and the classification rate of students with disabilities. These data are to be compared with percentages for similar districts and all public schools. The required percentages for this district are reported below.

### STUDENT PLACEMENT (PERCENT OF TIME INSIDE REGULAR CLASSROOM)

THIS SCHOOL DISTRICT	SIMILAR DISTRICT GROUP LOW NEED/RESOURCE CAPACITY	NY STATE
80% OR MORE	80% OR MORE	80% OR MORE
296 75.3%	61.6%	58.4%
40% - 79%	40% - 79%	40% - 79%
48 12.2%	18.3%	11.9%
LESS THAN 40%	LESS THAN 40%	LESS THAN 40%
13 3.3%	11.3%	19.6%
SEPARATE SETTINGS	SEPARATE SETTINGS	SEPARATE SETTINGS
35 8.9%	5.1%	5.9%
OTHER SETTINGS	OTHER SETTINGS	OTHER SETTINGS
1 0.3%	3.7%	4.5%

The source data for the statistics in this table were reported through the Student Information Repository System (SIRS) and verified in Verification Report 5. The counts are numbers of students reported in the least restrictive environment categories for school-age programs (ages 4-21) on BEDS Day, which is the first Wednesday of the reporting year. The percentages represent the amount of time students with disabilities are in general education classrooms, regardless of the amount and cost of special education services they receive. Rounding of percentage values may cause them to sum to a number slightly different from 100%.

### SCHOOL-AGE STUDENTS WITH DISABILITIES CLASSIFICATION RATE

THIS SCHOOL DISTRICT	SIMILAR DISTRICT GROUP	NY STATE
8.2%	12.4%	14.9%

This rate is a ratio of the count of school-age students with disabilities (ages 4-21) to the total enrollment of all school-age students in the school district, including students who are parentally placed in nonpublic schools located in the school district. The numerator includes all school-age students for whom a district has Committee on Special Education (CSE) responsibility to ensure the provision of special education services. The denominator includes all school-age students who reside in the district. In the case of parentally placed students in nonpublic schools, it includes the number of students who attend the nonpublic schools located in the school district. Source data are drawn from the SIRS and from the Basic Education Data System (BEDS).

Similar District Groups are identified according to the Need-to-Resource-Capacity Index. More information is available on our [NRC capacity categories](#) page.

# APPENDIX - M

**Scarsdale Union Free School District  
2018-19 Property Tax Report Card**

	Adopted Budget 2017-18	Proposed Budget 2018-19	% Change
Total Budgeted Amount	\$ 153,690,765	\$ 157,849,407	2.71%
School Tax Levy Limit (Prior to Allowable Exclusions)	\$ 132,454,007	\$ 136,762,925	
Permissible Exclusions to the School Tax Levy Limit	\$ 9,861,808	\$ 9,179,670	
School Tax Levy Limit	\$ 142,315,815	\$ 145,942,595	3.15%
Total Proposed School Tax Levy	\$ 141,490,126	\$ 145,362,640	2.74%
Amount (Over) / Under Tax Levy Limit	\$ 825,689	\$ 579,955	0.41%
Public School Enrollment	4,769	4,773	0.08%

Consumer Price Index 2.13%

	Actual - June 30, 2017	Projected - June 30, 2018
Total Reserved (Restricted) Funds (From Below)	\$ 14,771,858	\$ 12,895,210
Appropriated Fund Balance	\$ 1,100,000	\$ 2,125,000
Unreserved, Unappropriated Fund Balance	\$ 5,851,441	\$ 5,641,277
Unreserved, Unappropriated Fund Balance as a Percent of the Next Years Total Budget	3.81%	3.57%

Actual March 31, 2018	
\$	13,982,213
	N/A
	N/A
	N/A

**Schedule of Reserve Funds**

Reserve Type	Reserve Name	Actual - June 30, 2017	Projected - June 30, 2018	Reserve Description	Actual March 31, 2018
Tax Certiorari	Reserved Fund Balance - Tax Certiorari	\$ 5,717,630	\$ 4,425,523	To establish a reserve fund for tax certiorari settlements	\$ 4,916,391
Insurance	Reserved Fund Balance - Health Insurance	\$ 5,050,732	\$ 4,450,732	To pay for uninsured losses above the self-insured health insurance budget	\$ 5,050,732
Other Reserve	Reserved Fund Balance - Debt Service	\$ 441,381	\$ 444,073	To establish a reserve fund for unspent capital project funds and interest earnings on capital project balances	\$ 443,400
Retirement Contribution	Reserved Fund Balance - Retirement Contribution	\$ 2,093,082	\$ 2,105,849	To fund employer retirement contributions to the State and Local Employees' Retirement System	\$ 2,102,657
Other Reserve	Reserved Fund Balance - Prior Year Encumbrances	\$ 1,469,033	\$ 1,469,033	To encumber funds for purchase orders in place at year end that will not settle prior to June 30, 2018	\$ 1,469,033

662001- Scarsdale Union Free School District  
Contact Telephone Number:

Dr. Thomas Hagerman, Superintendent of Schools  
(914) 721-2410

# APPENDIX – N

Please note: Appendix N contains copies of the New York State School Report Cards for each school within the District. The report cards are available in the individual school buildings or are available at the Board of Education Offices at 2 Brewster Road.

Please proceed to the next page

# APPENDIX – 0



**Exemption Impact Report****Assessment Year: 2017**County: WESTCHESTER  
SWIS Code: 555000

School Exemption Report (555001)

Town: SCARSDALE  
Gross Assessed Val: 9,813,253,212  
Uniform Percent of Value: 90.502017 Equalized Total Gross Assessed Value as of September 15, 2017 = 10,843,373,714

Exempt Code	Exemption Name \ Description	Statutory Authority	# of Exempts	Total Equalized Value of Exempts	% of Value Exempted
12100	N.Y.S.	RPTL 404(1)	4	4,201,988	0.04
13100	CNTY OWNED	RPTL 406(1)	8	142,675,138	1.32
13350	MUNI GOVT	RPTL 406(1)	2	55,248	0.00
13510	TOWN CEMET	RPTL 446	1	1,049,723	0.01
13650	VIL W/CORP	RPTL 406(1)	124	251,270,607	2.32
13740	VILL PROP	RPTL 406(3)	1	3,314	0.00
13800	SCHOOL DIS	RPTL 408	9	321,878,453	2.97
14110	U S A	State L 54	1	5,966,850	0.06
14200	RPTL418	RPTL 418	9	23,204,419	0.21
18020	MIDA	RPTL 412-a & Gen Muny L 874	1	9,116,022	0.08
21600	RLG-CO.PRP	RPTL 462	9	18,112,486	0.17
25110	N/P RELIG	RPTL 420-a	28	145,127,071	1.34
25120	N/P EDUC	RPTL 420-a	1	13,922,651	0.13
25130	N/P CHARTY	RPTL 420-a	1	4,834,254	0.04
25230	N/P IMPROV	RPTL 420-a	2	3,204,419	0.03
25300	NP ORGNS	RPTL 420-b	2	16,906,077	0.16
26250	HIST SOC	RPTL 444 & NPCL 1408	1	1,077,348	0.01
41120	WAR VET	RPTL 458-a	117	1,584,054	0.01
41130	COMBAT VET	RPTL 458-a	58	1,185,149	0.01
41140	DISABL VET	RPTL 458-a	11	423,955	0.00
41400	CLERGY	RPTL 460	1	1,657	0.00
41730	AG DIS IND	Ag-Mkts L 306	9	5,034,640	0.05
41800	AGED-CTS	RPTL 467	26	12,204,404	0.11
41834	SR STAR	RPTL 425	180	36,190,474	0.33
41854	RES STAR	RPTL 425	1,887	171,660,110	1.58
	<b>Total Exemptions</b>		<b>2,493</b>	<b>1,190,890,511</b>	<b>10.98</b>

Exempt values have been equalized using the Uniform Percentage of Value.

The Exempt amounts do not take in to consideration payments in lieu of taxes or other payments for municipal services.

Exempt amount, if any, attributable to payments in lieu of taxes (PILOTS): \$8,250,000

NYS - Real Property System  
County of Westchester

Assessor's Report - 2017 - Current Year File  
S495 Exemption Impact Report  
School District Summary

RPS221/V04/L001  
Date/Time - 2/14/2018 09:04:06  
Total Assessed Value 409,425,251

Equalized Total Assessed Value 409,425,251

School District - 555001 Scarsdale

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
14200	FOREIGN GOVT - EMBASSY	RPTL 418	2	5,253,000	1.28
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	3	36,000	0.01
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	1	20,000	0.00
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	4	80,000	0.02
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	1	40,000	0.01
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	699,000	0.17
41834	ENHANCED STAR	RPTL 425	5	986,450	0.24
41854	BASIC STAR 1999-2000	RPTL 425	80	7,088,000	1.73
Total Exemptions Exclusive of System Exemptions:			97	14,202,450	3.47
Total System Exemptions:			0	0	0.00
Totals:			97	14,202,450	3.47

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_

# APPENDIX – P

2018-19 Proposed Tri-Part Budget (Administrative, Program and Capital)								
		Total	Administrative	Program	Capital	Total	Budget to	Budget to
		2017-18	2018-19	2018-19	2018-19	2018-19	Budget	Budget
		Proposed	Proposed	Proposed	Proposed	Proposed	\$ Increase	% Increase
EXPENDITURES		Budget	Budget	Budget	Budget	Budget	(Decrease)	(Decrease)
General Support		17,390,756	6,033,749	31,160	12,415,315	18,480,224	1,089,468	6.26%
Instruction		84,795,570	5,149,057	81,407,694	-	86,556,751	1,761,181	2.08%
Pupil Transportation		4,123,805	112,427	3,785,154	293,000	4,190,581	66,776	1.62%
Community Services		341,122	-	353,315	-	353,315	12,193	3.57%
Undistributed		45,245,080	3,743,390	30,001,067	13,129,079	46,873,536	1,628,456	3.60%
Transfer to Other Funds		1,794,432	-	95,000	1,300,000	1,395,000	(399,432)	(22.26%)
TOTAL EXPENDITURES		153,690,765	15,038,623	115,673,390	27,137,394	157,849,407	4,158,642	2.71%
		Total	Total	Budget to	Budget to			
		2017-18	2018-19	Budget	Budget			
		Proposed	Proposed	\$ Increase	% Increase			
REVENUE		Budget	Budget	(Decrease)	(Decrease)			
State Aid		6,868,217	7,135,545	267,328	3.89%			
Prior Year Surplus		2,799,432	2,125,000	(674,432)	(24.09%)			
Other Receipts		2,532,990	3,052,495	519,505	20.51%			
Transfer From Reserves		-	173,727	173,727	0.00%			
Tax Levy / STAR		141,490,126	145,362,640	3,872,514	2.74%			
TOTAL REVENUE		153,690,765	157,849,407	4,158,642	2.71%			