

Insight

BUDGET ISSUE



A GUIDE TO THE SCARSDALE SCHOOLS' 2021-22 BUDGET

Dear Scarsdale Community

Members:

The purpose of this letter is to provide logistics on this year's school budget vote and school Board election process, an overview of our school District's proposed budget, and information on voter qualifications and registration details.

BUDGET VOTE AND SCHOOL BOARD ELECTION PROCESS:

This school year has been like no other; however, a return to our more traditional in-person budget voting process is another step in the return to more normal times. As in previous years, the budget vote and school Board election will take place in person with one notable difference of location. This year's vote will be on Tuesday, May 18, 2021, from 7 a.m. to 9 p.m., at the Scarsdale

Congregational Church in Dyckman Hall, located at 1 Heathcote Road.

SCARSDALE SCHOOLS

PROPOSED 2021-22 BUDGET:

Scarsdale endures as an exemplar of public education, as we continue to help our students achieve the highest levels of success and prepare them for future study and lives of purpose.

Our deep commitment to the whole child remains our greatest priority, but this work is only accomplished through the enduring partnerships between our schools and the broader community's support.

Generally speaking, a school district's budget is a detailed description of the financial resources needed to carry out its vision, mission, and

strategic initiatives. As in past years, Scarsdale faculty, staff, and administration have worked closely with the Board of Education, and parent and community groups in a collaborative process to develop an appropriate budget that aligns with the values and priorities established by a broad range of District and community stakeholders.

Of course this year has been an anomaly, and the ever-changing circumstances created by the worldwide pandemic have created significant challenges and revisions to our original and subsequent budget drafts. Administrators and faculty have worked diligently over the past many months to balance safety, pedagogy, and operational needs to create a budget that

is fiscally responsible, while at the same time supporting the historically exceptional Scarsdale educational experience.

This revised 2021-22 Proposed Budget (found online at www.scarsdaleschools.org/proposedbudget) anticipates a full return to in-person learning, while preserving the health and safety of students and staff and the core Scarsdale educational experience, including rich curricular and co-curricular programs; class-size practices; Special Education services; social-emotional supports; and safety, security, and emergency management interventions. It also supports capital improvements consistent with our comprehensive, long-term Facilities Master Plan.

— Please see Guide on page 2

	2020-21	2021-22	\$ Difference	% Difference
Expense Budget	\$162,696,316	\$166,862,755	\$4,166,439	2.56%
Scarsdale Tax Rate	\$16.22	\$16.54	\$0.32	1.93% *
Mamaroneck Tax Rate	\$15.37	\$16.34	\$0.97	6.28% *
Total Tax Levy	\$151,128,318	\$154,374,399	\$3,246,081	2.15%

*Before STAR Impact

These Tax Rates are estimates based on the most current assessment data available. Final rates may differ and are not finalized until June 1, 2021.

See the Board of Education Budget Presentations at
www.scarsdaleschools.org/budget-info

VOTE • TUESDAY, MAY 18 • 7 A.M. TO 9 P.M.

SCARSDALE CONGREGATIONAL CHURCH, DYCKMAN HALL, 1 HEATHCOTE ROAD

This proposal represents a year-over-year budget increase of 2.56%. Although the administrative team and Board of Education did not use the State-mandated “tax cap” as a target, careful budget planning has resulted in a proposed tax levy growth of 2.15%, below the 2.16% cap calculated for Scarsdale. A tax rate increase of 1.93% is projected for Scarsdale, and an increase of 6.28% for the Mamaroneck Strip.

In this issue, there is a letter from the Board of Education, frequently asked questions, a summary of revenue and expenses, voter information, and a sample ballot.

At its meeting on April 12, 2021, the Board of Education adopted the Proposed Scarsdale Schools’ 2021-22 Budget. The full Scarsdale community will have the opportunity to vote on this budget in

person or via absentee ballot on Tuesday, May 18, 2021.

SCHOOL BOARD ELECTIONS:

In addition to the Budget vote, this year’s ballot will also present four candidates for two open positions on the Board of Education. See sample ballot on page 6.

VOTER QUALIFICATIONS AND REGISTRATION DETAILS:

All qualified voters are eligible to vote. If a qualified voter has not previously registered to vote with the District or the Westchester County Board of Elections, s/he/they can personally register with the District Clerk during regular business hours. Information on voter registration, applying for absentee ballots, deadlines and other information pertaining to the vote can be found by going to the Voter Information page on the

District website at www.scarsdaleschools.org/voterinfo. It is also important to note that, for this year’s vote, individuals who do not wish to appear at the polling place for fear of contracting Covid-19, can apply for an absentee ballot and indicate “temporary illness” or “physical disability” on the application, as the reason.

Participation in this vote is a critical part of our School District’s operations. If a registered voter needs a special accomodation, please contact the District Clerk, Honore Adams, at 914-721-2410, by May 11.

Warm regards,

Dr. Thomas Hagerman
Superintendent of Schools

BOARD OF EDUCATION LETTER

Dear Community Residents:

The Scarsdale Board of Education is pleased to present the proposed budget for the 2021-22 school year. The proposed budget is the culmination of a year-long, collaborative process, led by the Board and Administration, guided by the District’s Strategic Plan, and with invaluable input from stakeholders, including teachers, students, parents, and community groups.

It is a budget that acknowledges the Board’s concern about the impact of the parallel pandemic and the economic crisis.

The Board unanimously adopted the proposed Scarsdale Schools’ 2021-22 budget, recognizing the current economic environment, while confirming the community’s values and goals, the desire to preserve and enhance our children’s educational experience, and the need to invest in our children’s future. This includes preserving the core curriculum, and advancing initiatives in critical and creative thinking, interdependence, and research and technology, guided by the goals set forth in the District’s

Strategic Plan. The budget supports the continuation of class-size practices at the elementary level; the house structure and the expansion of the one-to-one computing program (an iPad for each student) to include the eighth grade at the Middle School; the tutorial model and a variety of course offerings at the

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High School; maintaining student choice, mandated Special Education ratios and a continuum of service; and a multi-pronged approach to safety, security, and emergency management. The budget also advances our in-District instructional opportunities for students with disabilities, so they can continue to be educated alongside their peers instead of being placed out of District for services.

This budget is lean, but allows for a flexible response to many unknowns. It considers the potential impact of changes related to mandated contributions to New York State retirement systems, the District's self-funded health care plan, and any additional restrictions or mandates required upon the full reopening of schools in the fall. It includes revenue- and expenditure-based strategies to respond to unknowns such as anticipated fluctuations in State aid, sales tax, and interest income, and reserves; and incorporates significant budget efficiencies through self insurance and Village/BOCES

cooperation agreements. The budget includes \$2,250,000 in appropriations funded by assigned fund balance, so as to mitigate tax impact on residents. Of these, \$800,000 is dedicated to Covid-19 mitigation strategies, including an Elementary Summer Enrichment Program, funding for other unanticipated non-recurring costs associated with Covid-19 and the inclusion of two full time equivalent (FTE) teachers for remote learning, if needed.

This budget includes \$1,015,000 in capital improvements focused on safety, sustainability, building infrastructure, and academic and co-curricular programming throughout the District, some of which was deferred due to the pandemic. This includes work on the High School Auditorium, including stage lighting improvements, LED lighting improvements at Edgewood and Fox Meadow, Bus Compound renovations, and safety and accessibility renovations at Heathcote. Installation of

hard-wired carbon monoxide detectors and roof/masonry work will occur District-wide. It also elevates District cleaning protocols for over 1 million square feet of space, particularly at the elementary level through the addition of cleaning staff.

TAX LEVY

This year's budget priorities translate into an investment of \$166,862,755 for 2021-22, a budget-to-budget increase of 2.56%. The property tax levy, which remains the major source of revenue for the District, is estimated to increase by 2.15%, which is below the maximum allowable tax cap of 2.16%.

If you have further comments on the proposed budget, please write to us at the Board of Education Office, 2 Brewster Road, Scarsdale, or email us at boardofed@scarsdaleschools.org. A copy of the proposed budget along with the budget presentations, are available online at www.scarsdaleschools.org/budget-info.

Voter information is also available online at www.scarsdaleschools.org/voterinfo.

Your participation in this process is vitally important to our entire community.

Thank you.

SCARSDALE

BOARD OF EDUCATION

Pamela Fuehrer, President

Alison Tepper Singer, Vice-President

Karen Ceske

Carl Finger

Robert Klein

Ron Schulhof

Amber Yusuf

BUDGET QUESTIONS AND ANSWERS

Q: WHAT DOES THE 2021-22 BUDGET ACHIEVE?

A: The budget, which has gone through multiple iterations in response to economic and pandemic concerns, preserves our core curriculum goals, maintains current class size, invests in teacher training, and continues to advance initiatives in core educational programming, research, and technology. It maintains the high-quality teaching and learning expectations which are consistent with the Strategic Plan, and advances in-District instructional opportunities for students with disabilities. The budget also continues our comprehensive approach to safety, security, and emergency management, and enhances District cleaning protocols, particularly at the elementary schools.

At the elementary level, the budget funds an additional integrated Co-Teaching Special Education teacher and additional cleaners that will maintain best practice cleaning standards. At the Middle School, the budget funds part-time secretarial staff to support our psychologists. This helps ensure the office is consistently staffed, and allows psychologists to provide more direct services to students. At the High School, the budget helps maintain class sizes and best practices by supporting a Special Education teacher for the Learning Resource Center and a part time Speech teacher.

It also funds much-needed capital improvements, such as the continued upgrade of LED and energy-efficient lighting, as well as addressing previously delayed renovations in the High School Auditorium.

Q: HOW WAS THE BUDGET MAINTAINED BELOW THE TAX LEVY WHILE MAINTAINING COVID-19 PRECAUTIONS?

A: The District has worked diligently to identify efficiencies to help defray expenses, such as maintaining the self-funded healthcare plan and maximizing State aid via use of BOCES services, whenever possible. A number of cooperative agreements with the Village of Scarsdale are also cost savers. Moreover, the District participates in a number of cooperative bidding consortiums and carefully-timed facility and technology projects to avoid undue burdens to our taxpayers. Many of the expenses related to Covid-19 mitigation and safety are one-time expenses which were incurred during the prior budget year. Additional mitigation measures are anticipated using the fund balance so as to have little impact on the budget. Should those expenditures not be needed, they will remain in the fund balance.

Q: ARE YOU ANTICIPATING INCREASES TO THE SELF-INSURED HEALTH INSURANCE FUND BECAUSE OF COVID-19? HOW ARE YOU ACCOMMODATING THIS?

A: The Health Insurance Reserve is currently projected to decrease by \$666,504 by year end due to the withdrawal of funds to cover current-year Covid-related expenses. We have increased the health insurance line item by 5.5% to accommodate the projected increase in expenses.

Q: WITH LAST YEAR'S SCHOOL CLOSURE THERE WERE SUBSTANTIAL SAVINGS - EXPENDITURES WERE UNDER BUDGET BY APPROXIMATELY \$5M. HOW DID YOU ALLOCATE THESE SAVINGS AND WHERE WILL THE RESERVES AND FUND BALANCES BE GOING INTO NEXT YEAR'S BUDGET?

A: Surplus from last year was allocated into the District's reserves at year-end June 30, 2020. This included bolstering undesignated/unassigned fund balance which was later transferred out to cover significant unanticipated 2020-21 Covid-19 related expenses. Based on projected year-end expenditures and revenues, the District's total fund balance is projected to decrease by \$3.6M at year-end 2021. The undesignated/unassigned portion of the total fund balance is estimated to decrease by approximately \$2.3M and represent approximately 2.8% of the proposed 2021-22 budget, which is underneath the 4.0% state maximum.

Q: HOW DO YOU EXPECT STATE AID AND OTHER REVENUE FROM TAXES AND INTEREST TO BE AFFECTED BY THE CURRENT ECONOMY?

A: In planning for the 2021-22 budget, the District conservatively budgeted revenue sources that would be impacted by a downturn in the economy, the alteration in the timing of tax payments, and a decrease in interest rates. Funding sources for current and future State aid payments appear to be reliant on yet-to-be specified Federal funding. Having already realized a 20% reduction in State aid in our 2020-21 and 2021-22 Budget Plans, the District has hedged this part of our planned revenues stream and will look to any additional revenues from aid sources to assist in re-stabilization of unassigned fund balance and reserves where appropriate.

Q: WHAT MAIN FACTORS DRIVE THE BUDGET?

A: The same marketplace and demographic forces that affect families and businesses also affect school districts, including

BUDGET QUESTIONS AND ANSWERS, CONTINUED

healthcare, consumables, and energy costs. Schools are a people-driven enterprise, operating in the public sector and highly-regulated by law. Approximately 80% of any school budget is committed to salaries and employee benefits. Teachers in Scarsdale are appropriately compensated by design, consistent with the value the community has long placed on retaining the best available talent. At the same time, the Board remains mindful of the interplay between the need to maintain its landmark schools and desire to contain taxes.

In crafting this year's budget, we anticipated reductions in State aid and revenues from sales tax and interest. We built those reductions into the budget, which we deemed crucial both for the short-term (coping with changes brought about by the pandemic), and for long-term financial stability.

Q: WHY DOESN'T THE DISTRICT USE THE CONSUMER PRICE INDEX (CPI) AS A BUDGET TARGET?

A: The Consumer Price Index (CPI) "market basket" is different from the education "market basket." Forces that drive the cost of consumer goods (food, e.g.) drive only some school costs. The reverse is also true: costs that drive the education market basket (textbooks, e.g.) don't necessarily affect consumers. In addition, the school environment is highly regulated. Some major costs (special education, retirement, e.g.) are mandated and may create budget growth that is beyond local control.

The school budget is a financial plan to provide the breadth of programs and services the community expects. The Board considers current economic conditions as it makes that plan, but the investment required to achieve its objectives may not coincide with CPI growth.

Q: WHAT MEASURES ARE BEING TAKEN TO CONTROL HEALTH INSURANCE COSTS?

A: Since 1989, the District has operated a self-insured, employee healthplan that has proven to be both economical and efficient. It features low overhead, services that are paid for only when used, and the ability to adjust benefits in response to emerging conditions. Employees share in the increasing cost of healthcare through monthly contributions and co-pays.

While the plan has been cost-effective over time, it can be volatile in

the short-term, depending on annual claims. The District continues to strive to contain costs in the context of a challenging healthcare market.

Q: HOW DOES THE TAX CAP AFFECT THE SCARSDALE SCHOOL BUDGET?

A: Scarsdale Boards of Education have long resisted the imposition of arbitrary external limits on programs and resources. Past Boards have proposed budgets that, in their judgment, were appropriate for Scarsdale's students and schools.

New York law limits growth of local tax levies to no more than 2%, or CPI, whichever is less, unless 60% of the governing body (towns, villages, etc.) or the voters (school districts) approve a budget with higher growth. This cap is adjusted by several factors, including real property growth, excessive pension increases, and capital appropriations. The actual allowable levy growth, therefore, will almost never be 2%. This year, Scarsdale's maximum allowable levy is 2.16%. Although the Board didn't use the tax levy cap as a target, proposed levy growth of 2.15% is below the ceiling applicable in Scarsdale. The tax rate, which is dependent on property assessments as prepared by each town's assessor, the equalization rate as determined by the State, and the tax levy, are projected to rise by 1.93% for Scarsdale and by 6.28% for the Mamaroneck Strip. The equalization rate, as determined by New York State, has increased for the Town of Scarsdale in comparison to the Town of Mamaroneck, thus increasing Mamaroneck's share of the total tax levy.

Q: HOW DO OUR RESERVES COMPARE WITH OTHER DISTRICTS IN THE REGION?

A: Although other districts may have higher reserves, particularly tax certiorari reserves, Scarsdale's tax roll consists primarily of residential properties, which tend to produce fewer tax challenges. Districts with large amounts of commercial property may need larger tax certiorari reserves.

The District has an additional risk factor that other districts don't have, namely, its self-insured health plan. Although the plan has saved millions of taxpayer dollars since inception, its potential annual volatility dictates the need for a reserve. The proposed budget maintains the health insurance reserve that is crucial for a self-insured program. It also allows the Board to add to other reserves in the interest of fiscal prudence in this particular economic environment and to ensure the continuation of the District's Moody's Aaa rating.

SAMPLE BALLOT FOR DISTRICT ELECTION AND BUDGET VOTE

Scarsdale Union Free School District Election and Budget Vote Sample Ballot — May 18, 2021

SCHOOL BOARD MEMBERS: VOTE FOR A TOTAL OF TWO (2) CANDIDATES

Alison Tepper Singer <input type="checkbox"/>	James Dugan <input type="checkbox"/>	Irin Israel <input type="checkbox"/>	Jessica Resnick-Ault <input type="checkbox"/>
Write-in: _____		Write-in: _____	

BUDGET RESOLUTION

☐

YES

☐

NO

RESOLVED, that the sum of \$166,862,755 shall be appropriated to meet the estimated expenditures for school purposes for the school year 2021-22, and that the Board of Education be authorized to levy the necessary taxes to meet the same.

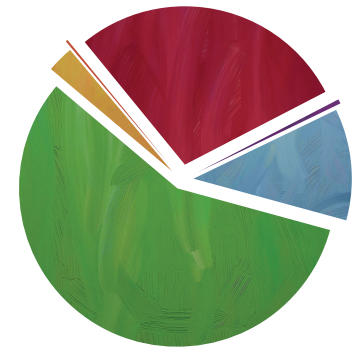
INSTRUCTIONS

- 1) Please use a pen to fill out the ballot.
- 2) Vote for up to **two (2)** candidates or qualified individuals for the School Board.
- 3) To vote for a candidate whose name is printed on this ballot, make a single "X" mark in the square below the name(s) of the candidate(s).
- 4) To vote for a qualified person, whose name does not appear on the ballot, write their name on the line labeled "write-in."
- 5) **If you vote for more than two (2) School Board Candidates, including any "write-ins," your vote will not count as to that item.**
- 6) To vote on the budget resolution make a single "X" mark in one of the squares contained in the box. Any mark in a voting square other than a single "X" mark will render the ballot void as to that item. Any other mark or erasure on this ballot, or tearing or defacing this ballot, makes the ballot void.
- 7) This ballot is in Spanish on the reverse of this form/Esta boleta está en español al reverso de este formulario.

BUDGET SUMMARY

PROPOSED 2021-22 EXPENDITURES

General Support	\$ 19,012,448	
Instruction	94,959,933	
Pupil Transportation	4,544,518	
Community Services	376,862	
Undistributed	47,213,994	
Transfer to Other Funds	755,000	
TOTAL	\$ 166,862,755	



—WHAT ACCOUNTS FOR THE PROPOSED BUDGET INCREASE?—

Major Components of Budget Growth

	\$ Change	% of Budget Change
Teaching salaries, net of retirements and including new staff	\$1,305,761	0.80%
Employee Benefits	881,082	0.54%
Covid-19 Contingency	800,000	0.49%
All other salaries, net of retirements and including new staff	861,465	0.53%
Safety, Security & Emergency Management	169,315	0.10%
Debt Service	150,654	0.09%
Technology	146,706	0.09%
Interscholastic Athletics	144,839	0.09%
Tax Certiorari	(350,000)	(0.21%)
Other	56,617	0.04%
Total Budget Growth	\$4,166,439	2.56%

EXPENDITURES—MAJOR EXPENSE SECTIONS

	Total 2020-21 Adopted Budget	Administrative 2021-22 Proposed Budget	Program 2021-22 Proposed Budget	Capital 2021-22 Proposed Budget	Total 2021-22 Proposed Budget	Budget to Budget \$ Increase (Decrease)	Budget to Budget % Increase (Decrease)
General Support	\$18,527,190	\$5,874,092	\$31,160	\$13,107,196	\$19,012,448	\$485,258	2.62%
Instruction	92,167,131	5,332,766	89,627,167	0	94,959,933	2,792,802	3.03%
Pupil Transportation	4,504,378	122,180	4,161,738	260,600	4,544,518	40,140	0.89%
Community Services	370,927	0	376,862	0	376,862	5,935	1.60%
Undistributed	46,167,690	3,645,001	30,356,906	13,212,087	47,213,994	1,046,304	2.27%
Transfer to Other Funds	959,000	0	270,000	485,000	755,000	(204,000)	(21.27%)
Total Expenditures	\$162,696,316	\$14,974,039	\$124,823,833	\$27,064,883	\$166,862,755	\$4,166,439	2.56%



GENERAL SUPPORT

General Support funds services that aid the educational programs of the District, including the Board of Education, Central Administration, Central Services, and Special Items.

Board of Education: This includes supplies, compensation for the District Clerk and Board Secretary, transportation of voting machines and printing associated with the annual election, and Board advisors and travel, as needed.

Central Administration: This includes the operation of the Superintendent's office, finance office, legal services, personnel, student registration, and public information. Expenditures include salaries, equipment, supplies, legal and personnel advertising, auditing services, postage, equipment repair, and newsletter publication.

Central Services: This includes various services provided on a District-wide level. Included are the District's Administrative Computer Center, which keeps all non-student computers functioning; Plant Operation and Maintenance, which operates and maintains the facilities of seven schools; and District Safety and Security.

Special Items: This includes District-wide costs not associated with a particular department or category of the budget. Included are liability insurance, District-wide memberships, mandated BOCES administrative costs, and budget appropriations related to tax certiorari settlements.

GENERAL SUPPORT

	2020-21 Adopted Budget	2021-22 Proposed Budget	Budget to Budget \$ Increase (Decrease)	Budget to Budget % Increase (Decrease)
Board of Education	\$64,368	\$74,427	\$10,059	15.63%
Central Administration	2,757,761	2,795,224	37,463	1.36%
Plant Department	12,408,370	13,107,196	698,826	5.63%
Administrative Technology	1,108,176	1,136,098	27,922	2.52%
Special Items	2,188,515	1,899,503	(289,013)	(13.21%)
Total General Support	\$18,527,190	\$19,012,448	\$485,258	2.62%



SPECIAL PROJECTS

This budget provides funds for a safe and secure environment for students and staff. Attending to maintenance issues in a timely manner prevents costly expenditures in future years, assures a healthy and safe learning environment, and preserves the value of the facilities. Because of our ongoing focus on efficiency and green practices, our overall energy consumption District-wide is below 2009 levels.

The following maintenance and upgrade priorities will be addressed in the proposed budget:

- At Edgewood and Fox Meadow, installation of energy-efficient LED lighting in the hallways.
- Replacement of aging emergency egress doors, installation of exterior security lighting, repair of building foundation and addressing handicap

accessibility issues in the nurse's office at Heathcote.

- Installation of hard-wired carbon monoxide detectors District-wide.
- Roof repairs and brick repointing District-wide.
- Maintenance and safety upgrades at the Bus Compound.

The only project included in Transfers to the Capital Fund in the 2021-22 budget is the continued renovation of the High School Auditorium. This project has been deferred for over 10 years and hasn't received significant renovations for almost 40 years. The 2020-21 budget included funding to address certain safety issues within the space as a planned Phase 1. The proposed \$485,000 included in the 2021-22 budget would continue work as

a Phase 2a and would replace high priority stage lighting fixtures with upgraded energy efficient LED fixtures. This work was identified during committee meetings in late Winter of 2020 and over the past decade. Funding for Phase 2a would be offset on the revenue side by a Transfer from the Debt Service Fund Reserve and thus have zero impact on the Tax Levy. The remaining scope of the HS Auditorium renovation project would need to be addressed in future budgets or as a voter approved bond project.

At all seven buildings, small repair and replacement projects identified by the Building Conditions Survey as having an impact on the safety, security, health, or comfort of building occupants will occur.

FACILITIES IMPROVEMENTS

		2021-2022 Appropriation
Edgewood School	Installation of LED lighting in the hallways	\$50,000
Fox Meadow	Installation of LED lighting in the hallways	50,000
Heathcote	Replacement of emergency egress doors, installation of exterior security lighting, repair of building foundation and addressing handicap accessibility issues	165,000
High School	Renovation of the auditorium	485,000
District-wide	Roof repairs and brick repointing	165,000
	Installation of hard-wired carbon monoxide detectors	125,000
Bus Compound	Maintenance and safety upgrades	75,000
TOTAL FACILITIES IMPROVEMENTS		\$1,115,000
Budget Category	Plant improvement projects	\$630,000
	Transfer to Capital Fund	\$485,000
TOTAL FUNDING		\$1,115,000



INSTRUCTION

The Instruction budget encompasses teaching, curriculum and instructional support, teacher training, and student services.

ADMINISTRATION AND PROGRAM DEVELOPMENT

This includes the Curriculum Office and the Assistant Superintendent for Curriculum, Instruction, and Assessment, who is responsible for coordinating the K-12 teaching and learning, Strategic Plan implementation, staff development, and supervision of coordinators and specialists. Also included are salaries for building principals and assistant principals and the operating expenses of principals' offices in the seven schools. It also covers program development and supports projects that implement the Strategic Plan, such as initiatives in balanced literacy, mathematics, inquiry research, science, Special Education inclusion, and technology integration.

TEACHING AND SPECIAL EDUCATION

In New York, teacher salaries must be established through collective bargaining under the Taylor Law. The District has made a long-term effort to recruit and retain highly-educated and effective teachers by providing salaries that are among the most favorable in the metropolitan area.

State and federal laws regulate much of the Special Education program for all eligible children ages 3 to 21. Scarsdale provides a comprehensive system of services that complies with these mandates. To the maximum extent appropriate, students participate

in the general education curriculum, but may also receive added support in general education classrooms, part-time special class settings (Learning Resource Centers), and full-time special class settings. In addition to academic instruction, these programs address physical, health, language, and emotional needs by offering counseling, nursing, occupational therapy, physical therapy, and other supports. We are proud to provide many of these necessary services in-District. This enables us to have fewer students tuitioned out to other schools, and allows us to ensure continuity from year to year.

INSTRUCTIONAL TECHNOLOGY SUPPORT

The Audiovisual and Instructional Technology Department provides training and support to faculty in the use of multimedia materials and equipment, helps prepare technology-supported teaching materials, repairs media equipment and computers, and enables technical services to our schools' computer education programs.

STUDENT SERVICES

These funds include salaries, equipment, supplies, and other expenses necessary to provide guidance, psychological, and health services, along with interscholastic athletic programs.

INSTRUCTION

	2020-21 Adopted Budget	2021-22 Proposed Budget	Budget to Budget \$ Increase (Decrease)	Budget to Budget % Increase (Decrease)
Administration and Program Improvement	\$6,602,206	\$6,843,693	\$241,487	3.66%
Day School Program	59,943,392	61,514,511	1,571,119	2.62%
Special Education	15,855,946	16,402,914	546,967	3.45%
Instructional Support	2,073,466	2,178,717	105,251	5.08%
Student Services	7,692,120	8,020,099	327,979	4.26%
Total Instruction	\$92,167,130	\$94,959,933	\$2,792,803	3.03%

PUPIL TRANSPORTATION

Pupil Transportation provides for student transportation to and from school, maintenance of the District's bus/car fleet (which travels more than 650,000 miles in a school year), and the acquisition of new vehicles consistent with the District's vehicle replacement plan.

The District provides transportation for:

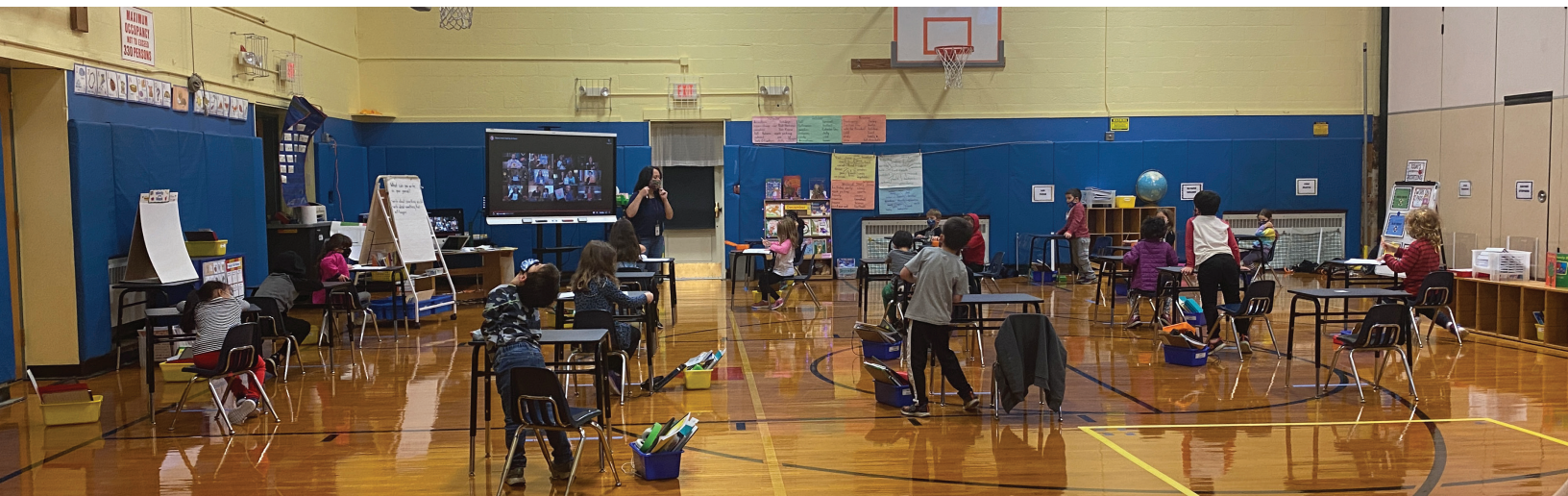
- Students residing more than 1.5 miles from the District school they attend (approximately 40% of 4,700 students).
- Students living at least 1.5 miles from private/parochial schools they attend that are located within a 15-mile radius. The District typically transports over 280 students to approximately 60 private, parochial, and special education programs outside of the District.
- Classified special education students attending District-approved programs outside Scarsdale, regardless of distance, if required by their individual learning plans.
- Students attending school-related field trips and student transportation to athletic and other extracurricular events.

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

Contractual Services includes maintenance/repair of the District's bus/car fleet, and transportation not provided by District vehicles. Since 1991, the District has contracted with the Village of Scarsdale for inspections, scheduled maintenance, and repairs. This cost-effective relationship has improved the efficiency and effectiveness of our maintenance program, as evident from outstanding report cards on fleet maintenance from the State Department of Transportation.

PUPIL TRANSPORTATION

	2020-21 Adopted Budget	2021-22 Proposed Budget	Budget to Budget \$ Increase (Decrease)	Budget to Budget % Increase (Decrease)
District-Operated Vehicles				
Salaries	\$2,615,548	\$2,669,482	\$53,934	2.06%
Equipment	279,000	264,600	(14,400)	(5.16%)
Supplies/Materials/Other	282,025	282,631	606	0.21%
Total District-Operated Vehicles	3,176,573	3,216,713	40,140	1.26%
Contractual Services				
Vehicle Maintenance & Repair	1,169,800	1,169,800	0	0.00%
Maintenance Facility Lease	126,305	126,305	0	0.00%
All Other Contractual Services	31,700	31,700	0	0.00%
Total Contractual Services	1,327,805	1,327,805	0	0.00%
Total Pupil Transportation	\$4,504,378	\$4,544,518	\$40,140	0.89%



TECHNOLOGY

Planning for technology involves increasing uncertainty, as technology companies no longer disclose their long-range quarterly plans or product roadmaps, and some technology that we will be purchasing is not yet available. The costs for large quantities of mobile devices can be impacted by relatively small pricing changes. The pandemic has certainly accelerated some planned technological changes, and our adoption of online instructional services.

The technology budget is guided by the goals in the District's Strategic Plan, as well as the Technology Plan adopted by the Board and approved by the NYSED. This plan includes proactive budgeting to maintain a steady funding stream vs. annual budget spikes, along with cost-savings and other efficiencies.

Administrative Technology supports all District data and application support handled by the Data Services team, including student information such as Infinite Campus, finance, food services, human resources, transportation and facilities, and state/federal reporting related to student and staff data. It also includes desktop hardware and computer software support for administrators, psychologists, counselors, secretaries, custodians, Central Office staff, cafeterias, the bus compound, and grounds/maintenance.

Technical Services includes funds to support the District's network and server infrastructure, cybersecurity, phone systems, computer hardware and audiovisual equipment. The Technical Services team is responsible for sound systems, installation and maintenance of classroom display technology as well as cable TV productions and audiovisual support. This budget line is being decreased due to the Smart Display Installation Project reaching substantial completion by the end of the 2020-21 school year.

Instructional Technology includes funds for software and online services, with approximately \$75,000 anticipated reimbursement from New York State. It includes mandated and essential services, such as the District website, website support services such as closed captioning of Board and PTA videos, ADA file compliance and mandated internet filtering, along with Library technology and support services. Also included in this category are technical support contracts, backup services, cybersecurity initiatives, and other support services.



UNDISTRIBUTED EXPENSES

Undistributed Expenses fund employee benefits and debt service. Employee Benefits include mandated and negotiated fringe benefits for employees. Debt Service includes funds for the payment of principal and interest on the District's outstanding bond issues and leases.

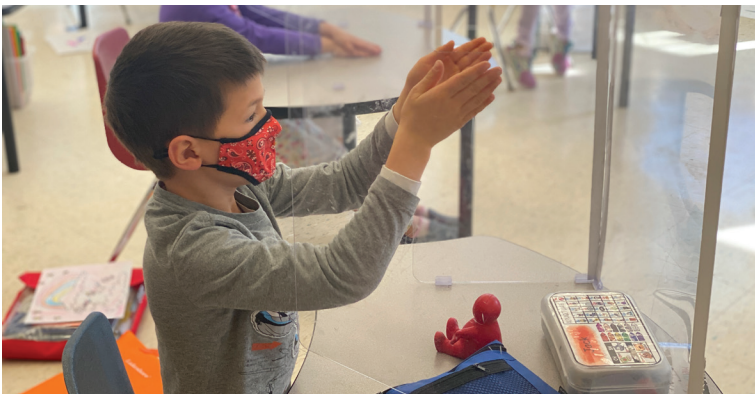
Teachers' Retirement System/Employees' Retirement System (TRS/ERS) assessments are mandatory contributions. The required 2020-21 contribution for ERS was 13.83% of salary. The 2021-22 rate will decrease to an estimated 13.82%. The TRS contribution rate for 2020-21 was 9.53% of salary. The 2021-22 rate increases to 9.80%.

The proposed budget for the District's self-insured health plan shows an increase of 5.50%, primarily due to the overall projected cost of claims in the 2021-22 year. All employees eligible for health insurance contribute to premiums via payroll deduction and substantial co-payments. The District continues to rely on stop-loss insurance to reduce its risk from excessive claims volatility; the health insurance reserve provides an additional safeguard.

Included in this category is Debt Service associated with voter-approved bond projects. In recent years the District has refinanced much of its outstanding debt at a savings of more than \$5 million, taking advantage of low interest rates. This category also includes installment payments for the District's long-range technology plan.

UNDISTRIBUTED EXPENSES

	2020-21 Adopted Budget	2021-22 Proposed Budget	Budget to Budget \$ Increase (Decrease)	Budget to Budget % Increase (Decrease)
Employee Benefits				
Pension	\$9,248,729	\$9,257,479	\$8,750	0.09%
Health Insurance	16,764,982	17,687,056	922,074	5.50%
Social Security/Medicare	6,748,467	6,677,452	(71,015)	(1.05%)
Dental Insurance	1,284,624	1,318,134	33,510	2.61%
Life Insurance	209,102	209,102	0	0.00%
Workers' Compensation	645,510	625,028	(20,482)	(3.17%)
All Other Benefits	1,494,023	1,502,268	8,244	0.55%
Total Employee Benefits	36,395,437	37,276,519	881,082	2.42%
Debt Service				
Lease Purchases	2,431,077	2,445,644	14,567	0.60%
Bonds	7,341,177	7,491,831	150,654	2.05%
Total Debt Service	9,772,254	9,937,475	165,221	1.69%
Total Undistributed	\$46,167,691	\$47,213,994	\$1,046,303	2.27%



REVENUE

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.

The 2021-22 State Aid revenue estimate is \$6,300,079, an increase of \$326,586, or 5.47%, due primarily to an increase in building aid associated with the 2018 bond project and BOCES aid. This revenue estimate includes a projected Pandemic Deficit Reduction of \$920,488.

Another source of revenue is prior-year surplus. The current year's budget returns \$2.23 million to taxpayers as an offset to next year's tax levy. This is a \$475,000 increase. In addition, the District will transfer \$601,751 from its reserves to offset tax growth including \$485,000 from the Debt Service Reserve specifically for the continued renovation work in the High School Auditorium.

Westchester County sales tax revenue is apportioned between the County, towns and villages, and school districts. This revenue will be increased \$406,250 this year to \$1,550,000 reflecting an increase in current year revenues. Other receipts include interest from investment of District funds which remains stable from the current year; charges to other districts for mandated health services for students at Immaculate Heart of Mary; fees for use of school buildings; boundary line taxes; and tuition from out-of-District special education students.

Property Tax Levy: The Board of Education determines the total funds needed to operate the District. Anticipated revenues from sources other than taxes (as described above) are subtracted from this total; the balance comes from local property taxes from the towns of Scarsdale and a small part of Mamaroneck. An increase in Scarsdale's equalization rate for the 2021-22 property tax allocation has proportionately decreased the amount of taxes Scarsdale residents are responsible for as compared to Mamaroneck Strip residents.

The proposed tax levy of \$154,374,399 reflects growth of 2.15%, which is below the 2.16% maximum permitted under tax cap legislation calculated for Scarsdale.

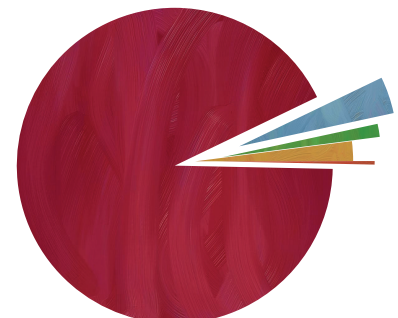
The proposed budget represents a budget increase of 2.56%. A tax rate increase of 1.93% is projected for Scarsdale and an increase of 6.28% for the Mamaroneck Strip. The equalization rate, as determined by NYS, has increased for the Town of Scarsdale in comparison to the Town of Mamaroneck thus increasing Mamaroneck's share of the total tax levy. A portion of the tax levy comes from the School Tax Relief Program (STAR).

REVENUE—MAJOR REVENUE SOURCES

	Total 2020-21 Adopted Budget	Total 2021-22 Proposed Budget	Budget to Budget \$ Increase (Decrease)	Budget to Budget % Increase (Decrease)
State Aid	\$5,973,493	\$6,300,079	\$326,586	5.47%
Prior Year Surplus	1,750,000	2,225,000	475,000	27.14%
Other Receipts	2,912,352	3,361,526	449,174	15.42%
Transfer From Reserves	932,153	601,751	(330,402)	(35.45%)
Tax Levy/STAR	151,128,318	154,374,399	3,246,081	2.15%
Total Revenue	\$162,696,316	\$166,862,755	\$4,166,439	2.56%

PROPOSED 2021-22 REVENUES

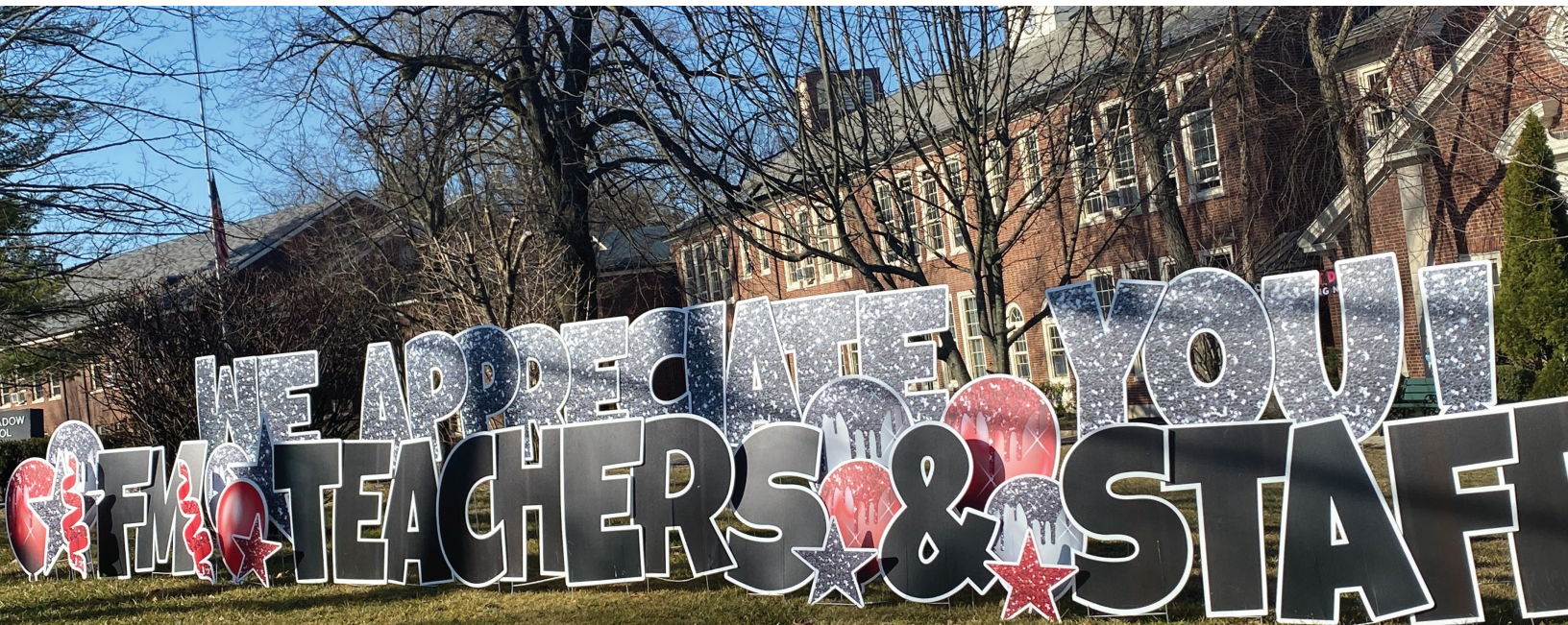
State Aid	\$ 6,300,079	●
Prior Year Surplus	2,225,000	●
Other Receipts	3,361,526	●
Transfer from Reserves	601,751	●
Tax Levy/STAR	154,374,399	●
TOTAL	\$ 166,862,755	



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: Many districts did not submit updated data during the pandemic, therefore we are unable to update this schedule for 2018-19 & 2019-20 actuals. This data is the best available data as of 1-29-21.

Per Pupil Expenditures, 2017-18 Actual Expenditures	<u>Rank Order</u>	<u>Total Expend. Per Pupil</u>
	1 Highest	\$56,410
	9 Scarsdale	\$32,318
	Median	\$28,489
True Tax Rates (the relationship between property taxes and the value of real estate) using 2018-19 final State Equalization Rates.	<u>Rank Order</u>	<u>True Tax Rate</u>
	1 Highest	\$27.42
	Median	\$17.91
	44 Scarsdale	\$13.87
Total Instructional Cost 2017-18 Actual Expenditures	<u>Rank Order</u>	<u>Instructional Cost Per Pupil</u>
	1 Highest	\$26,700
	18 Scarsdale	\$13,180
	Median	\$12,532
Central Administrative & Board of Education Costs Per Pupil 2017-18 Actual Expenditures	<u>Rank Order</u>	<u>Admin. Costs Per Pupil</u>
	1 Highest	\$2,913
	Median	\$ 714
	35 Scarsdale	\$ 540
Debt Service Per Pupil 2017-18 Actual Expenditures	<u>Rank Order</u>	<u>Debt Service Per Pupil</u>
	1 Highest	\$11,071
	12 Scarsdale	\$ 2,092
	Median	\$ 1,566



Insight

Scarsdale Public Schools
2 Brewster Road, Scarsdale, NY 10583

BOARD OF EDUCATION

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No discrimination on the basis of race, gender, or religion is exercised in connection with the educational programs or activities of the District.

SCARSDALE HIGH SCHOOL
SCARSDALE MIDDLE SCHOOL
EDGEWOOD SCHOOL
FOX MEADOW SCHOOL
GREENACRES SCHOOL
HEATHCOTE SCHOOL
QUAKER RIDGE SCHOOL

VOTE

TUESDAY, MAY 18
7 A.M. TO 9 P.M.
SCARSDALE CONGREGATIONAL CHURCH
DYCKMAN HALL
1 HEATHCOTE ROAD

Voter Eligibility:

For the May 18, 2021, Budget Vote and School Board Election, eligibility requires the following:

- Must be registered with the Westchester County Board of Elections to vote in general elections OR
- Must be registered with the School District's Board of Registration, or have voted in a Scarsdale School election within the last four years. Qualified voters may personally register, for the purpose of voting at all future school elections, with the District Clerk during regular business hours at the office of the District Clerk, 2 Brewster Road, Scarsdale, New York 10583. **During the Covid-19 pandemic, voter registration is by appointment. Please contact the District Clerk at (914) 721-2410 or at hadams@scarsdaleschools.org to schedule an appointment. The form must be completed and signed in person.* Voter registration forms for the May 18, 2021, Budget Vote and Board Elections will be accepted until 5 p.m. on Thursday, May 13, 2021.

For more information, including applications to vote by absentee ballot, visit www.ScarsdaleSchools.org/VoterInfo

Voter Qualifications for Registration:

- Must be a United States citizen;
- Must be a resident of the School District for at least 30 days preceding the vote; and
- Must be at least 18 years old by May 18, 2021.