

Scarsdale Union Free School District



2023-24 Proposed Budget

For the Fiscal Year Commencing July 1, 2023

April 17, 2023

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Introduction

Our Mission and Purpose

“The Scarsdale Public Schools seek to sponsor each student’s full development, enabling our youth to be effective and independent contributors in a democratic society and an interdependent world.”

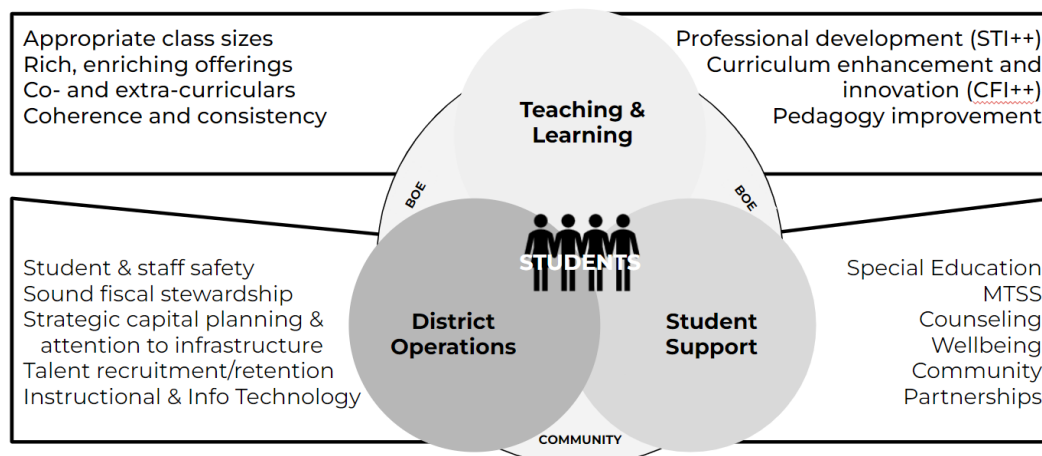
The essential work of the Scarsdale Public Schools is to provide a world class education, ensuring our students are well prepared for their next level of education. We are also increasingly concerned with the importance of student wellbeing, and recognize that our work must contemplate ways we can help our youngsters to be good at learning and good at life. While the concept of educating the whole child has long been a core value in Scarsdale, the novel challenges brought about by the increasing presence of technology in our lives, and especially social media, as well as the Covid-19 pandemic have caused us deepen our focus on what it means to be successful, and what we can do in the classroom and outside the classroom to help our students to flourish. These broad objectives serve as an important decision making lens, especially with respect to our budget. Ultimately, the budget is a means to an end, supporting the work required to meet the needs of our learners. The proposed 2023-24 budget does just that, as outlined in the pages that follow.

School District Organization

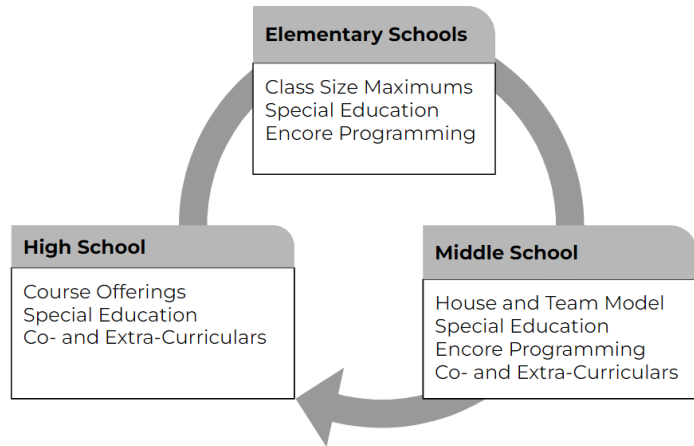
The Scarsdale Public Schools provides a comprehensive and enriching education for our students. This image below provides a useful illustration of how we accomplish this organizationally. The three spheres of the model describe the critical functions of our work, with students and student learning situated in the center of it all. Importantly, our budget is structured to support all three areas of the organization, with teaching and learning held up by the operational and student support functions. Of course, the Board of education and community encompasses all of our work through governance, input, and ultimately budgetary support.

Program Drivers

At the elementary level, our program is based around class sizes that support the individual development of each student, with no more than 22 students in grades



K-3, and 24 students in grade 4-5. For students classified as having special educational needs, legal mandates related to student ratios, and eligibility for specialized programs/service drive our programming. This is dynamic based on the particular mix of students we have at any given time.



What we call “encore” programming includes learning in the Visual and Performing Arts, Physical Education, and Spanish instruction. Students in our elementary schools engage in these learning experiences on a 6-day rotation.

At the Middle School, our program is driven primarily by the house and team model, where a cluster of educators work with a team of roughly 90 students, and get to know them extremely well. Students remain in their houses for all three years. Like the elementary level, our special education and encore programming is an essential ingredient to the student experience. In middle school, we begin to offer school-sponsored (as opposed to PTA sponsored) co- and extra-curricular activities. These are designed to build community, and to appeal to our students’ and community members’ passions.

Finally, at the High School, our program is driven by the wide range of engaging course offerings. While there are state-mandated course credit requirements, SHS students go far beyond these expectations to pursue a balanced education that also affords them the opportunity to make meaningful choices connected to their passions and interests. Co- and extracurriculars are even more tailored to student passions at the high school, with a wider range of options and the ability for students to act on their interests by proposing new clubs, sports, and activities over time.

Guiding Principles for Budgetary Decision Making

The following principles guide our budget development and decision making processes:



Educational Efficacy

We seek to achieve a measurable positive impact on the educational lives of students.



Mandates and Best Practices

We thoughtfully and contextually observe internal and external mandates, and promote goal-aligned best practices.



Student Educational Outcomes and Achievement

We are committed to teaching and learning initiatives that support student growth and achievement.



Staffing Efficiencies and Financial Impact

We look to accomplish our goals with existing staffing whenever possible.



Strategic Planning & Educational Priorities

We advance the elements of our strategic goals in support of student learning.

Budget Accomplishments

Some of the notable things that are included in this budget are outlined below. ***This budget:***

Maintains High-Quality Teaching & Learning

- Supports teaching and learning initiatives in alignment with our Goals, Priorities, and the Strategic Plan.
- Ensures that staffing levels are consistent with current and historical philosophies and community expectations.
- Supports Wellbeing and Belonging through enrichment of curriculum and the engagement of new Social Emotional Learning approaches and supports.
- Provides resources for the second year rollout of an exemplary elementary math program.
- Supports the District's commitment to provide the devices, tools, and infrastructure necessary for technology-supported teaching and learning experiences.
- Improves, expands and reimagines authentic global opportunities;
- Supports the researching, exploring, and implementation of sustainability projects through collaboration across community and schools;
- Continues flexible and needs-based partnerships with educational institutions, trainers, and expert organizations to provide exemplary professional learning for educators;
- Supports all areas of the arts through visiting artists to share expertise and inspire students;

Supports the continued study and development of DEI Initiatives

- Enables meaningful and flexible engagement of expert consultants in DEI K-12
- Provides additional curriculum resources that promote multiple perspectives and diverse representations.

Elevates District focus on the social emotional support of students

- Expands social emotional learning and mental health counseling capacity and outreach potential at the elementary level.

Advances in-district opportunities for students with disabilities

- Continues providing high quality specialized instruction in included settings, and provides for extended school year services in-District.

Funds New Financial Accounting and Human Resources Software

Improves and upgrades facilities with a focus on:

- Building infrastructure, and a shared Fields Study in partnership with the Village of Scarsdale.

Funds a comprehensive Transportation Study

Budget Summary

	2022-23 Approved Budget	2023-24 Proposed Budget	Budget to Budget Difference	% Difference
Total Expenditures	173,291,393	177,774,187	4,482,794	2.59%
Other Revenues <i>% of Total Budget</i>	11,120,501 <i>6.42%</i>	12,539,216 <i>7.05%</i>	1,418,715	12.76%
Transfer From Reserves	548,448	1,349,386	800,938	146.04%
Assigned Fund Balance	1,925,000	1,100,000	(825,000)	-42.86%
Total Tax Levy <i>% of Total Budget</i>	159,697,444 <i>92.16%</i>	162,785,585 <i>91.57%</i>	3,088,141	1.93%

Expense Budget Growth

2021-22 Actual	2022-23 Budget	Projected 2022-23 Actual	Proposed Budget 2023-24
\$166,686,349	\$173,291,393	\$175,593,093	\$177,774,187
Budget to Budget Increase: \$4,482,794 or 2.59% Proposed Budget to Projected Expense Increase: \$2,181,094 or 1.24%			

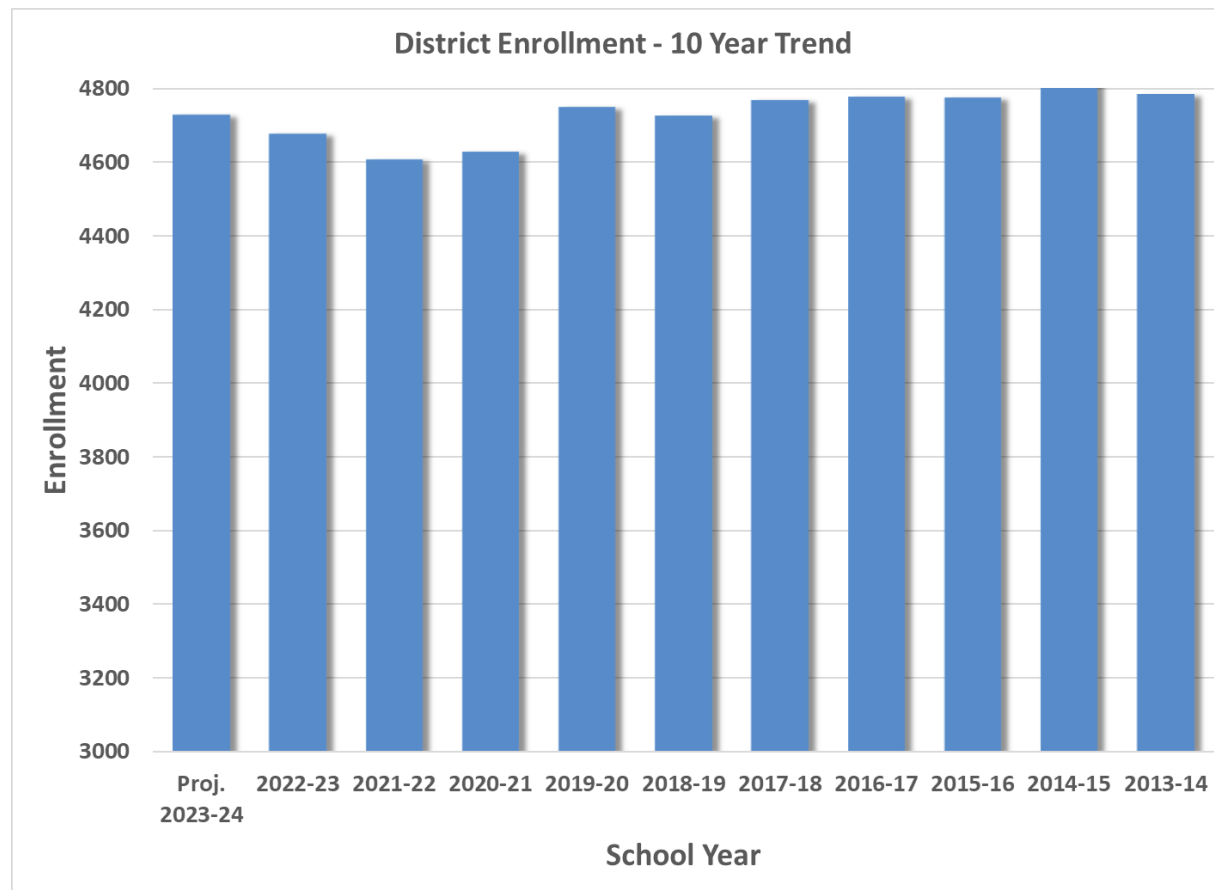
Expense Area	Description	Budget +/-
Employee Benefits	Health benefits +2.047MM, Pension systems (TRS and ERS), +\$281M, FICA \$272M	\$2.6MM
Regular Instruction	Contractual salaries +920M, Professional Development +363M, Furniture and Other Misc. +116M and Supplies and Equipment/Furniture -\$217M	\$1.18MM
Special Education & Student Services	Contractual salaries +171M, increased costs for behavior support and other related services including increased contracted social work services +\$798M, Other Misc. -\$25M.	\$974M
Transportation	Contractual salaries +188M, Leased garage equipment +\$70M, Athletic transportation +\$29M, Transportation study +\$24M, Vehicle maintenance and repair +\$27M, Other Misc. +\$9M	\$347M
Technology	Contractual salaries +\$121M, Financial and HR software +\$125M, Software and Other Misc. -\$89M	\$157M
Facilities	Contractual salaries +\$236, Contractual services +\$111M, Increased energy costs +\$24M, Supplies and Equipment -\$186M and Projects -\$395M	(\$210M)
Miscellaneous	Debt Service -\$703M, Interscholastic Athletics +\$154M, Other Misc -\$23M	(\$572M)
	TOTAL	\$4.48MM

Enrollment Summary

Enrollment for the 2023-24 school year forecasts an increase of 53 students in total pupil population from 4,677 to 4,730.

- The K-5 enrollment projection forecasts an decrease of 45 students at the elementary level from the current population of 2,089 to 2,046 pupils.
- The projected enrollment for grades 6 through 8 at the Middle School is 1,150 pupils, an increase of 21 over the 1,129 enrolled in 2022-23.
- The High School enrollment is projected to decrease by 7 pupils from the current 1,474 to 1,467.

See [Appendix A](#) for detailed pupil enrollment data.



Staffing Summary

The proposed budget for professional staffing of 505.9 FTE accounts for an increase of 5.2 FTE (includes 3 enrollment contingency positions) above the budgeted 2022-23 base of 500.7. The 2022-23 actual professional staffing was increased to 504.9 to account for the incremental addition of instructional positions in music, art, physical education, English as a new language (ENL), teachers on special assignment, and the reclassification of one civil service position to a certified position, making the net actual to budget increase 1.0 FTE. There is a 0.6 FTE budget increase in the Civil Service staffing in 2023-24. This reflects the addition of a 10-month clerk (0.8 FTE) at Scarsdale High School and a reduction of .2 FTE at the A-School. Overall, the proposed budget supports a professional staff of 505.9 FTE and a Civil Service staff of 161.5 FTE. **See [Appendix B](#) for detailed staffing information.**

Elementary Schools - Projected elementary enrollment, class-size guidelines and program needs determine elementary school staffing. The proposed 105 elementary classroom sections are projected to be one more than in the 2022-23 budget and equal to 2022-23 actual elementary staffing. In addition to the 105 class-size sections, there are currently 19 co-taught classes and two special classes serving the needs of our special education students along the continuum of services, bringing the total to 22. The budget also includes the addition of 3.0 FTE as an enrollment contingency to account for the possibility of any unanticipated enrollment increases. 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 reflects a .6 FTE budget-to-budget increase, and a 1.6 actual-to-budget change. Positions were added prior to the start of the year in ENL (.6 FTE), and one teacher-on-special-assignment. In the 2023-24 proposed budget the 2022-23 ENL staffing will remain, and the teacher-on-special-assignment is removed. The proposed staffing is 113.6 FTE.

High School - The proposed budget supports 161.4 FTE, which maintains consistent budget-to-budget staffing. The Civil Service staffing at the high school in the 2022-23 proposed budget was 35.6 FTE and actual staffing of 36.1. The increase in actual staffing is due to .5 FTE unaccounted part-time position. The 2023-24 proposed budget of 36.7 FTE includes a 10-month clerk (.8 FTE), and a replacement of 1.0 clerical to a .8 clerical position.

District-wide - The 21.9 FTE District-wide positions include central office administrators and teacher leadership positions assigned across the schools and across the grades. The proposed staffing for 2023-24 remains equal to the actual 2022-23 budget.

Civil Service - The Civil Service staff comprises nurses, occupational therapists, secretaries, custodians, maintenance, and grounds workers, along with middle managers and District services personnel. The proposed budget includes the addition of a 10 month clerk (.8 FTE), resulting in 161.5 FTE, a budget-to-budget increase of .8 FTE.

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 63 part-time bus drivers to meet the needs of the transportation program.

TOTAL DISTRICT-WIDE STAFFING

	<u>Budget 2022-23</u>	<u>Actual 2022-23</u>	<u>Proposed Budget to Actual Increase (Decrease)</u>	<u>Projected 2023-24</u>
Elementary Schools	205.3	206	3	209
Middle School	113	114.6	-1	113.6
High School	161.4	162.4	-1	161.4
Sub-Total	479.7	483	1	484
District-wide	21	21.9	0	21.9
Civil Service	161	160.9	0.6	161.5
Total	661.7	665.8	1.6	667.4

The District also employs part-time paraprofessionals and bus drivers as described in [Appendix F](#).

Staffing Ratios Compared to County and Region*

Based on 2021-22 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:

	Number of Students Per Staff Member		
	Scarsdale Schools	Westchester County	Mid-Hudson Region
Administrative Staff	151.0	150.0	153.1
Central Administration	921.0	961.4	921.1
Program Administration	541.8	566.3	547.3
Principals & Asst. Principals	270.9	259.0	276.3
Other Non-Teaching Staff	474.3	399.6	320.7
Guidance Counselors	368.4	325.6	337.0
Nurses	575.6	698.0	541.7
Psychologists & Psychiatrists	354.2	359.6	387.6
Classroom Teachers	11.2	12.0	11.7
Paraprofessional Staff	12.1	14.4	14.1
Teaching Assistants/Aides	26.7	32.3	37.6
Other Para-Professionals	22.1	25.8	22.5

*This data is reported annually by school districts to the New York State Education Department, and can be found here: <http://www.p12.nysed.gov/irs/pmf/>. Please note the data format presented above differs from past years as a result of a change in the way New York State reports this data.

Revenues

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 2023-24 State Aid revenue is estimated at \$7,314,740, a 8.22% decrease over the current year's projected actual. The Governor's current proposed budget for 2023-24 for Scarsdale shows an increase of 0.6% budget to budget increase. The District continues to receive Building Aid related to the substantially completed \$18.12 million Bond (2014) project. Building Aid related to the \$64.9 million Bond (2018) Project began in 2020-21 and will continue for the next 11 years. Overall Building Aid is projected to decrease in 2023-24 due to the final distribution of aid for projects completed between 1998-2000.

PRIOR YEAR SURPLUS

This budget utilizes a current year surplus of \$1,100,000 to offset next year's tax levy. This is \$825,000 less than the 2022-23 level.

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. For 2022-23, the estimated sales tax revenue is projected to be \$114,000 higher than originally budgeted which indicates a rebound from the pandemic period collections. We are projecting 2023-24 to continue to grow slightly with a budget of \$2,100,000.

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, 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; currently one student. Interest income is anticipated to increase substantially in 2023-24 due to the rapidly rising interest rates. We are projecting interest earnings in 2022-23 to be approximately \$727,000 higher than originally budgeted. The 2023-24 budget includes an additional increase, bringing the total budget to \$1,153,695. Building rental revenue is anticipated to slightly increase as the rent activity appears to get back to normal rates since COVID.

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 determine the taxes to be allocated and collected from each municipality. Scarsdale's Equalization Rate changed from 1.0 in 2022-23 to 0.8755 for 2023-24, causing a slight shift and decreasing the amount of property tax that Mamaroneck residents are responsible for as compared with Scarsdale residents. The assessments used in calculating the Tax Rate 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 District's tax levy for 2023-24 may increase by 1.94% as shown on page 14. This proposed budget results in a tax levy increase of 1.93%, which is under the maximum allowable under the law.

2023-24 Projected Revenue Budget

	ACTUAL 2021-22	ADOPTED BUDGET 2022-23	ESTIMATED ACTUAL 2022-23	2023-24 PROPOSED BUDGET	% INCREASE (DECREASE) Bud to Bud	% INCREASE (DECREASE) Bud to Act
STATE AID						
Foundation Aid	3,693,725	3,668,390	3,634,077	3,778,441	3.00%	3.97%
Building Aid	2,107,257	1,781,714	2,274,903	1,468,932	(17.56%)	(35.43%)
Transportation Aid	310,982	545,000	457,710	625,000	14.68%	36.55%
Pupils With Disabilities Aid (most rolled into Foundation Aid)	214,940	300,000	215,115	225,916	(24.69%)	5.02%
BOCES Aid	695,544	559,345	955,780	805,437	44.00%	(15.73%)
Textbook and Library Aid	249,797	340,399	323,507	401,270	17.88%	24.04%
Computer Software Aid	72,114	75,428	74,661	9,744	(87.08%)	(86.95%)
Other State Aid	59,057	699	34,313	-	(100.00%)	(100.00%)
Grant-in-Aid	-	-	-	-	0.00%	0.00%
TOTAL STATE AID	7,403,416	7,270,975	7,970,066	7,314,740	0.60%	(8.22%)
NYS STAR AID GRANT	1,804,459	1,680,000	1,664,359	1,650,000	(1.79%)	(0.86%)
PRIOR YEAR SURPLUS	2,225,000	1,925,000	1,925,000	1,100,000	(42.86%)	(42.86%)
COUNTY SALES TAX	1,814,808	1,834,750	1,948,480	2,100,000	14.46%	7.78%
OTHER RECEIPTS						
Interest From Investments	100,763	292,000	1,018,966	1,153,695	295.10%	13.22%
Health Services - Parochial and Private Schools	221,715	169,000	218,880	200,000	18.34%	(8.63%)
Building Use Fees	68,349	116,000	85,000	120,000	3.45%	41.18%
Boundary Line Taxes	398,979	541,049	550,000	550,000	1.65%	0.00%
Miscellaneous	470,711	475,000	395,000	625,000	31.58%	58.23%
Tuition - Special Education	88,438	94,000	87,390	90,000	(4.26%)	2.99%
TOTAL OTHER RECEIPTS	1,348,955	1,687,049	2,355,236	2,738,695	62.34%	16.28%
PROPERTY TAX LEVY	154,374,399	159,697,444	159,697,444	162,785,585	1.93%	1.93%
Reduction due to STAR Program	(1,804,459)	(1,680,000)	(1,664,359)	(1,650,000)	(1.79%)	(0.86%)
PILOT Tax Revenue	272,301	327,727	325,089	385,781	17.71%	18.67%
NET PROPERTY TAX LEVY	152,842,241	158,345,171	158,358,174	161,521,366	2.01%	2.00%
GRAND TOTAL REVENUE (Prior to Capital Reserve)	167,438,879	172,742,945	174,221,315	176,424,801	2.13%	1.26%
Transfer from Other Reserves (Amort. of Premium on Debt)	68,153	68,153	68,153	68,153	0.00%	0.00%
Transfer from Other Reserves (Health Insurance)	-	-	-	1,000,000		
Transfer from Reserve for Retirement Contribution	-	330,295	-	281,233	(14.85%)	0.00%
Transfer from Debt Service Reserve	213,861	150,000	150,000	-	(100.00%)	(100.00%)
Transfer from Reserves	282,014	548,448	218,153	1,349,386	146.04%	518.55%
GRAND TOTAL REVENUE (Including Capital Reserve)	167,720,893	173,291,393	174,439,468	177,774,187	2.59%	1.91%

Five Year Comparison of Actual Revenues

	ACTUAL REVENUES 2016-17	ACTUAL REVENUES 2017-18	ACTUAL REVENUES 2018-19	ACTUAL REVENUES 2019-20	ACTUAL REVENUES 2020-21
STATE AID					
Foundation Aid	3,310,391	3,401,096	3,467,152	3,632,015	3,632,015
Building Aid	2,445,257	2,149,843	2,397,264	1,786,200	1,786,200
Transportation Aid	286,823	290,873	299,743	300,809	300,809
Pupils With Disabilities Aid (most rolled into Foundation Aid)	218,938	229,060	272,163	269,473	269,473
BOCES Aid	297,875	369,622	436,792	543,564	543,564
Textbook and Library Aid	327,993	327,593	328,504	333,692	333,692
Computer Software Aid	75,500	75,380	75,470	73,942	73,942
Other State Aid	79,119	75,541	78,428	41,242	41,242
Grant-in-Aid		-			
TOTAL STATE AID	7,041,896	6,919,008	7,355,516	6,980,937	6,980,937
PRIOR YEAR SURPLUS	1,100,000	2,799,432	2,125,000	1,100,000	1,750,000
TRANSFER FROM OTHER RESERVES	215,320	83,153	667,728	386,974	160,633
COUNTY SALES TAX	1,066,567	1,021,198	1,046,413	1,386,435	1,685,344
OTHER RECEIPTS					
Interest From Investments	549,631	775,441	1,571,525	1,112,249	123,526
Health Services - Parochial and Private Schools	263,290	221,411	166,833	156,721	163,931
Building Use Fees	106,575	112,931	112,192	38,295	
Boundary Line Taxes	431,922	491,644	527,946	551,752	541,049
Miscellaneous	205,860	360,632	383,909	438,757	691,213
Tuition - Special Education			-	87,909	88,860
TOTAL OTHER RECEIPTS	1,557,278	1,962,059	2,762,405	2,385,683	1,608,579
NET PROPERTY TAX LEVY	140,183,024	141,574,060	145,492,093	148,838,352	151,351,380
GRAND TOTAL REVENUE	151,164,085	154,358,910	159,449,155	161,078,380	163,536,873

Property Tax Levy Cap and Five Year Budget Comparison

School Year	Budget	% Growth	Tax Levy %	Tax Cap %	\$ (Under)/Over Cap
2018-19	157,849,407	2.71%	2.74%	3.15%	\$ (579,955)
2019-20	160,782,597	1.86%	2.27%	2.94%	\$ (967,017)
2020-21	162,696,316	1.19%	1.66%	2.50%	\$ (1,245,164)
2021-22	166,862,755	2.56%	2.15%	2.16%	\$ (19,065)
2022-23	173,291,393	3.85%	3.45%	3.50%	\$ (74,842)
2023-24	177,774,187	2.59%	1.93%	1.94%	\$ (3,333)

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.

Tax Cap Calculation

Calculation of Current Year (CY) Tax Cap

		Notes
1) Prior Year Tax Levy	159,697,444	Per 2022-23 Budget
	x	
2) 1 + Tax Base Growth Factor (provided by Commissioner of Tax & Finance by February 15th.)	1.0095	
Sub-Total	161,214,570	
	+	
3) PY PILOTS	327,727	Per the Prior Year Tax Cap Calc.
	-	
4) PY Levy for Judgments over 5% of total tax levy	-	
	-	
PY Capital Tax Levy	8,879,784	\$485,000 Capital Related Plant Improvements, plus \$9,996,511 Debt Svc Budget, plus \$297,500 bus purchase budget, plus \$116,140 BOCES Capital Exclusion, minus \$1,781,714 Building Aid, minus \$150,000 use of Debt Service Reserves, minus \$68,153 amortization of Bond Premium, and minus \$15,500 Transportation related aid.
	=	
PY TAX LEVY LIMIT	152,662,513	
	x	
5) Allowable Levy Growth Factor (1 + inflation factor, up to 2%)	1.02	
Sub-Total	155,715,763	
	-	
6) CY PILOTS	(385,781)	(Estimate becomes final April 1st)
	+	
7) Available Carryover	-	
	=	

CY TAX LEVY LIMIT (to be submitted to State Comptroller,
Commissioner of Tax & Finance and the Commissioner of
Education by March 1st)

155,329,982

+

- 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

-

-

-

CY Capital Tax Levy

7,458,936

\$720,000 Capital Related Plant
Improvements, plus \$276,305 Village
Facility Lease and Capital expense, plus
\$7,606,076 Debt Svc Budget, plus
\$297,500 bus purchase budget, plus
\$116,140 BOCES Capital Exclusion, minus
\$1,468,932 Building Aid, minus \$68,153
amortization of Bond Premium, and minus
\$20,000 Transportation related aid.

-

- 9) Erroneous levy plus interest from prior year

-

=

ALLOWED TAX LEVY WITH 50% plus 1 approval

162,788,917.97

ALLOWABLE % GROWTH OF TAX LEVY

1.94%

ACTUAL TAX LEVY (Current Year Levy is BELOW Tax Cap)

162,785,585.00

Per Proposed 2023-24 Budget

Proposed Levy (Under) the Tax Cap

\$ (3,333)

**COMPARISON OF ASSESSED VALUATION, COUNTY EQUALIZATION RATIO, AND FULL VALUATION
FOR THE YEARS 2012-13 TO 2023-24**

SCHOOL YEAR	ASSESSED VALUATION		COUNTY EQUALIZATION RATIO		FULL VALUATION		% SHARE	
	SCARSDALE	MAMARONECK	SCARSDALE	MAMARONECK	SCARSDALE	MAMARONECK	SCARSDALE	MAMARONECK
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	8,921,623,009	392,603,601	0.8914	1.0000	10,008,551,726	392,603,601	96.23%	3.77%
2018-2019	8,900,214,022	401,878,751	0.9050	1.0000	9,834,490,632	401,878,751	96.07%	3.93%
2019-2020	8,925,546,021	404,103,865	0.9400	1.0000	9,495,261,724	404,103,865	95.92%	4.08%
2020-2021	8,930,049,388	407,172,243	0.9400	1.0000	9,500,052,540	407,172,243	95.89%	4.11%
2021-2022	8,937,389,000	403,442,962	0.9880	1.0000	9,045,940,283	403,442,962	95.73%	4.27%
2022-2023	9,039,625,908	418,374,832	1.0000	1.0000	9,039,625,908	403,442,962	95.73%	4.27%
2022-2023	9,122,000,000	447,880,160	0.8755	1.0000	10,419,189,035	403,442,962	96.27%	3.73%

**COMPARISON OF TAX RATES PER \$1,000 OF ASSESSED VALUATION FOR THE
TOWNS OF SCARSDALE AND MAMARONECK FOR THE YEARS 2012-13 THROUGH 2023-2024
AND ESTIMATED PROPOSED TAX RATE FOR 2023-2024**

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)
2012-2013	868.93			883.09		
		24.45	2.81%		N/A*	2.91%
2013-2014	893.38			15.81		
		N/A**	3.66% **		0.21	1.33%
2014-2015	16.02			16.02		
		(1.19)	(7.45%)		(1.19)	(7.45%)
2015-2016	14.83			14.83		
		(0.01)	(0.06%)		(0.01)	(0.06%)
2016-2017	14.82			14.82		
		0.44	2.99%		(1.21)	(8.20%)
2017-2018	15.26			13.60		
		0.43	2.82%		0.60	4.39%
2018-2019	15.69			14.20		
		0.29	1.82%		0.82	5.75%
2019-2020	15.98			15.02		
		0.25	1.54%		0.35	2.35%
2020-2021	16.22			15.37		
		0.28	1.73%		0.93	6.08%
2021-2022	16.50			16.31		
		0.38	2.28%		0.57	3.53%
2022-2023	16.88			16.88		
2023-2024	17.11	0.23	1.36%	14.98	(1.90)	-11.26%
Average Annual Increase Since 2012-2013			1.23%			
Average Annual Increase Since 2019-2020			1.75%			

NOTE: Above are estimates based on assessment information as of this time. Actual assessments are not final until June 2023.

* **NOTE:** In 2013 & 2021 Mamaroneck completed a revaluation.

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

Expenditures

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, employee benefit costs, special education costs, or energy prices, it does control the overall investment in the educational program, principally by supporting the salary and benefits of our professional educators and support personnel. The largest component of this budget (almost 80%) is certified and classified faculty and staff salary and benefits. This percentage of total expenditures is typical in public education in the region.

The total dollar value of the 2023-24 proposed budget is \$177,774,187 and represents an increase of 2.59% when compared with the 2022-23 budget. The proposed 2023-24 budget supports the current educational program based on the goals and objectives of the School District as set forth in the District's Strategic Plan with a focus on student wellbeing and belonging through enrichment and engagement, improving and enhancing authentic global opportunities, the continued rollout and support of an exemplary elementary math program, elevating our focus on the emotional social emotional support of elementary students, and the continued support of the District's DEI initiatives. The proposed budget also includes funds for three high priority capital projects..

Budget initiatives only appear in the budget after thoughtful consideration, deliberation and discussion. All budget requests are assessed for educational efficacy, impact on student outcomes and achievement, alignment with mandates and; best practices, the Strategic Plan, and other educational priorities. Staffing efficiencies and financial impact are also explored throughout the process considered.

This budget maintains our traditional class size norms 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 21st century, continue to be incorporated into the fabric of the educational program. Although this budget does not increase the professional positions in the District, it does include funds for the social emotional support of students in the elementary building through contractual support to services to be determined prior to the 2023-24 school year. There is also 3.0 FTE positions contingency based on mandates and best practices in alignment with the District's Strategic Plan.

Total enrollment is projected to increase by 53 students. A decrease of 43 students is forecast among the five elementary schools, an enrollment increase of 21 students is forecast for the Middle School, and a 75 student increase is expected at the High School.

There are six bargaining units in the District representing all but managerial confidential employees. The 2023-24 budget included negotiated salary increases for those employees while mandated contributions to the Teachers' and Employee Retirement Systems is increasing by \$281 thousand and will be offset by a transfer from the District's reserves established for this purpose.

The self-insured employee health plan is increasing by 11.25% on a budget-to-budget basis. The 2023-24 budget plan calls for the transfer of \$1 million from the Health Insurance Reserve to offset this larger than normal increase. The reserve is projected to have a FYE 2023 balance of \$4.23 million prior to this planned transfer. This reserve assists in mitigating risks against market and experience swings. Premium and total cost contributions are included in the negotiated contracts for all employee groups, which assists in mitigating insurance increases.

Historical and Proposed Budget by Major Expense Section

MAJOR EXPENSE SECTIONS	2021-22	2022-23	2022-23	2023-24	Budget to	%	%
	Actual Expended	Adopted Budget	Estimate Expended	Proposed Budget	Budget \$ Increase (Decrease)	Inc. / (Dec) Budget to	Budget to Est. Exp.
I GENERAL SUPPORT							
Board of Education	124,657	77,427	110,369	89,495	12,068	15.59%	(18.91%)
Central Administration	3,040,250	2,968,452	3,045,354	3,043,461	75,010	2.53%	(0.06%)
Central Services - Plant Dept.	13,324,671	13,549,235	13,909,869	13,104,234	(445,001)	(3.28%)	(5.79%)
Administrative Technology	1,165,517	1,232,411	1,321,918	1,420,410	187,999	15.25%	7.45%
Special Items	1,903,129	1,661,473	1,583,645	1,621,499	(39,974)	(2.41%)	2.39%
TOTAL GENERAL SUPPORT	19,558,224	19,488,997	19,971,155	19,279,099	(209,898)	(1.08%)	(3.47%)
II INSTRUCTION							
Admin & Prog. Improv.	6,924,549	7,067,302	6,993,249	7,430,901	363,599	5.14%	6.26%
Day School Program	60,517,136	63,347,544	62,389,619	64,167,916	820,372	1.30%	2.85%
Special Education	17,614,343	18,135,618	18,639,086	18,710,254	574,636	3.17%	0.38%
Instructional Support	2,129,781	2,422,072	2,427,716	2,391,420	(30,652)	(1.27%)	(1.50%)
Pupil Personnel	8,063,165	8,813,605	8,723,893	9,366,920	553,315	6.28%	7.37%
TOTAL INSTRUCTION	95,248,975	99,786,141	99,173,562	102,067,411	2,281,270	2.29%	2.92%
III TOTAL PUPIL TRANSPORTATION	4,303,954	4,624,254	4,939,477	4,971,047	346,793	7.50%	0.64%
IV TOTAL COMMUNITY SERVICES	326,819	385,516	292,624.11	391,003	5,487	1.42%	33.62%
V UNDISTRIBUTED							
Employee Benefits	36,495,845	38,354,974	40,564,763	40,957,355	2,602,381	6.78%	0.97%
Debt Service - Lease Purchases	2,437,063	2,444,454	2,444,454	2,307,391	(137,063)	(5.61%)	(5.61%)
Debt Service - Bonds	7,560,470	7,552,057	7,552,057	6,985,881	(566,176)	(7.50%)	(7.50%)
TOTAL UNDISTRIBUTED	46,493,378	48,351,485	50,561,274	50,250,627	1,899,142	3.93%	(0.61%)
VI Transfer to Capital Projects Fund	485,000	485,000	485,000	720,000	235,000	48.45%	48.45%
Transfer to Other Funds	270,000	170,000	170,000	95,000	(75,000)	(44.12%)	(44.12%)
TOTAL EXPENDITURES	166,686,349	173,291,393	175,593,093	177,774,187	4,482,794	2.59%	1.24%

Historical Comparison of Expenditures by Major Expense Section

COMPARISON OF EXPENDITURES BY MAJOR BUDGET FUNCTIONS FOR THE YEARS 2016-2017 THROUGH 2020-2021

CODE	MAJOR FUNCTION	2016-2017 ACTUAL EXPENDITURES	2017-2018 ACTUAL EXPENDITURES	2018-2019 ACTUAL EXPENDITURES	2019-2020 ACTUAL EXPENDITURES	2020-2021 ACTUAL EXPENDITURES
I	GENERAL SUPPORT	\$ 15,977,058	\$ 17,481,869	\$ 17,848,898	\$ 17,336,313	\$ 18,831,748
II	INSTRUCTION	81,883,587	84,874,707	86,631,729	88,802,389	91,896,716
III	PUPIL TRANSPORTATION	3,904,636	3,873,759	3,869,020	3,878,387	3,753,869
IV	COMMUNITY SERVICES	395,766	326,576	288,434	248,599	127,458
V	UNDISTRIBUTED	43,401,792	46,874,781	44,568,873	44,026,813	46,527,970
VI	TRANSFER TO OTHER FUNDS	1,817,867	1,922,255	1,504,996	1,261,412	1,771,365
SUBTOTAL		147,380,706	155,353,945	154,711,949	155,553,912	162,909,126
ENCUMBRANCES AT YEAR END		1,469,033	1,666,096	1,104,699	1,506,211	1,795,886
TOTAL		\$ 148,849,739	\$ 156,822,978	\$ 155,816,648	\$ 157,060,123	\$ 164,705,012

I. General Support

This major expense section includes the Board of Education, Central Administration, the Facilities Department, Administrative Technology, and Special Items

MAJOR EXPENSE SECTIONS	2021-22	2022-23	2022-23	2023-24	Budget to	%	%
	Actual Expended	Adopted Budget	Estimate Expended	Proposed Budget	Budget \$ Increase (Decrease)	Inc. / (Dec) Budget to Budget	Budget to Est. Exp.
I GENERAL SUPPORT							
Board of Education	124,657	77,427	110,369	89,495	12,068	15.59%	(18.91%)
Central Administration	3,040,250	2,968,452	3,045,354	3,043,461	75,010	2.53%	(0.06%)
Central Services - Plant Dept.	13,324,671	13,549,235	13,909,869	13,104,234	(445,001)	(3.28%)	(5.79%)
Administrative Technology	1,165,517	1,232,411	1,321,918	1,420,410	187,999	15.25%	7.45%
Special Items	1,903,129	1,661,473	1,583,645	1,621,499	(39,974)	(2.41%)	2.39%
TOTAL GENERAL SUPPORT	19,558,224	19,488,997	19,971,155	19,279,099	(209,898)	(1.08%)	(3.47%)

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 2023-24 Budget represents a 15.6% increase compared to the prior year budget. The 2022-23 expenditures included funding for a superintendent search.

					Budget to	%	%
	2021-22	2022-23	2022-23	2023-24	Budget	Inc. / (Dec)	
BOARD OF EDUCATION	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
Salaries	28,357	29,027	26,019	28,895	(132)	(0.45%)	11.05%
Equipment / Furniture	-	-	-	-	-	0.00%	0.00%
Supplies / Materials	13,600	11,300	8,175	12,500	1,200	10.62%	52.91%
Contractual and Other	82,700	37,100	76,175	48,100	11,000	29.65%	(36.86%)
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Board of Education	124,657	77,427	110,369	89,495	12,068	15.59%	(18.91%)

Central Administration

This budget, totaling \$3,043,461, supports the District's Central Office. It is projected to increase by 2.53% compared to current year estimated actual costs.

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, an accounts 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 all outside legal services, including labor negotiations, legal services related to Special Education and all other legal matters.

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, security clearances for new hires, and the costs for recruiting and advertising using BOCES services. This budget includes funding for administrative professional development as well as partial support for current teacher leaders to participate in an administrative certification program in collaboration with BOCES.

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 Website](#).

	2021-22	2022-23	2022-23	2023-24	Budget to	%	%
	Actual	Adopted	Estimate	Proposed	Budget	Inc. / (Dec)	
CENTRAL ADMINISTRATION	Expended	Budget	Expended	Budget	\$ Increase (Decrease)	Budget to Budget	Budget to Est. Exp.
Chief School Administrator's Office							
Salaries	552,210	467,169	465,820	501,594	34,425	7.37%	7.68%
Equipment / Furniture	2,750	2,750	500	-	(2,750)	(100.00%)	(100.00%)
Supplies / Materials	8,125	8,200	3,500	7,400	(800)	(9.76%)	111.43%
Contractual and Other	24,200	26,000	14,700	23,700	(2,300)	(8.85%)	61.22%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Chief School Admin. Office	587,285	504,119	484,520	532,694	28,575	5.67%	9.94%
Finance Office							
Salaries	1,148,527	1,166,157	1,164,627	1,216,108	49,951	4.28%	4.42%
Equipment / Furniture	-	-	-	-	-	0.00%	0.00%
Supplies / Materials	15,445	15,445	12,450	13,495	(1,950)	(12.63%)	8.39%
Contractual and Other	127,471	128,671	132,296	135,325	6,654	5.17%	2.29%
BOCES Services	3,345	3,479	3,479	3,800	321	9.23%	9.23%
Total Finance Office	1,294,788	1,313,752	1,312,852	1,368,728	54,976	4.18%	4.26%
Legal Services	178,689	178,689	360,000	300,000	121,312	67.89%	(16.67%)
Personnel Office							
Salaries	539,504	565,303	497,982	494,268	(71,035)	(12.57%)	(0.75%)
Equipment / Furniture	-	-	-	-	-	0.00%	0.00%
Supplies / Materials	15,400	15,400	8,800	12,250	(3,150)	(20.45%)	39.20%
Contractual and Other	268,200	233,200	241,350	188,500	(44,700)	(19.17%)	(21.90%)
BOCES Services	14,938	14,938	15,000	16,000	1,062	7.11%	6.67%
Total Personnel Office	838,042	828,841	763,132	711,018	(117,823)	(14.22%)	(6.83%)
Public Information							
Salaries	82,621	83,851	83,851	87,171	3,320	3.96%	0.00%
Equipment / Furniture	-	-	-	-	-	0.00%	0.00%
Supplies / Materials	-	-	2,050	2,400	2,400	0.00%	17.07%
Contractual and Other	58,825	59,200	38,950	41,450	(17,750)	(29.98%)	6.42%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Public Information Office	141,446	143,051	124,851	131,021	(12,030)	(8.41%)	4.94%
TOTAL CENTRAL ADMINISTRATION	3,040,250	2,968,452	3,045,354	3,043,461	75,010	2.53%	(0.06%)

Facilities Department

The 2023-24 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 facility use by outside organizations. The second part, Plant Maintenance, funds the repair and upkeep of District buildings and grounds. Also included in this budget are expenses associated with Safety, Security, and Emergency Management.

Excluding the Plant Improvement and Transfer to Capital Projects Fund budget, the Facilities budget totals \$13,104,234, an increase of \$184,999 (1.43%) compared to 2022-23. The overall increase is due primarily to an increase in contractual salaries which also includes substitutes and overtime expenses of \$236,372 (4.12%), and custodial supplies of \$72,200 (21.94%). There is also a decrease in security related equipment expenditures of (\$165,000) while still funding additional security improvements. Contractual expenditures related to Safety Monitors and security consultants is projected to increase \$90,348 (8.63%) due the increase in costs for this service. The Plant Maintenance equipment budget portion of the Facilities budget is proposed to decrease by \$80,800 as a plan to purchase a large field tractor (\$85,000) is deferred to a future year. The annual appropriation for planned repairs/plant improvements is decreased by \$630,000 to \$0 for the 2023-24 budget while the *Transfer to Capital Projects Fund* budget of \$720,000, an increase of \$235,000 (48.45%) is slated for the replacement of the High School's Band Room roof, replacement of the vacuum condensate pump at the Middle School and replacement of the interior shaft of the Heathcote chimney. Projects in the Transfer to Capital Projects Fund are excludable in the calculation of the tax cap limit.

Other highlights include:

- Budgeted staffing levels for 2023-24 are consistent with current year levels.
- 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 per principal direction is slightly lower than 2022-23. Much of the historical work in this area is now centralized and includes such small projects as painting and flooring.

Transfer to Capital Projects Fund Projects

School	Project	Amount
High School	Band Room Roof	\$400,000
Middle School	Vacuum condensate Pump	\$100,000
Heathcote	Chimney	\$220,000
	TOTAL	\$720,000

Safety, Security, and Emergency Management

The 2023-24 Safety, Security, and Emergency Management budget lies within the budget for the Facilities department. Included in this budget are expenses associated with the District's security firm including our Chief of Safety, Security, and Emergency Management. Also included are funds for safety and security related supplies and equipment. Funding for those expenses associated with social-emotional support are funded within our Pupil Personnel Services budgets.

Continued in the 2023-24 budget is funding for safety monitors in our buildings at current levels. Safety Monitors are provided through a contractual arrangement with a third-party security service. All Safety Monitors are screened by the District before placement and are provided training to familiarize them with our schools. In addition to visitor management, safety monitors provide indoor and outdoor roaming safety and security coverage when school is in session and indoor monitoring whenever students are in attendance outside of the regular school day or attending school sponsored activities such as athletic events and concerts.

Summary of proposed work and budget allocations for SSEM related items:

2022-23 Approved Budget: **\$1,230,286**

2023-24 Proposed Budget: **\$1,205,994 (-1.97%)**

Primary Cost Drivers:

- ❑ Safety Monitors: \$1,030,134
- ❑ Continued improvement projects - \$125,000 allocated for additional improvement projects, both door ajar sensors and additional window mitigation are being considered by the District Emergency Management Team. Expansion of the District camera system is an ongoing priority and will continue over the next 5-7 years incrementally.
- ❑ Lockdown integration project will conclude during the 2022-23 school year and fully implemented for the 2023-24 school year. No additional costs are expected for 2023-24 however, there is a \$15,000 yearly maintenance contract for each year following.

					Budget to	%	%
	2021-22	2022-23	2022-23	2023-24	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
PLANT DEPARTMENT	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
Plant Operation							
Salaries	4,611,596	4,588,594	4,666,683	4,791,882	203,288	4.43%	2.68%
Equipment / Furniture	357,700	207,600	207,600	18,975	(188,625)	(90.86%)	(90.86%)
Supplies / Materials	413,825	218,725	218,725	229,085	10,360	4.74%	4.74%
Utilities	2,756,143	3,103,113	3,312,910	3,127,512	24,399	0.79%	(5.60%)
Contractual and Other	973,411	1,152,986	1,105,700	1,337,679	184,693	16.02%	20.98%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Plant Operation	9,112,675	9,271,018	9,511,618	9,505,133	234,115	2.53%	(0.07%)
Plant Maintenance							
Salaries	1,126,386	1,150,067	1,121,601	1,183,151	33,084	2.88%	5.49%
Equipment / Furniture	167,140	194,900	193,400	114,000	(80,900)	(41.51%)	(41.05%)
Supplies / Materials	314,600	329,100	329,100	401,300	72,200	21.94%	21.94%
Contractual and Other	1,844,720	1,845,000	1,995,000	1,791,500	(53,500)	(2.90%)	(10.20%)
Building Maintenance Projects	129,150	129,150	129,150	109,150	(20,000)	(15.49%)	(15.49%)
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Plant Maintenance	3,581,996	3,648,217	3,768,251	3,599,101	(49,116)	(1.35%)	(4.49%)
Plant Improv. (Budget is split as Transfer to CPF)*	630,000	630,000	630,000	-	(630,000)	(100.00%)	(100.00%)
PLANT DEPARTMENT	13,324,671	13,549,235	13,909,869	13,104,234	(445,001)	(3.28%)	(5.79%)

Administrative Technology

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

This budget includes a \$ \$125,000 increase to cover the new HR and Finance system replacement; \$95,000 of this increase represents non-recurring implementation costs. The remaining \$30,000 is for recurring subscription costs, which will be offset by the end of the SMARTS contract. Our timeline for replacement allows us to build the FY24 budget in the new system in Fall 2023, with a full cutover of both HR and Finance in July 2024.

	2021-22	2022-23	2022-23	2023-24	Budget to	%	%
	Actual	Adopted	Estimate	Proposed	Budget	Inc. / (Dec)	
ADMINISTRATIVE TECHNOLOGY	Expended	Budget	Expended	Budget	\$ Increase (Decrease)	Budget to Budget	Budget to Est. Exp.
Administrative Technology							
Salaries	721,200	726,094	834,039	869,106	143,012	19.70%	4.20%
Equipment / Furniture	75,026	105,000	105,000	-	(105,000)	(100.00%)	(100.00%)
Supplies / Materials	32,062	36,773	30,911	167,784	131,011	356.27%	442.80%
Contractual and Other	207,524	216,554	211,659	240,405	23,851	11.01%	13.58%
BOCES Services	129,705	147,990	140,309	143,115	(4,875)	(3.29%)	2.00%
TOTAL ADMINISTRATIVE TECHNOLOGY	1,165,517	1,232,411	1,321,918	1,420,410	187,999	15.25%	7.45%
TOTAL CENTRAL SERVICES	14,490,188	14,781,646	15,231,787	14,524,644	(257,002)	(1.74%)	(4.64%)

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.

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 \$31,144, or 6.14% compared to the current year estimated actual, and an increase of 4.67% compared to the current year budget.

District Memberships

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

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 \$13,882 compared to the 2023-24 budgeted assessment, a 1.66% increase. This budget represents Scarsdale’s share of the BOCES overhead based on enrollment and student attendance. **See [Appendix D](#) for a 10-year history of BOCES assessments.**

Tax Certiorari Appropriation & Refund of School Taxes

The Tax Certiorari Reserve balance as of June 30, 2022 was \$4,206,882. The projected balance for June 30, 2023 is \$4,246,951 based on lower estimated refunds. The 2023-24 Budget includes \$40,000 to help fund future Tax Certiorari settlements / reserves and tax refunds that are covered under other parts of NYS law that are specifically not defined as Tax Certioraris. This is a budget-to-budget decrease of \$60,000. **See [Appendix E](#) for a 10-year history of tax certiorari settlements.**

					Budget to	%	%
	2021-22	2022-23	2022-23	2023-24	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
SPECIAL ITEMS	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
District Insurance	640,694	666,302	657,107	697,446	31,144	4.67%	6.14%
Memberships	35,633	35,633	32,000	35,633	-	0.00%	11.35%
BOCES Administration Charge	826,802	834,538	834,538	848,420	13,882	1.66%	1.66%
Judgements and Claims, incl. Tax Cert. Pymts.	400,000	125,000	60,000	40,000	(85,000)	(68.00%)	(33.33%)
TOTAL SPECIAL ITEMS	1,903,129	1,661,473	1583645	1,621,499	(39,974)	(2.41%)	2.39%

II. Instruction

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

The Assistant Superintendent for Curriculum, Assessment, and Instruction is responsible for coordinating the K-12 curriculum, strategic 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, 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	2021-22 Actual Expended	2022-23 Adopted Budget	2022-23 Estimate Expended	2023-24 Proposed Budget	Budget to \$ Increase (Decrease)	Budget to	%
						Inc. / (Dec) Budget to	% Budget to Est. Exp.
ADMINISTRATION							
Asst. Sup't. for Instruction's Office							
Salaries	311,848	314,505	316,343	325,873	11,368	3.61%	3.01%
Equipment / Furniture	-	-	-	-	-	0.00%	0.00%
Supplies / Materials	4,500	4,500	1,200	3,000	(1,500)	(33.33%)	150.00%
Contractual and Other	22,452	22,452	9,520	10,000	(12,452)	(55.46%)	5.04%
BOCES Services	-	-	-	0	-	0.00%	0.00%
Total Asst. Sup't for Instruc. Office	338,800	341,457	327,063	338,873	(2,584)	(0.76%)	3.61%
Supervision							
Salaries							
Salaries - Edgewood	518,482	526,507	481,694	465,008	(61,499)	(11.68%)	(3.46%)
Salaries - Fox Meadow	510,980	516,579	512,834	530,054	13,475	2.61%	3.36%
Salaries - Greenacres	501,611	503,712	502,968	518,900	15,188	3.02%	3.17%
Salaries - Heathcote	501,163	498,869	536,941	558,246	59,377	11.90%	3.97%
Salaries - Quaker Ridge	553,667	564,065	558,786	578,079	14,014	2.48%	3.45%
Salaries - Middle School	850,185	856,775	824,053	855,208	(1,567)	(0.18%)	3.78%
Salaries - High School	1,271,839	1,347,392	1,330,805	1,364,565	17,173	1.27%	2.54%
Salaries - Districtwide	170,916	173,907	171,993	175,497	1,590	0.91%	2.04%
Total Salaries	4,878,843	4,987,806	4,920,074	5,045,557	57,751	1.16%	2.55%
Equipment / Furniture	31,598	33,367	17,500	22,000	(11,367)	(34.07%)	25.71%
Supplies / Materials	62,521	63,143	57,126	72,390	9,247	14.64%	26.72%
Contractual and Other	102,781	103,002	84,415	97,202	(5,800)	(5.63%)	15.15%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Supervision - Principals' Offices	5,075,743	5,187,318	5,079,115	5,237,149	49,831	0.96%	3.11%

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

\$510,000

This budget funds projects for the implementation of the strategic plan. Last year's 147 curriculum projects were directly related to the strategic plan goals including new science updates, enrichments to the humanities curriculum, and responsive implementation of a new elementary math program. This summer there are ambitious plans to continue to respond to the 13 goals of our strategic plan, specifically the continued implementation of our Reveal elementary math program, Social-Emotional Learning integration and the ongoing adaptation related to diversity, equity, and inclusion in the K-12 curriculum. This allocation, increased from last year's \$494,279, will fund additional projects to prepare for opening the 2023-2024 school year.

Arts and Aesthetic Education Initiative

\$85,733

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

Interdependence Institute

\$42,549

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. As our global connections expand, we have sought memberships in worldwide networking organizations including the Global Education Benchmark Group (GEBG) and Round Square. The Interdependence Institute will also co-sponsor author visits to examine racism and bias in all its forms in the United States.

Scarsdale Teachers Institute

\$509,147

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 District funding level for STI is contractually negotiated with the Scarsdale Teachers Association. The large increase in the 2023-24 budget is attributed to a change in accounting practice. In previous years, tuition payments from participants were netted against the total expenditures, resulting in a lower budgeted expense. In 2023-24, we are "grossing up" the expenses, to reflect the actual full STI expenditures and recording the contributions & tuition receipts as a separate revenue.

Center for Innovation

\$32,000

The purpose of 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. We continue to expand our work through partnerships with outside organizations, including Project Zero from Harvard University.

Professional Development**\$489,200****Teacher Grants \$144,000**

This section funds competitive project grants. Each year, over 100 teachers receive funds for conference attendance, school year research, or workshops. Individual awards are limited to \$1,200 per year. The total funding is negotiated in the contract with the Scarsdale Teachers Association.

Instructional Improvement (Academic Subjects) \$305,200

The budget supports the professional development of teachers across the District. This allocation will fund professional developers/consultants who are working with classroom teachers at all five elementary schools on strategies for implementing the District's K-5 comprehensive literacy framework and Reveal Math programs. Support is also funded to promote SEL approaches and DEI adaptations in a more consistent, responsive, and coherent manner.

Sustainability Initiative**\$182,400**

The budget includes funding for sustainability projects in all schools and the school gardens program that includes in-class instruction and organic garden work. Also included is \$19,000 funding for battery recycling bins in our buildings and outdoor recycling bins for the High School campus.

Curriculum Research and Assessment**\$43,850**

One of the District's strategic goals is to use data to improve instruction. This budget includes \$12,000 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)	2021-22 Actual Expended	2022-23 Adopted Budget	2022-23 Estimate Expended	2023-24 Budget Budget	Budget to	%	%
					Budget \$ Increase (Decrease)	Inc. / (Dec) Budget to Budget	Budget to Est. Exp.
PROGRAM IMPROVEMENT							
Staff Development							
Program Improvement	487,101	494,279	494,279	510,000	15,721	3.18%	3.18%
Arts & Education Initiative	85,633	85,633	72,100	85,733	100	0.12%	18.91%
Interdependence Institute	42,549	42,549	22,000	42,549	-	0.00%	93.40%
Teachers' Institute	309,673	317,616	464,391	509,147	191,531	60.30%	9.64%
Center for Innovation	32,000	32,000	10,500	32,000	-	0.00%	204.76%
Professional Development	369,200	359,200	359,200	449,200	90,000	25.06%	25.06%
Sustainability Initiative	140,000	163,400	163,400	182,400	19,000	11.63%	11.63%
Curriculum Research & Assessment	43,850	43,850	1,200	43,850	-	0.00%	3554.17%
Total Staff Development	1,510,006	1,538,527	1,587,070	1,854,879	316,352	20.56%	16.87%
TOTAL ADMIN. & IMPROVEMENT	6,924,549	7,067,302	6,993,249	7,430,901	363,599	5.14%	6.26%

Teaching – Day School Program

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

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

The current contract between the Scarsdale Teachers Association and the Board of Education is set to expire in June, 2024, so salary increases are based on this agreement.

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.

Projected elementary enrollment, class-size guidelines and program needs determine elementary school staffing. The proposed 105 elementary classroom sections are projected to remain the same as the 2022-23 budget of actual elementary staffing. In addition to the 105 class-size sections, there are currently 20 integrated co-taught classes and 2 special classes serving the needs of our special education students along the continuum of services. The budget also includes the addition of 3.0 FTE as an enrollment contingency to account for the possibility of any unanticipated enrollment increases. 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. The proposed staffing reflects a budget-to-budget neutral staff count. Positions were added after the start of the 2022-23 school year in ENL, music, two teachers on special assignment, and reclassification of one position from a classified position to a certified position. The 2023-24 budget eliminates the teachers on special assignment resulting in 113.6 FTE at the middle school level and 161.4 FTE at the high schools level

[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. The 2023-24 budget allocation per building has been increased by 2.0% even though CPI increases are much higher. If CPI increases continue to be higher than 2.0% there may be overages in these categories.

The STA/BOE negotiated agreement reflects the extracurricular activity stipends. See [Appendix G](#) for a detailed listing.

INSTRUCTION (Continued)	2021-22 Actual Expended	2022-23 Adopted Budget	2022-23 Estimate Expended	2023-24 Proposed Budget	Budget to \$ Increase (Decrease)	Budget to	%
						Inc. / (Dec)	%
						Budget to	Budget to
						Budget	Est. Exp.
Day School Program							
Salaries							
Salaries - Edgewood	4,479,762	4,598,608	4,316,813	4,487,601	(111,007)	(2.41%)	3.96%
Salaries - Fox Meadow	5,573,953	5,702,057	5,779,220	5,803,668	101,611	1.78%	0.42%
Salaries - Greenacres	4,127,425	4,243,653	4,122,398	4,214,580	(29,073)	(0.69%)	2.24%
Salaries - Heathcote	4,109,005	4,270,617	4,073,096	4,167,357	(103,260)	(2.42%)	2.31%
Salaries - Quaker Ridge	5,418,700	5,544,952	5,953,382	6,051,359	506,407	9.13%	1.65%
Sub-Total Salaries Elem. Schools	23,708,845	24,359,887	24,244,909	24,724,565	364,678	1.50%	1.98%
Salaries - Middle School	12,662,954	13,204,853	13,572,224	13,808,917	604,064	4.57%	1.74%
Salaries - High School	18,790,933	19,716,938	19,657,113	20,336,238	619,300	3.14%	3.45%
Salaries - Districtwide	2,711,664	3,505,179	2,567,783	2,838,907	(666,272)	(19.01%)	10.56%
Total Salaries	57,874,395	60,786,857	60,042,028	61,708,627	921,770	1.52%	2.78%
 Equipment / Furniture	423,557	325,909	272,765	91,783	(234,126)	(71.84%)	(66.35%)
Supplies / Materials	1,466,496	1,573,737	1,486,231	1,590,083	16,346	1.04%	6.99%
Contractual and Other	620,099	508,452	438,095	533,834	25,382	4.99%	21.85%
BOCES Services	132,589	152,589	150,500	243,589	91,000	59.64%	61.85%
 Total Day School Program	60,517,136	63,347,544	62,389,619	64,167,916	820,372	1.30%	2.85%

Special Education

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), and full-time special class 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.

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 2023-24 allocation.

					Budget to	%	%
	2021-22	2022-23	2022-23	2023-24	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
INSTRUCTION (Continued)	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
Special Education							
Salaries - All Schools	11,330,631	11,951,594	12,161,193	11,960,684	9,090	0.08%	(1.65%)
Other Costs	124,488	129,723	129,213	131,000	1,277	0.98%	1.38%
BOCES Services	3,249,504	2,993,815	3,119,219	2,950,837	(42,978)	(1.44%)	(5.40%)
Contractual School Services	2,909,720	3,060,486	3,229,461	3,667,733	607,247	19.84%	13.57%
Total Special Education	17,614,343	18,135,618	18,639,086	18,710,254	574,636	3.17%	0.38%

Instructional Support

Technical Services

The Technical Services team is part of the Information Technology department. The team manages the District's network infrastructure, Internet service, cybersecurity, servers, phone system, and computer hardware. Its members engineer software solutions and provide other support related to computer and network security. The team is also responsible for specifying, purchasing, and installing District audiovisual and computer hardware, as well as for maintaining the District's technology equipment inventory. The team delivers and configures equipment, and provides technical support to the schools' faculty and staff district-wide. The team also repairs audiovisual equipment, computers, and peripherals.

The Technical Services team is also responsible for sound systems, and the installation and maintenance of 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.

Instructional Technology

The Instructional Technology budget supports the goals of the District's three-year technology plan that was completed during the 2022-23 school year. This budget includes salaries for the network specialists and hardware technicians. It also provides approximately \$312,000, which is \$10,000 less than the previous year, for K-12 instructional software, online services, and other services. Approximately 49% of these purchases are "reimbursed" by state software aid. The budget reflects an additional \$40,000 reduction in software purchase across several budget lines to reflect adjustment of purchase to lower usage levels.

The budget also provides for District Internet access and government-mandated Internet filtering services, mobile device management software, school library technology, and support for online subscription databases. This budget also includes the purchase of Zoom licenses, which are now considered an important part of our program, even without the pandemic, and are also required for District webinars and Board meeting public comment sessions. The lease-purchase program for the long-range technology plan is funded through debt service, but is discussed here. The hardware lease-purchase budget is \$1,000,000 which includes a one-time reduction from the previous year's budget of \$1,600,000. Since the lease payments are made over 4 years, the \$600,000 reduction will result in an annual savings of \$150,000 through FY27. This budget will continue to support the elementary and Middle School 1:1 programs in grades K-8, the High School 1:1 program, replacement of obsolete instructional technology at all levels, and planned infrastructure updates.

	2021-22	2022-23	2022-23	2023-24	Budget to	%	%
	Actual	Adopted	Estimate	Proposed	Budget	Inc. / (Dec)	
INSTRUCTIONAL SUPPORT	Expended	Budget	Expended	Budget	\$ Increase (Decrease)	Budget to	Budget to
						Budget	Est. Exp.
Audiovisual Services							
Salaries	373,258	397,189	370,327	388,825	(8,364)	(2.11%)	4.99%
Equipment / Furniture	30,000	20,000	20,000	-	(20,000)	(100.00%)	(100.00%)
Supplies / Materials	30,000	30,000	30,000	50,000	20,000	66.67%	66.67%
Contractual and Other	103,500	208,500	209,237	208,500	-	0.00%	(0.35%)
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Audiovisual Services	536,758	655,689	629,564	647,325	(8,364)	(1.28%)	2.82%
Instructional Computers							
Salaries	774,747	852,829	868,304	838,396	(14,433)	(1.69%)	(3.44%)
Consulting Fees	2,100	2,100	2,100	2,100	-	0.00%	0.00%
Instructional Computer Software	309,400	322,172	322,172	312,172	(10,000)	(3.10%)	(3.10%)
Other Expenses	485,076	571,503	587,797	573,292	1,789	0.31%	(2.47%)
BOCES Services	21,700	17,779	17,779	18,135	356	2.00%	2.00%
Total Instructional Computers	1,593,023	1,766,383	1,798,152	1,744,095	(22,288)	(1.26%)	(3.01%)
TOTAL INSTRUCTIONAL SUPPORT	2,129,781	2,422,072	2,427,716	2,391,420	(30,652)	(1.27%)	(1.50%)

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 (Guidance)

The significant reduction in this budget line is related to a shift in accounting. A new component, Social Work Services, is described below, and now Includes the fees for Youth Outreach Workers at the Middle and High Schools provided by the Scarsdale Family Counseling Service (SFCS) that in past years was included in the Guidance budget under contractual services.

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 one private school 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.

Social Work Services

This area of the budget was previously coded to other areas of the budget, but appears as its own section for the first time in the 2023-24 budget. The budget includes salaries of two full-time social workers, Youth Outreach Workers at the Middle and High Schools provided by the Scarsdale Family Counseling Service (SFCS), and an additional \$200,000 for new social worker support to our five elementary schools.

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, equipment repair and maintenance, uniforms, athletic travel and additional coaches.

See [Appendix C](#) for detailed coaching summary.

					Budget to	%	%
	2021-22	2022-23	2022-23	2023-24	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
PUPIL PERSONNEL SERVICES	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
Guidance							
Salaries	2,546,066	2,838,158	2,602,454	2,688,661	(149,497)	(5.27%)	3.31%
Equipment / Furniture	-	-	-	-	-	0.00%	0.00%
Supplies / Materials	2,835	2,835	2,835	3,835	1,000	35.27%	35.27%
Contractual and Other	292,031	313,931	286,693	46,960	(266,971)	(85.04%)	(83.62%)
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Guidance	2,840,932	3,154,924	2,891,982	2,739,456	(415,468)	(13.17%)	(5.27%)
Psychological Services							
Salaries	1,624,315	1,977,230	1,925,299	1,972,619	(4,611)	(0.23%)	2.46%
Equipment / Furniture	500	500	-	-	(500)	(100.00%)	0.00%
Supplies / Materials	12,700	12,944	13,444	15,500	2,556	19.75%	15.29%
Contractual and Other	1,500	1,500	1,500	1,500	-	0.00%	0.00%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Psychological Services	1,639,015	1,992,174	1,940,243	1,989,619	(2,555)	(0.13%)	2.54%
Health Services							
Salaries	1,101,739	1,122,462	1,109,985	1,152,822	30,360	2.70%	3.86%
Equipment / Furniture	500	500	500	500	-	0.00%	0.00%
Supplies / Materials	31,500	32,130	32,130	33,400	1,270	3.95%	3.95%
Contractual and Other	270,280	276,752	224,625	280,550	3,798	1.37%	24.90%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Health Services	1,404,019	1,431,844	1,367,240	1,467,272	35,428	2.47%	7.32%

				Budget to	%	%
	2021-22	2022-23	2022-23	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	\$ Increase	Budget to	Budget to
	Expended	Budget	Expended	(Decrease)	Budget	Est. Exp.
SOCIAL WORK SERVICES						
Salaries	Previously Accounted for in Other		276,487	285,890	285,890	0.00% 3.40%
Contractual and Other	Areas of the Budget		-	496,123	496,123	0.00% 0.00%
 * Total Social Work Services	-	-	276,487	782,013	782,013	0.00% 182.84%
Interscholastic Athletics						
Salaries	1,496,699	1,534,455	1,540,733	1,586,310	51,855	3.38% 2.96%
Equipment / Furniture	24,500	37,750	41,750	37,250	(500)	(1.32%) (10.78%)
Supplies / Materials	79,000	89,500	92,500	117,500	28,000	31.28% 27.03%
Contractual and Other	434,000	423,000	423,000	471,500	48,500	11.47% 11.47%
BOCES Services	145,000	149,958	149,958	176,000	26,042	17.37% 17.37%
Total Interscholastic Athletics	2,179,199	2,234,663	2,247,941	2,388,560	153,897	6.89% 6.26%
TOTAL PUPIL PERSONNEL SVCS.	8,063,165	8,813,605	8,723,893	9,366,920	553,315	6.28% 7.37%

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 650,000 miles. The District provides transportation to eligible students with its 63 bus drivers 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 2,000 students for programs in the District, or an estimated 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 an estimated 300 students to approximately 60 private, parochial and special education programs outside of the District. Local parochial school students are transported to special education services in District buildings. There are also 13 bus monitors assigned to Special Education students whose educational program requires their presence. The Department works with the Assistant Superintendent for Special Education and Student Services to determine this staffing.
- The District also transports students to athletic and other extracurricular events and on school-related field trips.

The need for drivers after school for sports and activities has continued to grow. The District tries to address this need economically by hiring eight part time drivers for the after-school period. Fuel costs are variable. The 2021-22 budget assumed an overall cost per gallon of \$1.95, and the 2022-23 budget assumed a \$2.50 per gallon cost. The 2023-24 budget assumes \$2.90 per gallon and increase.

The District's bus fleet (including spares) has an average age of almost 12 years. The District's long-range vehicle replacement program has been negatively impacted by the delays in production and delivery of vehicles. The state-wide zero emission bus initiative, which calls for all buses purchased after July 1, 2027 to be zero-emission and the fleet to solely consist of zero emission vehicles by 2035 further increases this challenge. The 2023-24 budget calls for the purchase of one large bus and two small mini-buses. Budget: \$297,500. The 2023-24 budget includes \$24,000 for a comprehensive transportation study which will, among other areas of focus, assist the District in navigating the zero emission fleet requirements of the upcoming years.

See [Appendix H](#) for detailed vehicle information.

Contracted Services is the second largest component of this budget. 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. This component of Contracted Services is not anticipated to increase next year. The Lease cost for this space is \$126,305, which includes leased space to accommodate the buses. The 2023-24 includes the renewal of this lease for an additional five years along \$150,000 for the District's share of capital improvements in the shared facility. Overall, 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.

	2021-22	2022-23	2022-23	2023-24	Budget to	%	%
	Actual	Adopted	Estimate	Proposed	Budget	Inc. / (Dec)	
	Expended	Budget	Expended	Budget	\$ Increase (Decrease)	Budget to Budget	Budget to Est. Exp.
DISTRICT OPERATED VEHICLES							
Salaries	2,602,291	2,686,949	2,844,307	2,874,992	188,043	7.00%	1.08%
Equipment / Furniture	264,200	302,000	401,758	303,500	1,500	0.50%	(24.46%)
Supplies / Materials	142,449	223,700	239,500	227,700	4,000	1.79%	(4.93%)
Contractual and Other	70,855	75,800	80,607	103,000	27,200	35.88%	27.78%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total District Operated Vehicles	3,079,795	3,288,449	3,566,172	3,509,192	220,743	6.71%	(1.60%)
CONTRACTUAL SERVICES							
Garage Equipment *	50,000	80,000	80,000	150,000	70,000	87.50%	87.50%
Vehicle Maint. & Repair *	1,039,800	1,092,000	1,092,000	1,119,300	27,300	2.50%	2.50%
Lease - Maintenance Facility	126,305	126,305	126,305	126,305	-	0.00%	0.00%
Contractual and Other	54	17,500	-	17,500	-	0.00%	0.00%
Athletics & Extracurricular	8,000	20,000	75,000	48,750	28,750	143.75%	(35.00%)
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Contractual Services	1,224,159	1,335,805	1,373,305	1,461,855	126,050	9.44%	6.45%
TOTAL TRANSPORTATION	4,303,954	4,624,254	4,939,477	4,971,047	346,793	7.50%	0.64%

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 long standing 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.

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.

	2021-22 Actual Expended	2022-23 Adopted Budget	2022-23 Estimate Expended	2023-24 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec) Budget to Budget	% Budget to Est. Exp.
CIVIC ACTIVITIES							
Recreation Department	46,846	58,409	20,000	60,000	1,591	2.72%	200.00%
Community Groups	33,548	44,745	40,000	46,000	1,255	2.80%	15.00%
School Functions	139,897	174,570	135,000	176,000	1,430	0.82%	30.37%
Total Civic Activities	220,291	277,724	195,000	282,000	4,276	1.54%	44.62%
CENSUS	106,528	107,792	97,624	109,003	1,211	1.12%	11.66%
TOTAL COMMUNITY SVC.	326,819	385,516	292,624	391,003	5,487	1.42%	33.62%

V. Undistributed Costs

Employee Benefits

Teachers Retirement System/Employee Retirement System Assessments

These are mandatory contributions to the NYS Retirement Systems. The TRS contribution for 2022-23 was 10.29% of salary; for 2023-24, that rate will change to 9.76%. For the ERS, the required weighted average contribution for 2023-24 is projected to remain consistent with the current year at 13.1%.

Social Security/Medicare

This represents the District's share of the FICA tax. For 2023, the maximum wage base is \$160,200 up from \$147,000 in 2022. Because the District's fiscal year covers two calendar years, we must estimate the maximum wage for 2023. This budget assumes an increase in the 2024 wage base based on recent trends. Coupled with contractual salary increases, any new hires and retirees going into the 2023-24 school year, this will result in a 3.95% budget-to-estimated actual increase in FICA expense.

Health Insurance

The budget for the self-insured health plan is increasing 11.25% on a budget to budget basis. This represents a 0.65% decrease when compared to the 2022-23 estimated actual expenditures of \$19.71 million. A larger than historical increase in the current year is being offset by a \$1 million transfer from the health insurance reserve. In addition, another \$1 million transfer from the health insurance reserve is included in the 2023-24 projected revenues in the anticipation that claim experience returns to historical norms. The District's health insurance reserve is projected to be at \$4.25 million as of June 30, 2023 after the current year planned transfer. This reserve assists in mitigating risks against market and experience swings. Premium contributions and cost share continue to be in effect for all employee groups, which assists in mitigating insurance increases. The District also 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 2023-24 contribution is anticipated to remain level at \$1,976 per full-time employee.

Life Insurance

The District pays for term life insurance for nearly all District employees. The estimated budget is expected to increase slightly compared to current year estimates.

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 budget is expected to decrease compared to current year estimated actual.

Workers' Compensation

This mandated coverage is estimated to increase by 4.21% compared to the current year's estimated actual. The increase is based on the District's recent experience in our workers' compensation consortium balanced against current year earnings on the consortium investments.

Other Benefits

This category primarily includes the contractually negotiated reimbursement to District retirees and their spouses for Medicare Part B and Part D premiums. The number of retirees has grown in recent years, as have the Medicare premiums. The 2023-24 budget is increasing 3.00% compared with the current year estimated actual costs and budget due to anticipated rate increases at the federal level.

UNDISTRIBUTED EXPENSES	2021-22 Actual Expended	2022-23 Adopted Budget	2022-23 Estimate Expended	2023-24 Proposed Budget	Budget to	%	%
					Budget \$ Increase (Decrease)	Inc. / (Dec)	
						Budget to Budget	Budget to Est. Exp.
EMPLOYEE BENEFITS							
Teachers' Retirement	6,877,316	7,526,498	7,972,220	7,750,640	224,142	2.98%	(2.78%)
Employees' Retirement	2,686,469	2,298,609	1,974,939	2,355,700	57,091	2.48%	19.28%
Social Security / Medicare	6,677,452	6,901,568	6,965,098	7,174,052	272,484	3.95%	3.00%
Health Insurance	16,687,056	17,771,715	19,900,000	19,771,000	1,999,285	11.25%	(0.65%)
Dental Insurance	1,300,113	1,327,777	1,321,186	1,340,000	12,223	0.92%	1.42%
Life Insurance	201,060	203,174	201,060	205,000	1,826	0.90%	1.96%
Unemployment Insurance	73,586	73,586	25,000	50,000	(23,586)	(32.05%)	100.00%
Workers' Compensation	625,028	654,226	637,633	664,500	10,274	1.57%	4.21%
Other Benefits	1,367,765	1,597,820	1,567,627	1,646,463	48,643	3.04%	5.03%
TOTAL EMPLOYEE BENEFITS	36,495,845	38,354,974	40,564,763	40,957,355	2,602,381	6.78%	0.97%

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 September 2011, the lease financing for the Energy Performance Contract was refinanced, saving \$958,000 over a twelve and a half year period or an average of \$77,000 per year, continuing until 2023-24.

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, continuing until 2026-27.

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 was 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. These payments run through 2026-27.

In 2019, the District began financing the \$64.9 million Capital Project approved by the voters on February 8, 2018. In June 2019, the District issued a one-year Bond Anticipation Note (BAN) in the amount of \$20,536,718 to fund the initial stages of this work. \$4,427,577 of this BAN was paid off permanently.

In June 2020 the District issued a \$43,600,000 fifteen year bond at a net interest cost (NIC) of 1.47%.

In June 2021 the District issued a \$14,800,000 fifteen year bond (\$13,735,000 after "resizing" the bonds for bond premium) at a net interest cost (NIC) of 1.55% which represents the final phase of the \$64.9 million Capital Project. The total borrowings for this project were \$63.9 million as the project was projected to end under-budget.

This category also includes the lease-purchase program for the long-range technology plan that is funded through debt service, but is discussed here. The hardware lease-purchase budget is \$1,000,000 which includes a one-time reduction from the previous year's budget of \$1,600,000. Since the lease payments are made over 4 years, the \$600,000 reduction will result in an annual savings of \$150,000 through FY2027. This budget will continue to support the elementary and Middle School 1:1 programs in grades K-8, the High School 1:1 program, replacement of obsolete instructional technology at all levels, and planned infrastructure updates.

In 2019-20, the District entered into a five-year lease offered on New York State contract to pay for copiers District-wide. A small portion of the copier lease (\$18,051) is paid for by the individual building level supplies budget of each school.

See [Appendix J](#) for more information.

					Budget to	%	%
UNDISTRIBUTED EXPENSES (CONTINUED)	2021-22 Actual Expended	2022-23 Adopted Budget	2022-23 Estimate Expended	2023-24 Proposed Budget	Budget \$ Increase (Decrease)	Inc. / (Dec) Budget to	Budget to Est. Exp.
DEBT SERVICE							
Lease Purchases							
Lease Purchase - Computers	1,594,204	1,601,595	1,601,595	1,464,532.0	(137,063)	(8.56%)	0.00%
Lease Purchase - Energy Performance Contract	621,195	621,195	621,195	621,195	-	0.00%	0.00%
Lease Purchase - Copiers	221,664	221,664	221,664	221,664	-	0.00%	0.00%
Lease Purchase - Buses	-	-	-	-	-	0.00%	0.00%
Total Lease Purchases	2,437,063	2,444,454	2,444,454	2,307,391	(137,063)	(5.61%)	(5.61%)
Bonds							
Principal Payments	5,225,000	5,425,000	5,425,000	5,101,000	(324,000)	(5.97%)	(5.97%)
Interest Payments	2,335,470	2,127,057	2,127,057	1,884,881	(242,176)	(11.39%)	(11.39%)
Total Bonds	7,560,470	7,552,057	7,552,057	6,985,881	(566,176)	(7.50%)	(7.50%)
TOTAL DEBT SERVICE	9,997,533	9,996,511	9,996,511	9,293,272	(703,239)	(7.03%)	(7.03%)

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, particularly 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, health insurance claims and related expenses are projected over-budget with an anticipated transfer of \$1 million from the Health Insurance Reserve projected by year end 2023.

In the current year, expenditures are expected to exceed revenues with a net deficit of \$3.7 million. The projected fund balance for the year ending 6-30-23 is projected to be \$21.7 million. The planned allocation of funds include the planned use of the Health Insurance Reserve in the current year of \$1 million, a \$1.4 million decrease in the Reserve for Encumbrances as well as \$800 thousand decrease in Assigned Fund Balance to offset 2023-24 taxes.

The net impact is projected to decrease the Undesignated Fund Balance estimated to \$6.7 million, \$100 thousand more than the prior year, or 3.78% (under the maximum 4.0% level under state law) of the subsequent year's budget.

The District maintains the following reserve accounts:

Tax Certiorari Reserve This reserve funds settlements arising from 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 currently projected to remain flat as of June 30, 2023 at \$4.25 million.

Health Insurance Reserve The District uses a self-insured health plan, which is estimated to have saved millions of dollars since inception, but which, by its nature, is volatile and unpredictable. This reserve, also known as a "rate stabilization reserve," was authorized by the New York State legislature and signed into law by the governor in 2014. For 2022-23 a significant increase in claims experience will cause a deficit which will be funded with a \$1 million transfer from the reserve. The 2023-24 budget calls for an additional \$1 million transfer in anticipation that claims return to historical norms.

Debt Service Reserve The debt service reserve is generated in part by interest earned on voter-authorized capital borrowing during the construction process and unspent capital project balances. This fund will receive a transfer of remaining funds from the 2018 bond project which will be brought back into the general fund over a designated period of time.

Retirement Contribution Reserve(s) This reserve is available to fund contributions to the State Retirement System (ERS) for non-certified staff and the Teachers' Retirement System (TRS) for the certified staff. The 2023-24 budget plan calls for the use of \$224 thousand from the Retirement Contribution Reserves for TRS to offset the budget increase in TRS and a \$57 thousand for ERS to offset the budget increase in ERS. Projected year end fund balance for this reserve is \$4.7 million.

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 June 30, 2023 Undesignated Fund Balance is estimated to be 3.78%.

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 2023-24 budget plan calls for using \$1,100,000 of the current year surplus as a revenue item, down \$825,000 from last year which included contingencies related to the pandemic and inflation.

Projected Fund Balance June 30, 2023

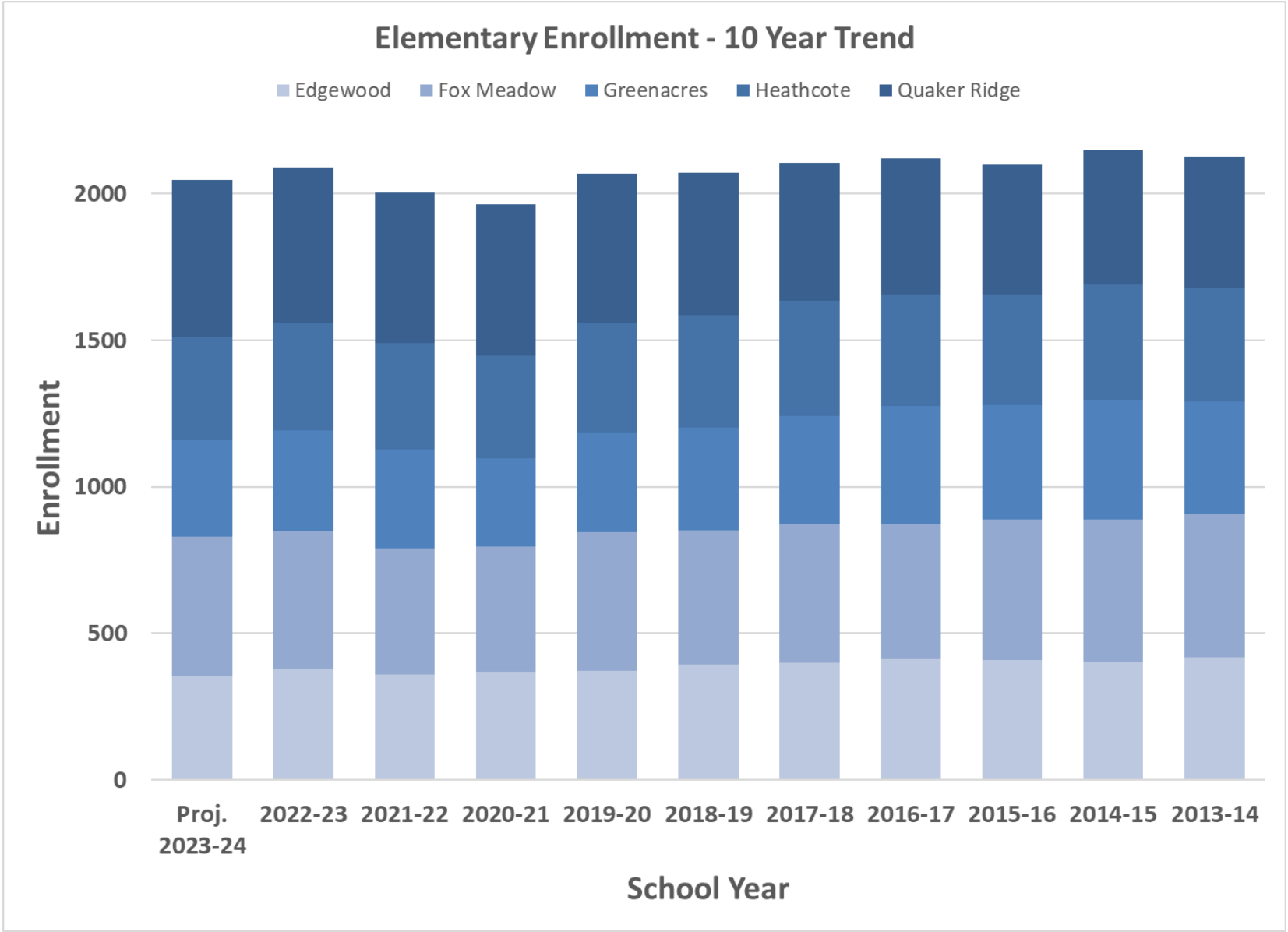
Ending Fund Balance 6/30/22	\$24,794,657
Plus: Projected Year End Revenues	172,514,468
Minus: Projected Year End Expenditures	(175,593,093)
Projected Ending Fund Balance 6/30/23	<u>\$21,716,032</u>
To Be Allocated as Follows:	
Tax Certiorari Reserve	\$4,248,951
Self-Insured Health Insurance Reserve	\$4,226,058
Debt Service Reserve	\$217,011
NYS Employees' Retirement Reserves	\$4,708,028
Reserve for Encumbrances	\$500,000
Unassigned Fund Balance *	<u>\$6,715,984</u>
Assigned Fund Balance for 2023-24	<u>\$1,100,000</u>
Actual Ending Fund Balance 6/30/23	<u>\$21,716,032</u>
* 3.78% of 2023-24 Proposed Budget. May retain up to 4.0% of the subsequent year's budget. Max. of 2023-24 Proposed Budget = \$7,110,967	

Historical Fund Balance:

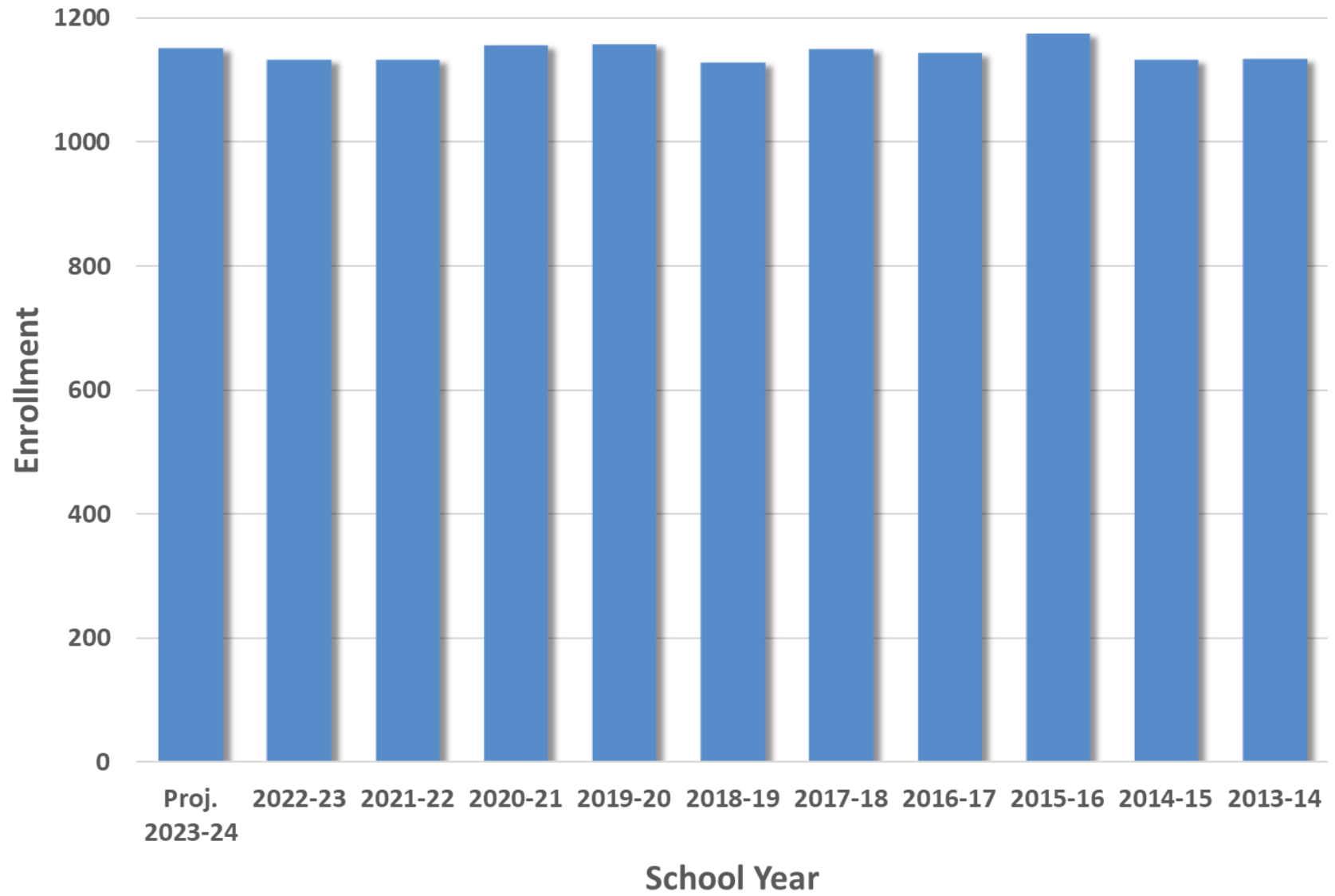
	FYE 2019	FYE 2020	FYE 2021	FYE 2022	Projected FYE 2023
Assigned	\$1,100,000	\$1,750,000	\$2,225,000	\$1,925,000	\$1,100,000
Tax Certiorari Reserve	\$5,483,000	\$5,985,503	\$4,552,375	\$4,206,882	\$4,248,951
Self-Insured Health Insurance Reserve	\$5,174,315	\$5,174,315	\$5,174,315	\$5,174,315	\$4,226,058
Debt Service Reserve	\$1,121,431	\$1,130,531	\$485,683	\$282,697	\$217,011
NYS Employees' Retirement Reserves	\$2,051,121	\$4,152,835	\$4,654,770	\$4,661,414	\$4,708,028
Reserve for Encumbrances	\$1,104,699	\$1,506,211	\$1,795,886	\$1,923,682	\$500,000
Unassigned Fund Balance	<u>\$6,205,904</u>	<u>\$6,965,344</u>	<u>\$6,648,395</u>	<u>\$6,620,668</u>	<u>\$6,715,984</u>
Ending Fund Balance	<u>\$22,240,470</u>	<u>\$26,664,739</u>	<u>\$25,536,424</u>	<u>\$24,794,658</u>	<u>\$21,716,032</u>

Appendices:

A. Pupil Enrollment



Scarsdale Middle School Enrollment - 10 Year Trend



Scarsdale High School Enrollment - 10 Year Trend

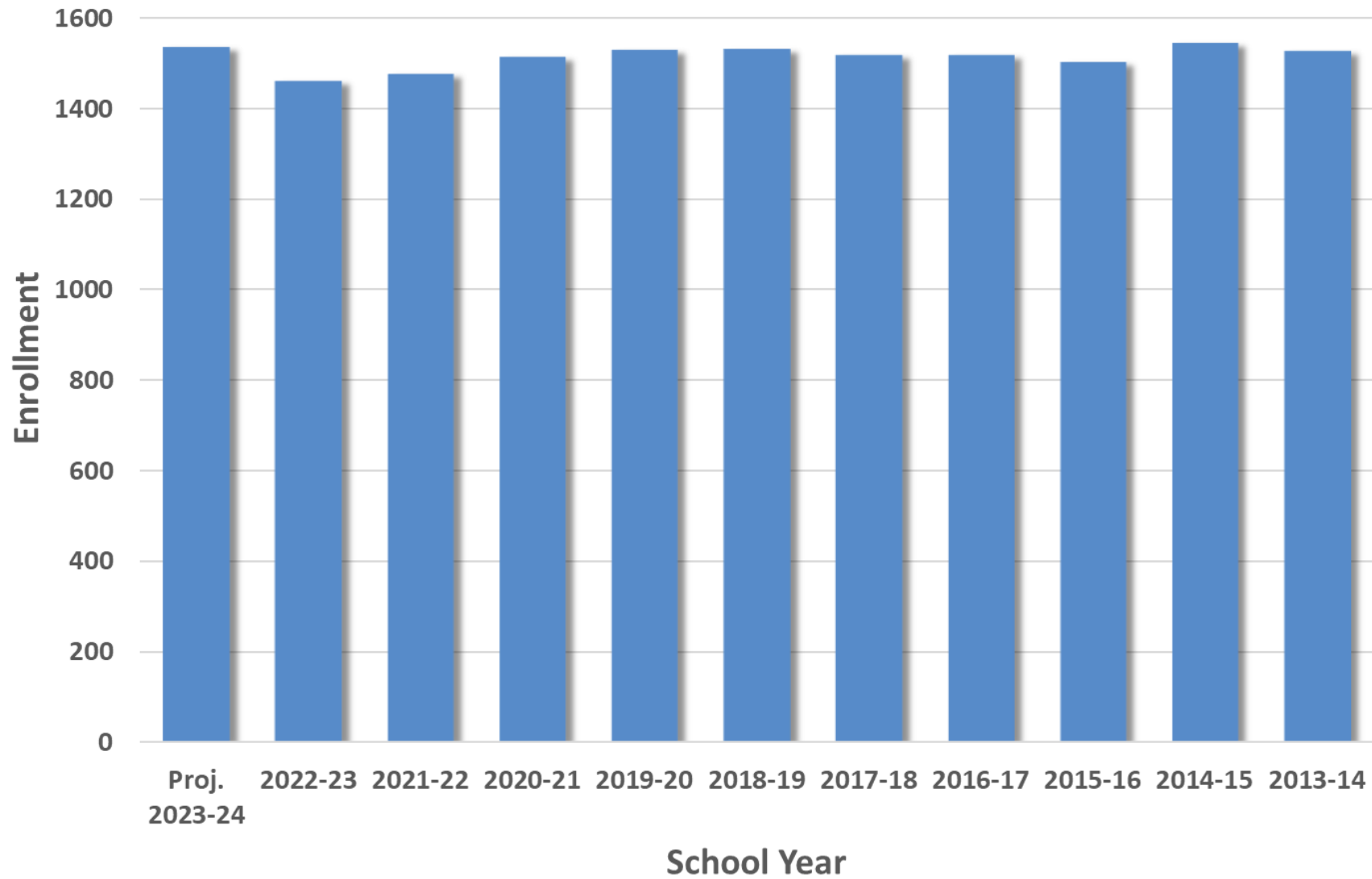


TABLE I
COMPARISON OF PUPIL ENROLLMENT BY SCHOOL
ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2023/24 ENROLLMENT

	2019-20		2020-21		2021-22		2022-23		Projected 2023-24	
<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	372	20	370	20	360	19	380	18	355	18
F	474	24	425	23	429	23	469	24	474	25
G	337	19	303	17	339	19	342	19	330	18
H	376	19	348	19	362	18	369	18	354	18
Q	508	23	518	23	514	26	529	26	533	26
Total	2,067	105	1,964	102	2,004	105	2,089	105	2,046	105
Middle School	1,154		1,154		1,131		1,129		1,150	
Total	1,154		1,154		1,131		1,129		1,150	
Senior High	1,524		1,512		1,474		1,459		1,534	
Total	1,524		1,512		1,474		1,459		1,534	
District Total Enrollment	4,745		4,630		4,609		4,677		4,730	

TABLE II
COMPARISON OF PUPIL ENROLLMENT BY GRADE
ACTUAL PUPIL ENROLLMENT BY GRADE LEVEL
AND PROJECTED 2023/24 ENROLLMENT

	2019-20	2020-21	2021-22	2022-23	Projected 2023-24
<u>Grade</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>
K	309	270	300	366	317
1	281	310	325	323	377
2	348	288	345	343	329
3	365	358	300	364	344
4	368	370	367	309	369
5	<u>396</u>	<u>368</u>	<u>367</u>	<u>382</u>	<u>310</u>
K-5 Total	2,067	1,964	2,004	2,087	2,046
6	388	394	362	383	386
7	380	381	387	353	389
8	<u>386</u>	<u>379</u>	<u>382</u>	<u>394</u>	<u>375</u>
6-8 Total	1,154	1,154	1,131	1,130	1,150
9	379	379	363	381	403
10	391	371	363	358	379
11	383	389	364	366	381
12	<u>371</u>	<u>373</u>	<u>384</u>	<u>355</u>	<u>371</u>
9-12 Total	1,524	1,512	1,474	1,460	1,534
District Total	4,745	4,630	4,609	4,677	4,730

TABLES III-VII
COMPARISON OF ELEMENTARY PUPIL ENROLLMENT BY SCHOOL
AND PROJECTED 2023/24 ENROLLMENT

EDGEWOOD SCHOOL

	2019-20		2020-21		2021-22		2022-23		Projected 2023-24	
<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	50	3	59	3	54	3	59	3	56	3
1	46	3	57	3	56	3	63	3	61	4
2	69	4	47	3	62	3	58	3	64	3
3	62	3	74	4	44	3	66	3	59	3
4	73	4	60	3	83	4	48	2	66	4
5	72	3	73	4	61	3	86	3	49	3
Total	372	20	370	20	360	19	380	17	355	20

Note: 22-23 8:1:2 Special class section included in Grades K&3; 23-24 in Grades 1&4

FOX MEADOW SCHOOL

	2019-20		2020-21		2021-22		2022-23		Projected 2023-24	
<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	84	4	51	4	69	4	74	4	75	4
1	57	3	78	4	70	4	70	4	94	5
2	79	4	54	3	85	4	71	4	79	4
3	75	4	78	4	55	3	85	5	74	5
4	88	4	78	4	77	4	55	3	94	4
5	91	4	86	4	73	4	76	4	58	3
Total	474	23	425	23	429	23	431	24	474	25

GREENACRES SCHOOL

	2019-20		2020-21		2021-22		2022-23		Projected 2023-24	
<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	37	2	44	3	74	4	48	3	45	3
1	53	3	38	2	56	3	76	4	58	3
2	53	3	54	3	47	3	56	3	70	4
3	60	3	50	3	53	3	48	3	57	3
4	65	3	57	3	55	3	53	3	46	2
5	69	3	60	3	54	3	55	3	54	3
Total	337	17	303	17	339	19	336	19	330	18

HEATHCOTE SCHOOL

	2019-20		2020-21		2021-22		2022-23		Projected 2023-24	
<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	74	4	36	3	47	3	59	3	55	3
1	37	2	67	4	45	2	48	3	64	3
2	61	3	39	2	81	4	45	3	54	3
3	75	4	66	3	41	2	81	4	51	3
4	59	3	77	4	67	3	41	2	85	4
5	70	3	63	3	81	4	67	3	45	2
Total	376	19	348	19	362	18	341	18	354	18

CONTINUED

QUAKER RIDGE SCHOOL

	2019-20		2020-21		2021-22		2022-23		Projected 2023-24	
<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	64	3	80	4	56	3	85	5	86	4
1	88	4	70	3	98	5	55	3	100	5
2	86	4	94	4	74	4	98	5	62	3
3	93	5	90	4	100	5	74	4	103	5
4	83	4	98	4	88	4	101	5	78	4
5	94	4	86	4	98	5	86	4	104	5
Total	508	24	518	23	514	26	499	26	533	26

TABLES VIII-IX
COMPARISON OF SECONDARY PUPIL ENROLLMENT BY SCHOOL
ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2023/24 ENROLLMENT

SCARSDALE MIDDLE SCHOOL

	2019-20	2020-21	2021-22	2022-23	Projected 2023-24
<u>Grade</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>
6	388	394	383	383	386
7	380	381	353	353	389
8	386	379	394	394	375
Total	1,154	1,154	1,130	1,130	1,150

SCARSDALE HIGH SCHOOL

	2019-20	2020-21	2021-22	2022-23	Projected 2023-24
<u>Grade</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>
9	379	379	381	381	403
10	391	371	358	358	379
11	383	389	366	366	381
12	371	373	355	355	371
Total	1,524	1,512	1,460	1,460	1,534

B. Staffing

Table X
PROFESSIONAL POSITIONS

<u>Unit Function</u>	<u>Budget 2022-23</u>	<u>Actual 2022-23</u>	Proposed Budget to Actual Increase (Decrease)	<u>Proposed 2023-24</u>
Central Administration	6	7	0	7
Principals and Assistant Principals	17	17	0	17
Teachers & Librarians	439.7	442.9	1	443.9
Guidance & Ass't Sup't of Special Education	14	14	0	14
Psychologists & Social Workers	17	17	0	17
Speech Teachers	2	2	0	2
Total	500.7	504.9	1	505.9

TABLE XI
PROFESSIONAL POSITIONS - SCARSDALE HIGH SCHOOL

	<u>Budget</u>	<u>Actual</u>	<u>Proposed Budget to</u> <u>Actual Increase</u>	<u>Projected</u>
	<u>2022-23</u>	<u>2022-23</u>	<u>(Decrease)</u>	<u>2023-24</u>
Principal	1	1	0	1
Asst. Principals	3	3	0	3
Deans	9	9	0	9
Alternative School	5	5	0	5
Art/Industrial Arts	7	7	0	7
Computer Resource	3	3	0	3
English	17.4	18.4	-1	17.4
ENL	1	1	0	1
Health	2	2	0	2
Library	2	2	0	2
Mathematics	17.3	17.3	0	17.3
Music	4	4	0	4
Performing Arts	0.6	0.6	0	0.6
Physical Education	6.4	6.4	0	6.4
Psychologists & Social Workers	5	5	0	5
Science	24	24	0	24
Social Studies	18.2	18.2	0	18.2
Special Education	14	14	0	14
Speech	1	1	0	1
STEAM	2.5	2.5	0	2.5
Student Activities	0.8	0.8	0	0.8
World Language	<u>17.2</u>	<u>17.2</u>	<u>0</u>	<u>17.2</u>
Total	161.4	162.4	-1	161.4

TABLE XII
PROFESSIONAL POSITIONS - MIDDLE SCHOOL

	<u>Budget</u> <u>2022-23</u>	<u>Actual</u> <u>2022-23</u>	<u>Proposed Budget to Actual</u> <u>Increase (Decrease)</u>	<u>Projected</u> <u>2023-24</u>
Principal	1	1	0	1
Asst. Principals	2	2	0	2
House Counselors	4	4	0	4
Art	3	3	0	3
CHOICE	3	3	0	3
Computer	3	3	0	3
English	9	10	-1	9
ENL	1.4	2	0	2
Family & Consumer Science	1	1	0	1
Technology	3	3	0	3
Library	1	1	0	1
Mathematics	8	8	0	8
Music	6	6	0	6
Physical Education	6	6	0	6
Health	3	3	0	3
Psychologist & Social Worker	4	4	0	4
Science	8	8	0	8
Sixth Grade	16	16	0	16
Social Studies	8	8	0	8
Speech	1	1	0	1
Special Education	12	12	0	12
World Language	<u>9.6</u>	<u>9.6</u>	<u>0</u>	<u>9.6</u>
Total	113	114.6	-1	113.6

TABLE XIII
PROFESSIONAL POSITIONS - ELEMENTARY TOTALS

	<u>Budget</u> <u>2022-23</u>	<u>Actual</u> <u>2022-23</u>	<u>Proposed Budget to Actual</u> <u>Increase (Decrease)</u>	<u>Projected 2023-24</u>
Grade K	17	18	-1	17
Grade 1	17	17	2	19
Grade 2	19	18	-1	17
Grade 3	18	19	0	19
Grade 4	15	15	2	17
Grade 5	<u>18</u>	<u>18</u>	<u>-2</u>	<u>16</u>
	104	105	0	105
Special Education	21	22	0	22
Unassigned	<u>2</u>	<u>0</u>	<u>3</u>	<u>3</u>
Total Classroom FTE	127	127	3	130
Principal	5	5	0	5
Assistant Principal	5	5	0	5
Art	5	5.4	0	5.4
Computer	5	5	0	5
ENL	4	4	0	4
Library	5	5	0	5
Music-Inst.	5.9	6.3	0	6.3
Music-Vocal	6.2	6	0	6
Physical Ed	7.2	7.3	0	7.3
Psychologist	5	5	0	5
Reading Specialist	5	5	0	5
Speech	5	5	0	5
Skills	10	10	0	10
World Language	<u>5</u>	<u>5</u>	<u>0</u>	<u>5</u>
Total	<u>78.3</u>	<u>79</u>	<u>0</u>	<u>79</u>
Grand Total	205.3	206	3	209

TABLE XIV
PROFESSIONAL POSITIONS - EDGEWOOD

	<u>Budget</u> <u>2022-23</u>	<u>Actual</u> <u>2022-23</u>	<u>Proposed Budget to Actual</u> <u>Increase (Decrease)</u>	<u>Projected</u> <u>2023-24</u>
Grade K	3	3	0	3
Grade 1	3	3	0	3
Grade 2	4	3	0	3
Grade 3	3	3	0	3
Grade 4	2	2	1	3
Grade 5	<u>4</u>	<u>4</u>	<u>-1</u>	<u>3</u>
Sub-Total	19	18	0	18
Special Ed	<u>4</u>	<u>5</u>	<u>0</u>	<u>5</u>
Total	23	23	0	23
Principal	1	1	0	1
Assistant Principal	1	1	0	1
Art	1	1	0	1
Computer	1	1	0	1
ENL	1	1	0	1
Library	1	1	0	1
Music-Inst.	1.1	1.3	0	1.3
Music-Vocal	1.2	1.2	0	1.2
Physical Ed	1.4	1.4	0	1.4
Psychologist	1	1	0	1
Reading Specialist	1	1	0	1
Speech	1	1	0	1
Skills	2	2	0	2
World Language	1	1	0	1
Total	<u>15.7</u>	<u>15.9</u>	<u>0</u>	<u>15.9</u>
Grand Total	38.7	38.9	0	38.9

TABLE XV
PROFESSIONAL POSITIONS - FOX MEADOW

	<u>Budget</u> <u>2022-23</u>	<u>Actual</u> <u>2022-23</u>	<u>Proposed Budget to Actual</u> <u>Increase (Decrease)</u>	<u>Projected</u> <u>2023-24</u>
Grade K	4	4	0	4
Grade 1	4	4	1	5
Grade 2	4	4	0	4
Grade 3	4	5	0	5
Grade 4	3	3	1	4
Grade 5	<u>4</u>	<u>4</u>	<u>-1</u>	<u>3</u>
Sub-Total	23	24	1	25
Special Ed	<u>2</u>	<u>2</u>	<u>0</u>	<u>2</u>
Total	25	26	1	27
Principal	1	1	0	1
Assistant Principal	1	1	0	1
Art	1.1	1.2	0	1.2
Computer	1	1	0	1
ENL	1	1	0	1
Library	1	1	0	1
Music-Inst.	1.4	1.2	0	1.2
Music-Vocal	1.3	1.3	0	1.3
Physical Ed	1.6	1.6	0	1.6
Psychologist	1	1	0	1
Reading Specialist	1	1	0	1
Speech	1	1	0	1
Skills	2	2	0	2
World Language	<u>1</u>	<u>1</u>	<u>0</u>	<u>1</u>
Total	<u>16.4</u>	<u>16.3</u>	<u>0</u>	<u>16.3</u>
Grand Total	41.4	42.3	1	43.3

TABLE XVI
PROFESSIONAL POSITIONS - GREENACRES

	<u>Budget</u> <u>2022-23</u>	<u>Actual</u> <u>2022-23</u>	<u>Proposed Budget to Actual</u> <u>Increase (Decrease)</u>	<u>Projected</u> <u>2023.24</u>
Grade K	3	3	0	3
Grade 1	4	4	-1	3
Grade 2	3	3	1	4
Grade 3	3	3	0	3
Grade 4	3	3	-1	2
Grade 5	<u>3</u>	<u>3</u>	<u>0</u>	<u>3</u>
Sub-Total	19	19	-1	18
Special Ed	<u>3</u>	<u>2</u>	<u>0</u>	<u>2</u>
Total	22	21	-1	20
Principal	1	1	0	1
Assistant Principal	1	1	0	1
Art	0.9	1	0	1
Computer	1	1	0	1
ENL	0.3	0.3	0	0.3
Library	1	1	0	1
Music-Inst.	1	1	0	1
Music-Vocal	1	1	0	1
Physical Ed	1.4	1.4	0	1.4
Psychologist	1	1	0	1
Reading Specialist	1	1	0	1
Speech	1	1	0	1
Skills	2	2	0	2
World Language	<u>1</u>	<u>1</u>	<u>0</u>	<u>1</u>
Total	<u>14.6</u>	<u>14.7</u>	<u>0</u>	<u>14.7</u>
Grand Total	36.6	35.7	-1	34.7

TABLE XVII
PROFESSIONAL POSITIONS - HEATHCOTE

	<u>Budget</u> <u>2022-23</u>	<u>Actual</u> <u>2022.23</u>	<u>Proposed Budget to Actual</u> <u>Increase (Decrease)</u>	<u>Projected</u> <u>2023-24</u>
Grade K	3	3	0	3
Grade 1	3	3	0	3
Grade 2	3	3	0	3
Grade 3	4	4	-1	3
Grade 4	2	2	2	4
Grade 5	<u>3</u>	<u>3</u>	<u>-1</u>	<u>2</u>
Sub-Total	18	18	0	18
Special Ed	<u>3</u>	<u>3</u>	<u>0</u>	<u>3</u>
Total	21	21	0	21
Principal	1	1	0	1
Assistant Principal	1	1	0	1
Art	1	1	0	1
Computer	1	1	0	1
ENL	1	1	0	1
Library	1	1	0	1
Music-Inst.	1	1	0	1
Music-Vocal	1	1	0	1
Physical Ed	1.2	1.2	0	1.2
Psychologist	1	1	0	1
Reading Specialist	1	1	0	1
Speech	1	1	0	1
Skills	2	2	0	2
World Language	<u>1</u>	<u>1</u>	<u>0</u>	<u>1</u>
Total	<u>15.3</u>	<u>15.2</u>	<u>0</u>	<u>15.2</u>
Grand Total	36.3	36.2	0	36.2

TABLE XVIII
PROFESSIONAL POSITIONS - QUAKER RIDGE

	<u>Budget</u> <u>2022-23</u>	<u>Actual</u> <u>2022-23</u>	<u>Proposed Budget to Actual</u> <u>Increase (Decrease)</u>	<u>Projected</u> <u>2023-24</u>
Grade K	4	5	-1	4
Grade 1	3	3	2	5
Grade 2	5	5	-2	3
Grade 3	4	4	1	5
Grade 4	5	5	-1	4
Grade 5	<u>4</u>	<u>4</u>	<u>1</u>	<u>5</u>
Sub-Total	25	26	0	26
Special Ed	<u>9</u>	<u>10</u>	<u>0</u>	<u>10</u>
Total	34	36	0	36
Principal	1	1	0	1
Assistant Principal	1	1	0	1
Art	1.1	1.2	0	1.2
Computer	1	1	0	1
ENL	0.7	0.7	0	0.7
Library	1	1	0	1
Music-Inst.	1.4	1.8	0	1.8
Music-Vocal	1.5	1.5	0	1.5
Physical Ed	1.6	1.8	0	1.8
Psychologist	1	1	0	1
Reading Specialist	1	1	0	1
Speech	1	1	0	1
Skills	2	2	0	2
World Language	1	1	0	1
Total	<u>16.3</u>	<u>17</u>	<u>0</u>	<u>17</u>
Grand Total	50.3	53	0	53

TABLE XIX
PROFESSIONAL POSITIONS - DISTRICT WIDE

	<u>Budget</u> <u>2022-23</u>	<u>Actual</u> <u>2022-23</u>	<u>Proposed Budget to Actual</u> <u>Increase (Decrease)</u>	<u>Projected</u> <u>2023-24</u>
Superintendent	1	1	0	1
Asst. Superintendents	3	3	0	3
Assistant Superintendent of Special Education	1	1	0	1
Director of Technology & Innovation	0	1	0	1
Coordinator of Digital Literacy K-12	1	1	0	1
Director of Athletics/PE/Health	1	1	0	1
Special Education CSE/CPSE	1	1	0	1
Special Ed CSE Chair (Psych)	1	1	0	1
Special Education Psychologist*	2	2	0	2
Special Ed Teacher-in-Charge	1	1	0	1
Special Ed CSE Chair (Secondary)	1	1	0	1
Elementary Curriculum Coordinators	5	5	0	5
Teacher on Special Assign. C & I	1	1	0	1
Special Education Teacher (IHM)	0.6	0.5	0	0.5
STA President	0.4	0.4	0	0.4
STI Director	<u>1</u>	<u>1</u>	<u>0</u>	<u>1</u>
Total	21	21.9	0	21.9

*Includes district-wide behaviorist and testing psychologist

TABLE XX
PROFESSIONAL POSITIONS - DISTRICT WIDE TOTALS

	<u>Budget</u> <u>2022-23</u>	<u>Actual</u> <u>2022-23</u>	<u>Proposed Budget to</u> <u>Actual Increase</u> <u>(Decrease)</u>	<u>Projected</u> <u>2023-24</u>
Senior High School	161.4	162.4	-1	161.4
Middle School	113	114.6	-1	113.6
Elementary Schools	205.3	206	3	209
District Wide	21	21.9	0	21.9
Total	500.7	504.9	1	505.9

C. STAR Exemption Calculations

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. This link will bring you to the STAR Resource Center as shown below.

<https://www.tax.ny.gov/star/>

STAR resource center

The School Tax Relief (STAR) program offers property tax relief to eligible New York State homeowners.

If you are eligible and enrolled in the STAR program, you'll receive your benefit each year in one of two ways:

- **STAR credit check.** If you are registered for the STAR credit, the Tax Department will send you a STAR check in the mail each year. You can use the check to pay your school taxes. You can receive the STAR credit if you own your home and it's your primary residence and the combined income of the owners and the owners' spouses is \$500,000 or less.
- **STAR exemption: a reduction on your school tax bill.** If you've been receiving the STAR exemption since 2015, you can continue to receive it for the same primary residence. As long as you remain eligible, you'll see a reduction on your school tax bill for the amount of your STAR exemption. Note: The STAR exemption is no longer available to new homeowners.

D. BOCES Administrative and Facility Charge – 10-Year History

BOCES Administrative & Facility Charges - 10 Year History					
BOCES ADMINISTRATIVE AND FACILITY COSTS ACTUAL EXPENDITURES 2013-14 THROUGH 2021-22, ESTIMATED ACTUAL 2022-23 AND PROPOSED BUDGET 2023-24					
	Administration	Facility Charge	Special Charges	Total BOCES Charges	% Inc. (Dec.)
2013-2014	299,441	137,118	0	436,559	0.64%
2014-2015	334,539	140,895	0	475,434	(2.34%)
2015-2016	373,559	140,895	0	517,218	4.98%
2016-2017	406,816	145,280	0	552,096	8.79%
2017-2018	442,244	144,941	0	587,185	6.36%
2018-2019	512,369	146,564	0	658,933	12.22%
2019-2020	571,365	147,470	0	718,835	9.09%
2020-2021	622,847	148,210	0	771,057	7.26%
2021-2022	677,713	149,089	0	826,802	7.23%
2022-2023	684,978	149,560	0	834,538	8.23%
2023-2024	705,672	142,748	0	848,420	2.61%

E. Tax Certioraris – 10-Year History

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 2014-15 through January 2022; the adopted budget for 2022-23, and the proposed budget for 2023-24.

YEAR	AMOUNT	DESCRIPTION
2014-15 Actual	\$69,123	Various \$69,123.
2015-16 Actual	\$96,655	Seven settlement totaling \$96,655.
2016-17 Actual	\$976,228	Fenway Golf Club - \$401,570, Scarsdale Chateaux - \$193,493 and others - \$381,165
2017-18 Actual	\$1,064,311	2 Overhill Rd. Assoc. - \$390,069; 1 Chase Rd \$193,227; and 24 others totaling \$481,015.
2018-19 Actual	\$306,205	Eight settlement totaling \$306,205.
2019-20 Actual	\$509,897	Nine settlements totaling \$509,897.
2020-21 Actual	\$936,058	Sixteen settlements totaling \$936,058.
2021-22 Actual	\$375,000	The District budgeted \$375,000 for future Tax Certiorari Refunds
2022-23 Actual	\$59,941	5 Settlements to date totaling \$59,941.
2023-24 Budget	\$60,000	The District is budgeting \$60,000 for future Tax Certiorari Refunds..

F. Aides and Part-Time Bus Drivers Budget Summary

2023-24 Bus Drivers Budget

The District employs 63 part-time bus drivers to operate its transportation program. Drivers work 30 hours per week except for 8 of the 63 drivers who work in the afternoon only for a total of 15 hours per week.

2023-24 Aides Budget

Building Aides

Building Aides include individuals compensated under the School Aide, Teacher Aide, Principal Aide, and Computer Aide designations in the ASTAA contract. Individuals in this role support the kindergarten classes, grades 1-5 classrooms, provide cafeteria and playground supervision, and serve in specialty support roles to secondary departments. The number of Aides in this category is determined by established allocation formulas tied to school enrollments and unique building needs. Changes in hours from 2022-23 to 2023-24 largely reflect additions or changes related to classroom supervision priorities.

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 needed 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 Computer Aides or School Bus Monitors.

AIDES COST 2022-23 BUDGET (38 WEEKS)					AIDES COST 2023-24 BUDGET (38 WEEKS)				
Location	Building Aide	Program Aide- Special Educ.	Program Aide- Other	Totals	Location	Building Aide	Program Aide- Special Educ.	Program Aide- Other	Totals
District					District				
Hrs./Wk.	230		330	560	Hrs./Wk.	247.5		375	622.5
Hrs./Yr.	8,740		12,540	21,280	Hrs./Yr.	9,405	0	14,250	23,655
Total \$	\$183,540		\$284,145	\$467,685	Total \$	\$235,125		\$356,250	\$591,375
Edgewood					Edgewood				
Hrs./Wk.	268	550		818	Hrs./Wk.	265	450		715
Hrs./Yr.	10,184	20,900		31,084	Hrs./Yr.	10,070	17,100		27,170
Total \$	\$213,864	\$438,900		\$652,764	Total \$	\$251,750	\$427,500		\$679,250

Fox Meadow					Fox Meadow				
Hrs./Wk.	485	410		895	Hrs./Wk.	380.5	543.75		924.25
Hrs./Yr.	18,430	15,580		34,010	Hrs./Yr.	14,459	20,663		35,122
Total \$	\$387,030	\$327,180		\$714,210	Total \$	\$361,475	\$516,563		\$878,038
Greenacres					Greenacres				
Hrs./Wk.	340	500		840	Hrs./Wk.	340	620		960
Hrs./Yr.	12,920	19,000		31,920	Hrs./Yr.	12,920	23,560		36,480
Total \$	\$271,320	\$399,000		\$670,320	Total \$	\$323,000	\$589,000		\$912,000
Heathcote					Heathcote				
Hrs./Wk.	340	450		790	Hrs./Wk.	380	630		1010
Hrs./Yr.	12,920	17,100		30,020	Hrs./Yr.	14,440	23,940		38,380
Total \$	\$271,320	\$359,100		\$630,420	Total \$	\$361,000	\$598,500		\$959,500
Quaker Ridge					Quaker Ridge				
Hrs./Wk.	320	860		1180	Hrs./Wk.	397.75	834.75		1232.5
Hrs./Yr.	12,160	32,680		44,840	Hrs./Yr.	15,115	31,721		46,835
Total \$	\$255,360	\$686,280		\$941,640	Total \$	\$377,863	\$793,013		\$1,170,875
Elementary Totals					Elementary Totals				
Hrs./Wk.	1,753	2,770		4,523	Hrs./Wk.	1,763	3,079		4,842
Hrs./Yr.	66,614	105,260		171,874	Hrs./Yr.	67,004	116,983		183,987
Elem. Total \$	\$1,398,894	\$2,210,460		\$3,609,354	Elem. Total \$	\$1,675,088	\$2,924,575		\$4,599,663
Middle School					Middle School				
Hrs./Wk.	200	710		910	Hrs./Wk.	292	600		892
Hrs./Yr.	7,600	26,980		34,580	Hrs./Yr.	11,096	22,800		33,896
Total \$	\$165,148	\$586,275		\$751,423	Total \$	\$277,400	\$570,000		\$847,400
High School					High School				
Hrs./Wk.	550	245		795	Hrs./Wk.	496	150		646
Hrs./Yr.	20,900	9,310		30,210	Hrs./Yr.	18,848	5,700		24,548
Total \$	\$454,157	\$202,306		\$656,463	Total \$	\$471,200	\$142,500		\$613,700
Totals					Totals				
Hrs./Wk.	2,733	3,725	330	6,788	Hrs./Wk.	2,748	3,580	375	6,703
Hrs./Yr.	103,854	141,550	12,540	257,944	Hrs./Yr.	104,424	136,040	14,250	254,695
Total \$	\$2,201,739	\$2,999,042	\$284,145	\$5,484,926	Total \$	\$2,610,600	\$3,401,000	\$356,250	\$6,367,850

G. Instruction – Extracurricular Assignments and Interscholastic Athletics

Extracurricular Assignments

Funds for extracurricular assignments are determined by agreement between the Board of Education and the Scarsdale Teachers Association. Extra-curricular assignment pay shall be paid on the following rates: Tier 1 = \$119 per point; Tier 2 = \$131 per point; Tier 3 = \$144 per point. For teachers regularly employed by the Board who advise satisfactorily in the same activity beyond one year, they will move to the next tier of pay. Effective with the 2022-23 school year, for those advisors that have achieved the Tier 3 pay rate, for every subsequent year in the role as approved by the Board of Education, they shall receive a 1.5% increase in their stipend as based on the Tier 3 rate.

Budget Information

Activity Assignment	Points	Activity Assignment	Points
High School Yearbook Advisor	110	Middle School Yearbook Advisor	95
High School Newspaper Advisor	115	Middle School Video Yearbook Advisor	25
High School Senior Class Advisor	90	Middle School Student Government Advisor	95
High School Student Government Advisor	75	Middle School Student Government Advisor Asst.	40
High School Speech & Debate Coach	105	Middle School Drama Directors	30*
High School Assist Speech & Debate Coach	30	Middle School Musical Directors	30*
High School U.N. Club Advisor	90	Middle School Costumes/Props Director	30*
High School Band Director	55	Middle School Production Tech Director	30
High School Chamber Orchestra	75	Middle School Speech Contest Director	25
High School Drama Club Advisor	40	Middle School Technical Advisor	25
High School Drama Directors	35	Middle School Press Club	70
High School Robotics Club	40	Middle School Store	15
High School Musical Pit Director	30	Middle School Jazz Ensemble	40
High School Tri-M Music Honor Society	40	Middle School Vocal Music Solo Club	40
High School Technical Directors	30*	Middle School Sinfonietta Strings	40
High School Musical Production Coach	30*	Middle School Vocal Music Ensemble Club	40
High School Literary Magazine Advisor	40	Middle School Percussion Ensemble	20
High School Junior Class Advisor	50	Middle School Wind Ensemble	40
High School Sophomore Class Advisor	30	Middle School Math Counts Club	35
High School Freshman Class Advisor	25	Middle School Math Counts Club Assistant	25
High School Science Olympiad	20	Middle School Science Olympiad	35
High School Mathematics Team Coach	50	Middle School Human Rights Advisor	25
High School Habitat for Humanity	40	Middle School Young Women in Leadership	15
High School Mock Trial	45	Middle School Mosaic Club	10
High School French Club	10	Middle School Art Club	10
High School Latin Club	10	Middle School Garden Sponsor	40

High School Spanish Club	10	Middle School Robotics Club	25
<u>Extracurricular Assignments (Continued)</u>			
High School Chinese Club	10	Middle School Dungeons & Dragons Club	10
High School Foreign Exchange Head	20	Middle School Activities Advisors	70
High School Foreign Exchange Assistant	10	Elementary School Activity Advisors	125
High School Advisor to International Student Program	15	All School Elementary Band	40
High School Garden Club Sponsor	65	All School Elementary Orchestra	40
High School Honor Society Art Advisor	10	All County Elementary Chorus	40
High School Wellness Coordinator	40	All County/State Middle School Chorus	10
High School A Cappella Advisor	40	All County/State Senior High Chorus	15
High School Quiz Bowl Advisor	40		
High School Hack Scarsdale Club Advisor	40		
High School Signifer Advisor	20		
High School Activities Advisors	70		

*With the approval of the Superintendent these assignments may be divided between two (2) teachers, with neither participating teacher to receive fewer than ten (10) points. If one teacher serves as technical advisor and either drama director or musical production coach in the same production, the point value shall be fifty five (55) points.

285-000 Interscholastic Athletics

Sports, Coaching Salaries, and Student Participation

Funds for coaching salaries are determined by agreement between the Board of Education and the Scarsdale Teachers Association. Athletic coaching stipends are established in [Article 14 of the STA Contract](#), and are arranged into six Tiers (A through F) of increasing value. In each year of the contract, a coach that was previously employed by the Scarsdale Schools in that position will move to the next Tier. Effective with the 2022-23 school year, for coaches that are at Tier F, in their next year and each year thereafter of employment in that sport, they shall receive a 1.5% increase in their stipend as based on the Tier F stipend.

Summary of Athletic Offerings

The Scarsdale athletic program matches staffing with student interest. Thus, there are occasions when more than one assistant coach is appointed, and/or more than one team at a level is fielded.

Sport	Boys	Girls	Levels	Sport	Boys	Girls	Levels
Baseball	x		Varsity, JV, Frosh	Gymnastics		x	Varsity
Basketball	x	x	Varsity, JV, Frosh	Ice Hockey	x	x	Varsity, JV, Modified (boys); Merged (girls)
Bowling	x	x	Varsity	Indoor Track	x	x	Varsity, Modified (non-competitive)
Cheerleading		x	Varsity, JV, Modified	Lacrosse	x	x	Varsity, JV, Frosh, Modified
Crew	x	x	Varsity	Outdoor Track	x	x	Varsity, Modified
Cross Country	x	x	Varsity, Modified	Ski	x	x	Varsity
Field Hockey		x	Varsity, JV, Frosh, Modified	Soccer	x	x	Varsity (A and B), JV
Fencing	x	x	Varsity	Softball		x	Varsity, JV, Frosh
Flag Football		x	Varsity (A and B)	Swimming	x	x	Varsity
Football	x		Varsity, JV, Frosh	Volleyball	x	x	Varsity (A and B), JV, Modified
Golf	x	x	Varsity	Wrestling	x		Varsity, JV, Modified

This year, three programs were continued into their second year, Fencing Modified Indoor Track, and Flag Football. Competitive Fencing at Scarsdale High School participated in dual meets only; next year, they will participate in weekend tournaments as well.. The Modified Indoor Track program continued at Scarsdale Middle School. Flag Football will have two Varsity teams (A & B).

High School Participation (Number of Students/Percentage of Students)

School Year	2017-2018		2018-2019		2019-2020		2020-2021		2021-2022		2022-23	
Total Enrollment	1543		1550		1524		1497		1463		1463	
Fall	527	34.15%	581	38.17%	569	37.34%	513	34.27%	583	39.85%	578	39.51%
Winter	421	27.28%	449	29.50%	447	29.33%	334	22.31%	369	25.22%	409	27.96%
Spring	443	28.71%	504	33.11%	477	29.79%	454	31.86%	481	32.88%	453*	30.96%
Total	889	57.62%	952	62.55%	868	51.64%	787	57.98%	915	62.54%	926*	63.29%

H. Transportation Projections and Statistics

The transportation fleet consists of large (44-66 passenger) small (18-20 passenger) buses, and 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 for both 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 spare vehicles, 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.

Bus No.	Type	Number of Passengers	Purchase Year	Years On Road	2022-23 Assignment	Mileage A/O Sep 2022	Est. Daily Mileage	Est. Annual Mileage
83	Mini Bus	20	2002	20	Spare	165698	26	4706
86	Mini Bus	20	2002	20	Spare	155385	24	4344
90	Mini Bus	20	2003	19	In Service	183659	34	6154
91	Mini Bus	20	2005	17	In Service	135304	54	9774
92	Mini Bus	20	2005	17	In Service	136217	44	7964
94	Mini Bus	20	2005	17	In Service	154026	44	7964
95	Mini Bus	20	2005	17	In Service	153250	70	12670
96	Mini Bus	18	2006	16	Spare	132052	16	2896
97	Mini Bus	18	2006	16	Spare	141084	18	3258
98	Mini Bus	18	2006	16	In Service	158520	30	5430
100	Mini Bus	18	2006	16	Spare	141517	12	2172
35	Mini Bus	18	2006	16	Spare	126205	16	2896
36	Mini Bus	18	2006	16	In Service	152867	32	5792
38	Mini Bus	20	2007	15	In Service	155499	44	7964
39	Mini Bus	20	2007	15	In Service	131694	28	5068
40	Mini Bus	20	2007	15	In Service	115609	34	6154
41	Mini Bus	20	2009	13	Spare	95994	16	2896

42	Mini Bus	20	2009	13	In Service	168143	30	5430
43	Mini Bus	20	2009	13	In Service	167751	56	10136
44	Mini Bus	20	2009	13	Spare	150564	22	3982
46	Mini Bus	20	2010	12	In Service	131073	80	14480
47	Mini Bus	20	2010	12	In Service	95658	82	14842
63	Mini Bus	6+2w/chairs	2018	4	In Service	33928	52	9412
57	Mini Bus	12+1w/chair	2016	6	In Service	50479	58	10498
71	Mini Bus	8+1w/Chair	2020	2	Spare	24280	12	2172
49	Mini Bus	18	2013	9	In Service	79865	38	6878
50	Mini Bus	18	2013	9	In Service	119293	16	2896
51	Mini Bus	18	2013	9	In Service	100865	62	11222
52	Mini Bus	18	2014	8	In Service	70052	24	4344
53	Mini Bus	18	2014	8	In Service	85355	68	12308
54	Mini Bus	20	2016	6	In Service	91691	66	11946
55	Mini Bus	20	2016	6	In Service	88984	68	12308
56	Mini Bus	20	2015	7	In Service	53465	150	27150
58	Mini Bus	20	2016	6	In Service	64971	72	13032
59	Mini Bus	20	2016	6	In Service	48888	62	11222
C-28	Sedan	5	2011	11	Spare	100273	20	3620
C-29	Sedan	5	2011	11	Spare	175537	20	3620
C-30	Sedan	5	2011	11	In Service	148886	28	5068
C-31	Sedan	5	2011	11	Spare	128308	18	3258
C-32	Sedan	5	2011	11	Spare	123266	18	3258
C-33	SUV	5	2016	6	In Service	129512	100	18100
C-34	SUV	5	2016	6	In Service	84716	90	16290
60	Mini Bus	20	2017	5	In Service	56053	104	18824
61	Mini Bus	20	2017	5	In Service	63892	120	21720
62	Mini Bus	20	2017	5	In Service	26241	55	9955
64	Mini Bus	18	2019	3	In Service	23184	52	9412
65	Mini Bus	18	2019	3	In Service	25885	108	19548
66	Mini Bus	18	2019	3	In Service	22526	70	12670
67	Mini Bus	18	2020	2	In Service	13126	42	7602
68	Mini Bus	18	2020	2	In Service	13775	36	6516
69	Mini Bus	18	2020	2	In Service	12144	65	11765
70	Mini Bus	18	2020	2	In Service	26512	20	3620
C-10	SUV	5	2018	4	In Service	28430	40	7240
C-12	SUV	5	2018	4	In Service	84024	70	12670
C-13	SUV	5	2018	4	In Service	68676	104	18824
C-15	SUV	5	2021	1	In Service	11453	112	20272
141	Large Bus	66	2002	20	Spare	87078	26	4706

143	Large Bus	66	2003	19	In Service	92564	24	4344
145	Large Bus	66	2005	17	Spare	98006	12	2172
146	Large Bus	66	2005	17	In Service	89067	26	4706
147	Large Bus	66	2006	16	In Service	105756	26	4706
148	Large Bus	66	2006	16	In Service	112559	32	5792
149	Large Bus	66	2006	16	Spare	118993	18	3258
152	Large Bus	66	2006	16	In Service	85937	36	6516
153	Large Bus	66	2006	16	Spare	86428	18	3258
154	Large Bus	66	2006	16	In Service	100997	32	5792
155	Large Bus	66	2009	13	Spare	91553	18	3258
156	Large Bus	66	2011	11	In Service	76417	32	5792
157	Large Bus	66	2011	11	In Service	94446	38	6878
158	Large Bus	66	2012	10	Spare	49890	22	3982
159	Large Bus	66	2012	10	In Service	62854	24	4344
160	Large Bus	66	2013	9	Spare			0
161	Large Bus	66	2015	7	In Service	54066	42	7602
162	Large Bus	66	2015	7	In Service	48432	26	4706
163	Large Bus	66	2016	6	In Service	40393	32	5792
164	Large Bus	66	2016	6	In Service	29612	36	6516
165	Large Bus	66	2016	6	In Service	26989	45	8145
166	Large Bus	66	2018	4	In Service	28051	24	4344
167	Large Bus	66	2018	4	In Service	17704	38	6878
168	Large Bus	66	2018	4	In Service	18548	26	4706
169	Large Bus	66	2019	3	In Service	19958	32	5792
170	Large Bus	66	2021	1	In Service	3919	35	6335

I. Undistributed Expense – Benefits

TEACHERS' RETIREMENT

This account represents the Board of Education's mandatory investment for the professional staff who 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 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 fluctuated up and down and is currently projected to be 9.76%.

<u>Budget Year</u>	<u>TRS %</u>	<u>Total TRS Budget / Actual</u>
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
2017-18	9.80%	6,467,134
2018-19	10.62%	7,233,622
2019-20	8.86%	6,127,521
2020-21	9.53%	6,127,521
2021-22	9.80%	6,877,227
2022-23	10.29%	7,526,498
2023-24 Proposed Budget	9.76%	7,750,640

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 has been on the decline to 15.1% in 2016-17, 14.95% in 2017-18, 14.54% in 2018-19, 13.98% in 2019-20, 13.83% in 2020-21, 15.20% for 2021-22 and 11.60% for 2022-23. For the 2023-24 budget year the rate is estimated at 13.1%

<u>Budget Year</u>		<u>Total ERS Budget / Actual</u>
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
2017-18	ACTUAL	2,168,935
2018-19	ACTUAL	2,356,863
2019-20	ACTUAL	2,398,073
2020-21	ACTUAL	2,227,214
2021-22	ACTUAL	2,380,252
2022-23	ESTIMATED ACTUAL	1,974,939
2023-24	PROPOSED BUDGET	2,355,700

HEALTH INSURANCE

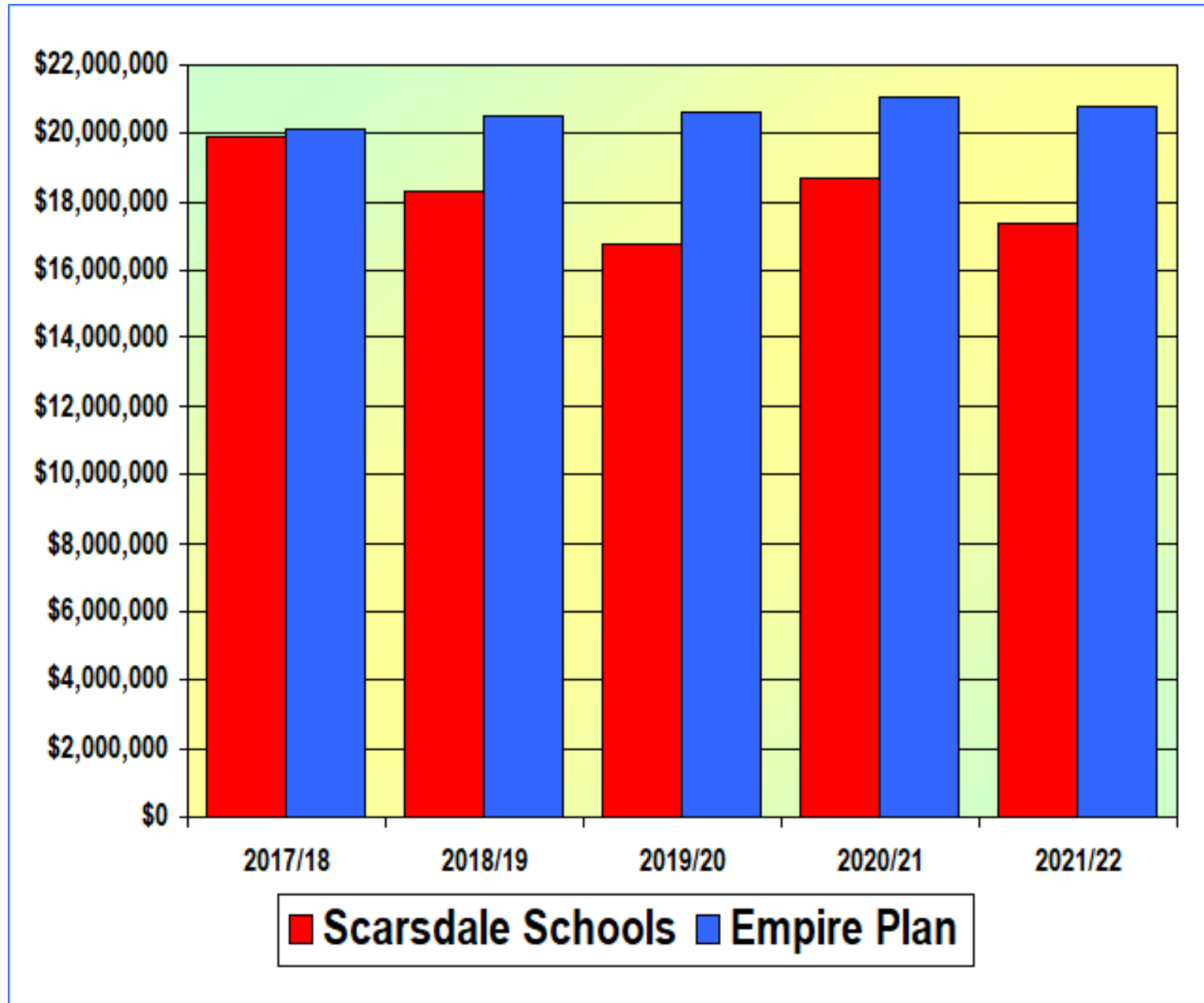
The Board provides a health insurance program for all full-time District employees, their qualifying spouse and dependent(s). Prior to the 1988-89 school year, the District participated in the New York State Empire Plan and an H.M.O. Plan (Kaiser Foundation). In 1988-89 the District withdrew from the Empire Plan and formed a self-insured program (The “Plan”) monitored by a District Health Insurance Committee with the assistance of consultants.. Funds are provided in the District budget and disbursed based on actual claims submitted through a third party administrator (UMR). See [Appendix I](#) 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 2012-13 through 2021-22, the 2022-23 Adopted Budget & Estimated Actual, and the 2023-24 Proposed Budget.

<u>YEAR</u>	<u>EXPENDITURES</u>	
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	
2017-18	19,112,291**	
2018-19	15,560,671*	
2019-20	15,919,395***	
2020-21	17,683,945	
2021-22	17,687,056	
2022-23	17,771,715	BUDGET
2022-23	19,900,000	ESTIMATED ACTUAL
2023-24	19,771,000	PROPOSED BUDGET

*This includes the “one-time” reversal of the prior year \$1,850,000 accrual for the UMR claims lag as of 6-30-19 AND a “one-time” change in accounting accrual of \$1,377,823 at 6-30-19.

This includes a “one-time” \$1,850,000 accrual for the UMR claims lag as of 6-30-18. *Included a one-time COVID accrual of \$800,000. No adjustments made in 21-22 or 22-23 due to COVID.

Scarsdale Schools Self-Insured Health Insurance Cost vs. Empire Plan



This exhibit provides an 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 \$12,103,195 less than the estimated Empire Plan premiums over the past five years. The budgeted employee premium share has been added to district costs for comparison.

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
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%	\$128,400	
	1.45%	No Limit Medicare	5,998,996
2019	6.20%	\$132,900	
	1.45%	No Limit Medicare	6,090,118
2020	6.20%	\$137,700	
	1.45%	No Limit Medicare	6,255,610
2021	6.20%	\$142,800	
	1.45%	No Limit Medicare	6,255,610
2022	6.20%	\$147,000	
	1.45%	No Limit Medicare	6,965,098
2023	6.20%	\$160,200	6,901,568*
	1.45%	No Limit Medicare	7,965,091**
2024	6.20%	Unknown	
	1.45%	No Limit Medicare	7,174,052***
*	Adopted Budget	**	Estimated Actual
			*** Proposed Budget

DENTAL / VISION PLAN

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

<u>YEAR</u>	<u>FULL TIME & PART TIME TEACHERS</u>	<u>OTHER EMPLOYEES</u>	<u>EXPENDITURES</u>
_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
2018-19	618	Teach/Adm/Nurses/Secy's/Cust @\$1,936	\$1,221,330
2019-20	629	Teach/Adm/Nurses/Secy's/Cust @\$1,976	\$1,252,652
2020-21	635	Teach/Adm/Nurses/Secy's/Cust @\$1,976	\$1,305,284
2021-22	649	Teach/Adm/Nurses/Secy's/Cust @\$1,976	\$1,318,134
2022-23	666	Teach/Adm/Nurses/Secy's/Cust @\$1,976	\$1,327,777*
2023-24	666	Teach/Adm/Nurses/Secy's/Cust @\$1,984	\$1,321,186**
	666	Teach/Adm/Nurses/Secy's/Cust @tbd	\$1,340,000***

* Adopted Budget

** Estimated Actual *** Proposed Budget

J. Undistributed Expense – Debt Service/Lease Purchase

<div><div>970</div><div>DEBT SERVICE</div></div> <div>Data Sheet A - Schedule of long-term bonded indebtedness to be paid in 2023-24.</div>					
YEAR OF ISSUE	OBLIGATIONS OUTSTANDING 7/1/23	2023-24 PAYMENTS		OBLIGATIONS OUTSTANDING 7/1/24	
		PRINCIPAL	INTEREST		
2020 (JUNE)	30,510,000	1,985,000	1,060,900	28,525,000	
2021 (JUNE)	12,380,000	720,000	468,681	11,660,000	
2014 (MAY)	4,430,000	840,000	160,750	3,590,000	
2017 (APRIL)	7,995,000	1,555,000	194,550	6,440,000	
GRAND TOTAL	\$ 55,315,000	\$ 5,100,000	\$ 1,884,881	\$ 50,215,000	

Undistributed Expense - Data Sheet B						
Schedule of Long-Term Serial Bond Obligations From 2007 through 2036						
O/S as of	Obligations	Budget	Total	Total	Total	
Date	Outstanding	Year	Interest	Principal	Debt Service	
7/1/2007	76,165,000	2007/08	3,182,075	5,360,000	8,542,075	
7/1/2008	70,805,000	2008/09	2,888,741	5,185,000	8,073,741	
7/1/2009	65,555,000	2009/10	2,649,307	5,400,000	8,049,307	
7/1/2010	60,155,000	2010/11	1,928,412	5,840,000	7,768,412	*
7/1/2011	53,120,000	2011/12	2,021,490	5,785,000	7,806,490	*
7/1/2012	46,350,000	2012/13	1,681,882	6,050,000	7,731,882	* &
7/1/2013	40,300,000	2013/14	1,626,326	6,080,000	7,706,326	* &
7/1/2014	33,435,000	2014/15	1,251,132	6,415,000	7,666,132	* & @
7/1/2015	27,020,000	2015/16	1,153,829	6,500,000	7,653,829	* & @
7/1/2016	22,195,000	2016/17	996,950	6,615,000	7,611,950	* & @
7/1/2017	32,025,000	2017/18	1,260,267	6,425,000	7,685,267	# * & @
7/1/2018	25,600,000	2018/19	919,300	6,750,000	7,669,300	# * & @
7/1/2019	23,275,204	2019/20	1,124,076	6,490,204	7,614,280	# @
7/1/2020	52,195,000	2020/21	2,011,953	5,270,000	7,281,953	# @
7/1/2021	63,660,000	2021/22	2,335,470	5,225,000	7,560,470	# @
7/1/2022	58,435,000	2022/23	2,127,056	5,425,000	7,552,056	# @
7/1/2023	53,010,000	2023/24	1,884,881	5,100,000	6,984,881	# @
7/1/2024	47,910,000	2024/25	1,659,856	5,465,000	7,124,856	# @
7/1/2025	42,445,000	2025/26	1,417,381	5,710,000	7,127,381	# @
7/1/2026	36,735,000	2026/27	1,163,531	5,950,000	7,113,531	# @
7/1/2027	30,785,000	2027/28	924,331	3,310,000	4,234,331	# @
7/1/2028	27,475,000	2028/29	758,831	3,525,000	4,283,831	# @
7/1/2029	23,950,000	2029/30	608,681	3,730,000	4,338,681	# @
7/1/2030	20,220,000	2030/31	459,481	3,830,000	4,289,481	# @
7/1/2031	16,390,000	2031/32	362,881	3,930,000	4,292,881	# @
7/1/2032	12,460,000	2032/33	273,881	4,025,000	4,298,881	# @
7/1/2033	8,435,000	2033/34	182,629	4,040,000	4,222,629	# @
7/1/2034	4,395,000	2034/35	90,781	3,230,000	3,320,781	# @
7/1/2035	1,165,000	2035/36	24,762	1,165,000	1,189,762	# @
7/1/2036	-	2036/37	-	-	-	# @
# - 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: Updated to include the Estimated Debt Issued during 2019-20 and 2020-21 related to the \$64.9M Capital Project that was approved by the Voters on February 8, 2018. - This is an estimate and does not include the actual fact that we will be issuing BANS/BONDS during a 3 year period. This is being shown for illustrative purposes only.						

Data Sheet D - Schedule of payments of long-term obligations for 2023-24

BOND ISSUE	ORIGINAL BOND ISSUE	MATURITY DATE	OBLIGATIONS OUTSTANDING 7/1/23	INTEREST RATE PERCENTAGE	PRINCIPAL DUE DATE	PAYMENTS AMOUNT	INTEREST	PAYMENTS	TOTAL INTEREST
							DUE DATE AND AMOUNT	DUE DATE AND AMOUNT	
2020 (JUNE)	38,410,000	2035-36	28,525,000	1.47%	6/15/2023	1,985,000	12/15/2023	6/15/2024	\$ 1,060,900
							530,450	530,450	
2021 (JUNE)	13,735,000	2035-36	11,660,000	1.55%	6/15/2023	720,000	12/15/2023	6/15/2024	\$ 468,680
							234,340	234,340	
2014 (MAY) (Refinancing)	8,515,000	2026-27	3,590,000	2.46%	8/1/2022	840,000	8/1/2023	2/1/2024	\$ 160,750
							80,375	80,375	
2017 (APRIL)	14,800,000	2026-27	6,440,000	2.00%	6/15/2023	1,555,000	12/15/2023	6/15/2024	\$ 194,550
							97,275	97,275	
GRAND TOTAL	\$ 79,460,000		\$ 50,215,000			\$ 5,100,000	\$ 942,440	\$ 942,440	\$ 1,884,880
							TOTAL	6,984,880	

Lease Purchase – Computers

These are the anticipated costs for the lease payments for computer hardware purchased since 2015-16, as well as estimated costs for continuing the lease purchase replacement program into the future. The hardware lease-purchase budget is \$1,000,000 which includes a one-time reduction from the previous year's budget of \$1,600,000. Since the lease payments are made over 4 years, the \$600,000 reduction will result in an annual savings of \$150,000 through FY27. This budget will continue to support the elementary and Middle School 1:1 programs in grades K-8, the High School 1:1 program, replacement of obsolete instructional technology at all levels, and planned infrastructure updates.

	2016-17 Purchase	2017-18 Purchase	2018-19 Purchase	2019-20 Purchase	2020-21 Purchase	2021-22 Purchase	2022-23 Purchase	2023-24 Purchase	Total Payments (Amount Budgeted)
Total Purchasing Power	\$ 1,399,000	\$ 1,500,000	\$ 1,550,000	\$1,550,000	\$ 1,550,000	\$ 1,550,000	\$ 1,600,000	\$ 1,000,000	
Actual 2019-20	\$ 357,030	\$ 385,670	\$ 406,896	\$ 401,340					\$ 1,550,936
Actual 2020-21		\$ 385,670	\$ 406,896	\$ 401,340	\$ 393,208				\$ 1,587,114
Actual 2021-22			\$ 406,896	\$ 401,340	\$ 393,208	\$ 392,750			\$ 1,594,194
Actual 2022-23				\$ 401,340	\$ 393,208	\$ 392,750	\$ 414,287		\$ 1,601,585
Estimated 2023-24					\$ 393,208	\$ 392,750	\$ 414,287	\$ 264,287	\$ 1,464,532
Estimated 2024-25						\$ 392,750	\$ 414,287	\$ 264,287	\$ 1,335,611
Estimated 2025-26							\$ 414,287	\$ 264,287	\$ 1,207,148
Estimated 2026-27								\$ 264,287	\$ 1,057,148

Lease Purchase – District Wide Copiers

In 2019-20, the District entered into a five-year lease for copier machines throughout the District at a cost below New York State contract pricing and zero percent financing with annual payments totaling \$239,714. These payments include all maintenance and supplies for all copiers. Note: For accounting purposes, \$221,664 of the \$239,714 annual payments are budgeted as part of the lease purchase budget whereas the remainder of funding is coming directly from individual school allocations.

	2016/17 Purchase	2017/18 Purchase	2018/19 Purchase	2019/20 Purchase	2020/21 Purchase	2021/22 Purchase	2022-23 Purchase	2023-24 Purchase	Total Payments (Amount Budgeted)
Total Purchasing Power	\$ 0	\$ 0	\$ 0	\$ 1,198,560	\$ 0	\$ 0	\$ 0	\$ 0	
Payments									
Actual 2015-16	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 229,070
Actual 2016-17	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 229,070
Actual 2017-18	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 229,070
Actual 2018-19	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 229,070
Actual 2019-20	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 229,070
Actual 2020-21	\$ 0	\$ 0	\$ 0	\$ 221,664	\$ 0	\$ 0	\$ 0	\$ 0	\$ 221,664
Actual 2021-22	\$ 0	\$ 0	\$ 0	\$ 221,664	\$ 0	\$ 0	\$ 0	\$ 0	\$ 221,664
Actual 2022-23	\$ 0	\$ 0	\$ 0	\$ 221,664	\$ 0	\$ 0	\$ 0	\$ 0	\$ 221,664
Estimated 2023-24	\$ 0	\$ 0	\$ 0	\$ 221,664	\$ 0	\$ 0	\$ 0	\$ 0	\$221,664

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 \$162,000. For the 2023-24 Budget the District is projecting the following individuals to meet this criteria:

<u>Personnel/Title</u>	<u>Salary*</u>	<u>Annualized Cost of Benefits</u>	<u>Other Compensation</u>	<u>Total Benefits as a % of Salary</u>
Andrew Patrick - Superintendent	\$325,000	\$69,054	\$5,000	22.64%
TBD Assistant Superintendent	\$278,577	\$54,130	0	19.43%
Edgar McIntosh - Assistant Superintendent	\$240,719	\$62,112	0	25.80%
TBD - Assistant Superintendent	\$225,000	\$38,691	\$10,000	16.46%
Eric Rauschenbach – Assistant Superintendent	\$235,635	\$61,519	0	26.11%
Jeannie Crowley – Director of Technology & Innovation	\$212,000	\$58,749	0	27.71%
William Yang – Coordinator of Digital Learning & Literacy	\$210,820	\$37,388	0	17.73%
Raymondo Papalardi – Director of PE, Health & Ath. Dir.	\$223,847	\$65,531	0	29.27%
Lisa Zareski – Treasurer	\$180,000	\$42,549	0	23.64%
Michael Paterra – Director of Facilities	\$169,562	\$63,734	0	37.59%

<u>Building Administrators - Personnel/Title</u>	<u>School</u>	<u>Salary *</u>
Tashia Brown - Elementary Principal	Edgewood School	\$210,798
Melissa Feinberg Elementary Principal	Fox Meadow School	\$199,636
Trish Iasiello – Elementary Asst. Principal	Fox Meadow School	\$184,450
Sharon Hill - Elementary Principal	Greenacres School	\$224,784
Sharon DeLorenzo – Elementary Asst. Principal	Greenacres School	\$198,610
Maria Stile - Elementary Principal	Heathcote School	\$231,754
Katherine De La Garza– Elementary Asst. Principal	Heathcote School	\$190,261
Felix Gil - Elementary Principal	Quaker Ridge School	\$224,784
Jennifer Hefner – Elementary Asst. Principal	Quaker Ridge School	\$193,864
Meghan Troy - Middle School Principal	Scarsdale Middle School	\$232,716
Christopher Coughlin - Middle School Asst. Principal	Scarsdale Middle School	\$193,935
Rochelle Hauge - Middle School Asst. Principal	Scarsdale Middle School	\$207,914
Ken Bonamo - High School Principal	Scarsdale High School	\$260,213
Andrea O’Gorman - High School Asst. Principal	Scarsdale High School	\$228,231
Christopher Welsh - High School Asst. Principal	Scarsdale High School	\$200,499
Christopher Griffin - High School Asst. Principal	Scarsdale High School	\$230,619

*Amount currently in effect for 2022-23.

“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 a contractual contribution to a tax-sheltered annuity

L. Fiscal Accountability / Students with Disabilities Supplement

The most recent report can be found at <https://data.nysed.gov/expenditures.php?year=2020&instid=800000034921>.

The 2020-2021 School Year Financial Transparency Report is not available from data.nysed.gov as it was not submitted.

The 2021-2022 School Year Financial Transparency Report had not yet been published by NYSED at the time of printing.

M. Property Tax Report Card

2023-24 Property Tax Report Card

662001 - SCARSDALE UFSD		
Contact Person: Stuart Matthey	Budgeted 2022-23 (A)	Proposed Budget 2023-24 (B)
Telephone Number: (914)721-2422		
Total Budgeted Amount, not Including Separate Propositions	173,291,393	177,774,187
A. Proposed Tax Levy to Support the Total Budgeted Amount	159,697,444	162,785,585
B. Tax Levy to Support Library Debt, if Applicable	N/A	N/A
C. Tax Levy for Non-Excludable Propositions, if Applicable	N/A	N/A
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	N/A	N/A
E. Total Proposed School Year Tax Levy (A + B + C - D)	159,697,444	162,785,585
F. Permissible Exclusions to the School Tax Levy Limit	8,879,784	7,458,936
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	150,892,502	155,329,982
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	150,817,660	155,326,649
I. Difference: (G - H); (negative value requires 60.0% voter approval)	74,842	3,333
Public School Enrollment	4,677	4,730
Consumer Price Index		8.00%

	Actual 2022-23 (D)	Estimated 2023-24 (E)
Adjusted Restricted Fund Balance	16,248,990	13,900,048
Assigned Appropriated Fund Balance	1,925,000	1,100,000
Adjusted Unrestricted Fund Balance	6,620,668	6,715,984
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.82%	3.78%

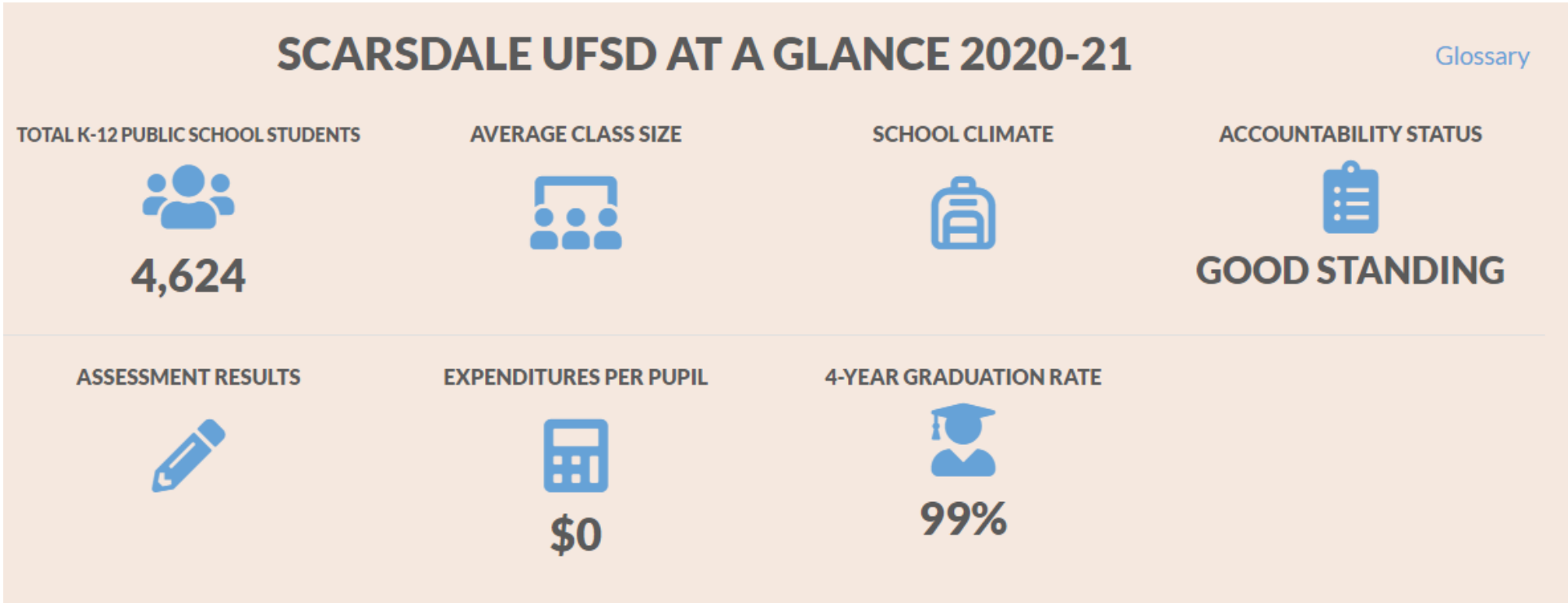
Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description	3/31/23 Actual Balance	6/30/23 Estimated Ending Balance	Intended Use of the Reserve in the 2023-24 School Year
Mandatory Reserve for Debt Service	Debt Service	To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.	284,817	217,011	No Intended use planned
Insurance	Health Insurance	To pay liability, casualty, and other types of uninsured losses.	5,213,122	4,226,058	Intended use of \$1,000,000 to offset non-recurring increase in claims
Tax Certiorari	Tax Certiorari	To establish a reserve fund for tax certiorari settlements	4,238,434	4,248,951	Used as required to to fund settlements
Retirement Contribution	Retirement Contributions	To fund employer retirement contributions to the State and Local Employees' Retirement System	4,696,375	4,708,028	Intend to use \$281,233 to offset FYE 2024 increases
Other Reserve	Prior Year Encumbrances	To encumber funds for purchase orders placed prior to year end that will not settle prior to June 30, 2023	1,923,682	500,000	Used as prescribed by open purchase orders

N. New York State School Report Cards

Printed copies of individual school report cards are available in individual school buildings.

School report cards can also be found by visiting <https://data.nysed.gov/profile.php?instid=800000034921>



O. Property Assessment Exemption Reports-Town of Scarsdale, Town of Mamaroneck

Date: 3/13/2023 Time: 12:42:35 PM

Page: 1

Exemption Impact Report

Assessment Year: 2022

County: WESTCHESTER
SWIS Code: 555000

School Exemption Report (555001)

Town: SCARSDALE
Gross Assessed Val:10,033,353,363
Uniform Percent of Value: 87.55

2022 Equalized Total Gross Assessed Value as of September 15, 2022 = 11,460,140,905

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	4,343,575	0.04
13100	CNTY OWNED	RPTL 406(1)	9	147,482,581	1.29
13510	TOWN CEMET	RPTL 446	1	1,085,094	0.01
13650	VIL W/CORP	RPTL 406(1)	124	259,737,178	2.27
13740	VILL PROP	RPTL 406(3)	1	3,426	0.00
13800	SCHOOL DIS	RPTL 408	9	332,724,157	2.90
14110	U S A	State L 54	1	6,167,904	0.05
14200	RPTL418	RPTL 418	9	23,986,293	0.21
18020	MIDA	RPTL 412-a & Gen Muny L 874	1	25,128,498	0.22
21600	RLG-CO.PRP	RPTL 462	11	22,005,825	0.19
25110	N/P RELIG	RPTL 420-a	28	151,488,435	1.32
25120	N/P EDUC	RPTL 420-a	1	14,391,776	0.13
25130	N/P CHARTY	RPTL 420-a	1	4,997,144	0.04
25230	N/P IMPROV	RPTL 420-a	2	3,312,392	0.03
25300	NP ORGNS	RPTL 420-b	2	17,475,728	0.15
41120	WAR VET	RPTL 458-a	111	1,368,000	0.01
41130	COMBAT VET	RPTL 458-a	44	880,000	0.01
41140	DISABL VET	RPTL 458-a	14	560,000	0.00
41730	AG DIS IND	Ag-Mkts L 306	9	7,476,524	0.07
41800	AGED-CTS	RPTL 467	20	9,165,753	0.08
41834	SR STAR	RPTL 425	145	36,512,244	0.32
41854	RES STAR	RPTL 425	888	86,437,178	0.75
	Total Exemptions		1,435	1,156,729,705	10.09

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): _____

PILOT
RENAMBA LLC
AMBASSADOR OF SCARSDALE ASSISTED
LIVING FACILITY
9 SAXON WOODS RD
2022 AV = 22,000,000

Equalized Total Assessed Value 454,299,660

School District - 555001 Scarsdale

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
14100	USA - GENERALLY	RPTL 400(1)	1	62,000	0.01
14200	FOREIGN GOVT - EMBASSY	RPTL 418	2	4,050,000	0.89
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	3	60,000	0.01
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	1	40,000	0.01
41800	PERSONS AGE 65 OR OVER	RPTL 467	3	2,151,500	0.47
41834	ENHANCED STAR	RPTL 425	7	1,524,250	0.34
41854	BASIC STAR 1999-2000	RPTL 425	13	1,043,250	0.23
Total Exemptions Exclusive of System Exemptions:			34	8,987,000	1.98
Total System Exemptions:			0	0	0.00
Totals:			34	8,987,000	1.98

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: _____

P. Tri-Part Budget (Administrative, Program and Capital)

2023-24 Proposed Tri-Part Budget (Administrative, Program and Capital)							
	Total 2022-23 Proposed Budget	Administrative 2023-24 Proposed Budget	Program 2023-24 Proposed Budget	Capital 2023-24 Proposed Budget	Total 2023-24 Proposed Budget	Budget to Budget \$ Increase (Decrease)	Budget to Budget % Increase (Decrease)
EXPENDITURES							
General Support	19,488,997	6,142,865.00	32,000.00	13,104,234.00	19,279,099.00	(209,898)	(1.08%)
Instruction	99,786,141	5,576,022.00	96,491,389.00	-	102,067,411.00	2,281,270	2.29%
Pupil Transportation	4,624,254	-	4,397,242.00	573,805.00	4,971,047.00	346,793	7.50%
Community Services	385,516	-	391,003.00	-	391,003.00	5,487	1.42%
Undistributed	48,351,485	3,897,468.00	33,638,402.00	12,714,757.00	50,250,627.00	1,899,142	3.93%
Transfer to Other Funds	655,000	-	95,000.00	720,000.00	815,000.00	160,000	24.43%
TOTAL EXPENDITURES	173,291,393	15,616,355.00	135,045,036.00	27,112,796.00	177,774,187.00	4,482,794	2.59%
	Total 2022-23 Proposed Budget	Total 2023-24 Proposed Budget	Budget to Budget \$ Increase (Decrease)	Budget to Budget % Increase (Decrease)			
REVENUE							
State Aid	7,270,975	7,314,740	43,765	0.60%			
Prior Year Surplus	1,925,000	1,100,000	(825,000)	(42.86%)			
Other Receipts	3,849,526	5,224,476	1,374,950	35.72%			
Transfer From Reserves	548,448	1,349,386	800,938	0.00%			
Tax Levy / STAR	159,697,444	162,785,585	3,088,141	1.93%			
TOTAL REVENUE	173,291,393	177,774,187	4,482,794	2.59%			