

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

**Proposed
Budget
2011-12**

For the Fiscal Year
Commencing July 1, 2011

April 11, 2011

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Letter from the President of the Board of Education

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The Board of Education is pleased to present the proposed budget for the 2011-12 school year for your consideration and comment. We believe this budget sustains both our tradition of excellence and our obligation to provide prudent financial management. Recognizing the economic situation we face this year, we propose only one new program, the introduction of Mandarin Chinese instruction at the High School. The Board believes the addition of this program is long overdue in today's interdependent global community. In order to continue to restrict growth, we have streamlined this budget in many non-salary budget categories, making \$1.14 million in budget cuts below the 2010-11 level. At the same time, we believe we have managed to preserve the core values of our outstanding educational system.

We have been unable to achieve this balance without some loss of staff, program and building maintenance. Since the 2008-09 budget, we've taken advantage of attrition to decrease the number of teachers by 12. For the 2010-11 school year, we eliminated 9 positions, 5 of which were at the High School. In 2011-12, we are pleased to be recommending an increase of 2.2 additional teaching positions at the High School. This includes the introduction of Mandarin Chinese. Mindful that projections suggest approximately 30 more High School students for 2011-12, after careful review of the information on High School course signups and scheduling, the Board has agreed with the administration's recommendation to restore an additional 1.0 position in the High School World Language program in order to mitigate class size growth. There also remain two undesignated positions that can be used for unanticipated enrollment growth in the elementary schools should the need arise.

We live in an extraordinary learning community where teachers, students, parents, residents, administrators and board members work together to make the Scarsdale schools outstanding. Community members have reaffirmed the value residents place on today's programs, all of which require staffing. We cannot go on reducing the number of teachers indefinitely without affecting class size and/or instructional quality.

A common theme in some communities today is that if teacher salaries were reduced, then school districts could keep staff and programs intact. Four points:

First, Scarsdale was, to our knowledge, the first in New York State to negotiate a contract re-opening and lower yearly salary increases by a full percent, from 3.25% to 2.25%. Over two years, we have saved close to \$2 million; these savings translate into about 20 saved teaching positions and will continue to compound over time. We did agree, in return for teachers' foregoing previously negotiated salary, not to lay off teachers this year and in 2011-12. However, we maintained flexibility to take advantage of attrition. We will continue to carefully monitor enrollments at all grade levels throughout the District.

Second, according to Southern Westchester BOCES, which encompasses 33 districts in our region, salary increases in Scarsdale are at or below the midpoint for the period 2009-13.

Third, Scarsdale has a long tradition of negotiating contracts that provide competitive salaries to attract and reward the strongest, best-educated teachers, while giving us flexibility in work rules and conditions. Moreover, we view compensation comprehensively. Our healthcare costs are low, relative to other districts in the region.

Finally our most important asset is people. Our graduates are among the most highly successful in the country, not just because of supportive families or their own effort, but also because they're in the care of capable, energized, inventive teachers while they're here. As we go forward, we need to be mindful that salary is a cost that requires control, but also that the value of quality teaching can't be calculated.

Core Values

Last year we heard consistently about *core values* we all share, values embodied in our aspirations for our children and that guide our outstanding school district. What are these values – and how do they shape our program and our budget? First, we believe all students should have ongoing opportunity to *realize their individual potential*. We work toward this end by differentiating instruction, providing a range of support services (including mandated special education and other extra support in the early years), offering multiple course levels at the High School, and providing many opportunities for growth in extra-curricular areas.

We educate students in smaller learning communities. This effect begins with favorable class sizes in the elementary grades, includes the House system and CHOICE at the Middle School, and continues at the High School with integrated humanities instruction in grade 9. The Alternative School additionally serves 82 students in grades 10-12.

Buttressing these efforts is a series of structures aimed at creating an environment in which students feel a sense of context and connection. These include extra-curricular activities through which young people also explore interests, cultivate talents, and develop leadership skills. In addition, we provide a network of academic and non-academic support that encompasses the services of psychologists, youth outreach workers, assistant principals, guidance counselors, deans and health professionals.

A first rate school system fosters first-rate faculty and staff throughout their careers. The Board is proud of the resources we provide to further support our teachers with staff development and continuing professional education.

Finally, our District has prudently invested in *bricks and mortar* to provide and maintain appropriate facilities for our students. We firmly believe that an up-to-date and well-maintained physical plant is essential to our outstanding instructional program. Due to economic pressures our facilities capital budget has declined by \$1.09M since 2008-09, a decrease of over 50%. The proposed projects address the most urgent needs identified by the District and its engineers, and represent an investment of less than 1% of the total budget. Although all planned projects address basic infrastructure and operational needs, we are mindful that this is substantially less than the 2% recommended by the National School Boards Association for major maintenance.

Tax Rates

Our program and infrastructure priorities, discussed in detail in this document, translate into an investment of \$138,443,938 for 2011-12, a 2.75% increase over this year. The property tax rate, which remains the major source of revenue for the District, is estimated to increase 4.81% for Scarsdale residents and 3.19% for Mamaroneck Strip residents. (This discrepancy is due to a funding formula established by New York State based on the relative property values in each area.) It is likely that these rates will continue to change until the tax roll is finalized on June 1, 2011.

The difference between budget and tax growth is attributable to two main factors: anticipated reduction in state aid, and adjustments to individual homeowner property assessments that are shifting increasing portions of the tax burden to the remaining majority of residents.

Throughout the budget process, we solicited, listened to, and incorporated community feedback. If you have further comments on the proposed budget, you may call us at 721-2410, write to us at the Board of Education office at 2 Brewster Rd., or e-mail us at boardofed@scarsdaleschools.org. A complete copy of the budget is available at the Scarsdale Public Library and the Board of Education offices and online at www.scarsdaleschools.org.

Please remember to mark your calendars for the school budget vote on Tuesday, May 17th, from 7:00 a.m. to 9:00 p.m. at the Scarsdale Middle School. At that time, you will have the opportunity to vote to fill two School Board positions. If you need an absentee ballot, please call the District Clerk at 721-2410. Your participation in this process is vitally important.

SCARSDALE BOARD OF EDUCATION

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Dear Board of Education Trustees,

You are well aware of our efforts to prepare our graduates for the 21st Century and of the ongoing financial challenge. As each year follows the last and budgets grow ever tighter, pressures on programs and services become increasingly severe. As in 2009, therefore, the decisions that culminate this year's budget process will have long-lasting implications for the quality of a school district that is a national landmark and whose health is essential to Scarsdale's long-term welfare.

The financial bottom line is proposed budget growth of 2.75% and proposed overall tax levy growth of 3.18%. The difference reflects probable reductions in major revenue sources: state aid and investment earnings. Tax growth will be lower in the Mamaroneck Strip than in Scarsdale as a result of State, county and municipal assessment practices. Well over half the proposed budget growth (1.72% of the 2.75% growth) is again the result of mandated pension assessments that are determined by an independent state authority and that local government cannot influence.

Over a year ago, the Board of Education initiated an extensive information and outreach effort to evaluate the financial and educational choices ahead, as well as to understand residents' priorities for both education and dollar investment.

The Board first reviewed e-papers that described every aspect of District program. These analyses described the rationale for current practices and justified current investment in them. They did not suggest that changes or cost reductions are impossible. Rather, they demonstrated that few, if any, significant dollar reductions can be accomplished without opening some vulnerability or incurring loss in service.

In the public meetings and other communications that followed, some residents called for no tax growth. Others said they would willingly bear whatever it took to maintain the educational quality that drew them to Scarsdale in the first place. The large majority said they could live with growth in the mid range, although everyone, of course, would like to keep increases as low as possible, while maintaining quality.

A large majority of residents also reaffirmed longstanding Scarsdale values. The District has historically been judicious about funding its public institutions, but it has wanted to invest in quality teaching, favorable class size, strong curricula, new technology, professional development, a broad program of academics, arts and athletics, and well-maintained and up-to-date facilities. In addition to affirming these specific elements of our schools, respondents frequently said "excellence" is what they valued. They wanted Scarsdale to be excellent.

Another consistent theme was that if Scarsdale's teachers could share the sacrifice many community members have to make in unusual economic times, we wouldn't need to compromise programs and services. In 2009-10, Members of the District administration had already foregone a salary increase voluntarily, and the faculty volunteered to contribute a portion of their salaries to support the district, going forward. In 2011-12, the cumulative value of that contribution will be almost \$2 million.

A large voter turnout in May approved proposed budget growth of 2.87% by nearly a three to one margin. At the time, I said I believed we'd kept faith with community aspirations and sustained Scarsdale's excellence.

It's now ten months later.

Our traditional Mission endures: we must teach students to think well, act intelligently, lead lives of contribution. But the means to these ends must fit new times. We live in an interdependent world community that presents imposing new challenges and offers significant opportunities. Our graduates will have to apply rigorous analysis to complex problems with no answers and find intelligent solutions. They require an education – A Scarsdale Education for the Future – that will enable them to shape these forces, so that they don't become the victims of change.

Meanwhile, the national and regional economies are gaining strength and while segments of the private sector, including the stock market, are quite healthy, the national unemployment rate continues at a difficult 9.4%. The number is somewhat lower outside of the city, but nonetheless, confidence is still recovering, and we still await the further aftershocks public sector always experiences following private sector quakes.

The budget proposal for 2011-12 is the fourth consecutive financial plan in which projected growth is less than three percent. There is no modern precedent for sustained restraint on this order.

Last year, we were able to finish implementing the elementary world language program at no added cost by reorganizing staff at the Middle School. We also implemented a full-day kindergarten program. An evaluation of this effort indicates that so far it's been a success. For the coming year, the sole program addition the Board has approved is a position to add Mandarin instruction at the High School.

Despite multiple economies and the overall reductions I outline below, we will continue to build on our Education for the Future initiatives. The budget proposal maintains funding for program improvement and assessment aimed developing our students' critical and creative thinking and their capacity to solve non-standard problems.

Investment in equipment, supplies, texts, travel and other program items will be almost \$800,000 less than it was in 2008-09. With few exceptions, non-salary departmental spending has been reduced by 10% compared to last year, which itself was 3% reduction less than the previous year. Since 2008-09, investment in major facilities maintenance and improvements has been decreased by over \$1,000,000. During that time, the personnel budget has been reduced by over 20 FTE (full-time equivalent) positions, both teaching support staff.

Over the last few years, we have taken advantage of retirements and resignations to reduce positions wherever possible. Non-salary investment in programs like sustainability, arts education and the Interdependence Institute has been reduced, although funding for program and curriculum development and evaluation will be sustained, as I noted above. Further, the current proposal preserves traditional class sizes.

In addition to economizing by reducing investment, this proposal reflects savings that are the result of renegotiating long term bonds at a savings of over \$2.7 million in the next nine years; renegotiating transportation and paraprofessional contracts for minimal salary growth; restructuring

technology service contracts; reconfiguring secretarial and custodial services and work shifts; and restructuring special education aide assignments, among other efforts.

We've also heard many suggestions about creative ways to raise revenues or to devise economies. Some suggestions, such as the proposal to run summer school or after-school activities for profit, are interesting and even appealing – but illegal. Some others – that students and their families pay to participate in athletics, that the District accept corporate sponsorships, or that it engage in major fundraising through a foundation – are not contemplated in current District policy. The Board is exploring the idea of a foundation as I write.

This year, in addition, we may face the prospect of a state tax cap. Experience with this experiment in California has not been happy. In Massachusetts, the initial impact of Proposition 2½ was not severe because the law was adopted at a time when enrollments were dropping and state revenues (and hence state aid) were rising. The cap has since led to a widening gap between wealthy and less affluent school districts. Individual families have increasingly picked up the costs of “non-essentials” like athletics, extra-curricular activities and the arts as whole communities have divested themselves of responsibility for funding a full educational program. It is premature to predict the results of New York's current conversation, but at the very least, it creates one more source of uncertainty and concern. Depending on its final form, a tax cap could have dramatically negative impact on the jewel that is the Scarsdale public school district.

Regardless of what happens in this regard, decisions about budget will have growing impact on programs and services, as I said before. At stake is the future of what is perhaps the community's most important asset, as well as a national institution. As a result, judgments must be exceptionally well-considered. To get them right, we must take full advantage of the time available for reflection and we must take the fullest opportunity to understand the community's desires for the schools.

The Board has tried – and I have tried with this proposal – to deliver what they and I understand the community to want. Recalling that the children and families of Scarsdale are ultimately the ones who gain or lose from this discussion of education and finances, I urge community members to educate themselves and to offer their informed reactions over the next weeks.

Sincerely

Michael V. McGill

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Total Budget and Tax Rates

**2010-11 Adopted Budget
and
2011-12 Proposed Budget**

	2010-11	2011-12	\$ Difference	% Difference
Total Budget	\$ 134,743,938	\$ 138,443,938	\$ 3,700,000	2.75%
Scarsdale Tax Rate	\$ 801.62	\$ 840.15	\$ 38.53	4.81% *
Mamaroneck Tax Rate	\$ 836.91	\$ 863.62	\$ 26.71	3.19% *

* Individual property's tax impact will vary depending upon eligibility for the STAR rebate.

See Page 18 for Expenditure Summary

What Accounts for the Proposed Budget Growth?			
	2010/11 Budget	\$ 134,743,938	
	2011/12 Proposed Budget	\$ 138,443,938	2.75%
	+	3,700,000	
		Budget	Proportion
		Percentage	Of Total
Major Components of Budget Growth	2011-12 \$ Growth	Growth	Growth
Negotiated Salary (not including contribution from Scarsdale Teacher's Association)	2,674,000	1.98%	72.4%
Current Year Contribution from the Scarsdale Teacher's Association (including mandated benefits)	(648,000)	(0.48%)	(17.5%)
Employee Benefits: mandated TRS and ERS retirement budget (not including STA contribution)	2,312,000	1.72%	62.5%
Employee Benefits: health insurance and all other (except TRS & ERS)	593,000	0.44%	16.0%
Increase in utilities budget (primarily electric)	270,000	0.20%	7.3%
2.0 FTE Unassigned positions - To be used District-wide	200,000	0.15%	5.4%
1.0 FTE - Introduction of Mandarin to world language program	100,000	0.07%	2.7%
1.0 FTE - Additional World Language teacher at H.S.	100,000	0.07%	2.7%
Increase in Teen Center funding	10,000	0.01%	0.3%
Reduce High School extra-curricular budget	(5,000)	(0.00%)	(0.1%)
Decrease in transportation budget (net of salaries)	(19,000)	(0.01%)	(0.5%)
Reduce Scarsdale Family Counseling Service	(22,500)	(0.02%)	(0.6%)
Combine High School Intramural budget with Recreation Dept.	(23,000)	(0.02%)	(0.6%)
0.3 FTE net staff reduction due to enrollment / class consolidation, net of 2.0 FTE unassigned	(30,000)	(0.02%)	(0.8%)
Decrease in Special Education out-of-district placements / other	(100,000)	(0.07%)	(2.7%)
Decrease in allocation of aides hours - Districtwide	(171,000)	(0.13%)	(4.6%)
Decrease in plant improvement funds	(185,000)	(0.14%)	(5.0%)
Federal Education Jobs Funding program - Revenue accounted for in Special Aid Fund	(243,916)	(0.18%)	(6.6%)
Decrease in debt service budget, primarily due to refinancing savings	(278,000)	(0.21%)	(7.5%)
4.85 FTE Civil Service staff reductions (not including related benefits)	(330,000)	(0.24%)	(8.9%)
10.0% Decrease in most department budgets - Districtwide	(508,000)	(0.38%)	(13.7%)
Other - net of all other increases / (decreases)	4,416	0.00%	0.0%
Total Budget Growth	3,700,000	2.75%	100.00%

Comparisons with Other Westchester / Putnam School Districts

The Scarsdale Public Schools constitute one of 46 school districts in the Westchester / Putnam region. The Clearinghouse of Educational Services, Putnam Northern Westchester BOCES, annually develops a comparative study of these 46 districts. The information is based on actual results.

Per Pupil Expenditures Among Westchester / Putnam Districts, 2009-10 Actual Expenditures	<u>Rank Order</u> 1 Highest 13 Scarsdale median 46 Lowest	<u>Total Expend. Per Pupil</u> \$41,479 \$26,162 \$23,879 \$17,775
True Tax Rates Among Westchester / Putnam Districts Using State Equalization Rates, 2010-11 Actual	<u>Rank Order</u> 1 Highest median 37 Scarsdale 46 Lowest	<u>True Tax Rate</u> \$25.71 \$16.43 \$13.31 \$7.60
Central Administrative & Board of Education Costs Per Pupil Among Westchester / Putnam Districts, 2009-10 Actual Expenditures	<u>Rank Order</u> 1 Highest median 37 Scarsdale 46 Lowest	<u>Admin.Costs Per Pupil</u> \$1,740 \$671 \$469 \$317
Debt Service Per Pupil Among Westchester / Putnam Districts, 2009-10 Actual Expenditures	<u>Rank Order</u> 1 Highest 14 Scarsdale median 46 Lowest	<u>Debt Service Per Pupil</u> \$5,602 \$2,130 \$1,579 \$0
Adjusted Gross Income per Pupil Westchester / Putnam Districts, 2008 NYS Adjusted Gross Income	<u>Rank Order</u> 1 Highest (Scarsdale) median 46 Lowest	<u>AGI Per Pupil</u> \$973,116 \$290,536 \$133,445

Enrollment Summary

The enrollment projection for the 2011-12 school year forecasts a stable total pupil population. The District, K-12, is projected to enroll 4769 pupils, a slight increase of four pupils from the actual enrollment in 2010-11. A five year review of District enrollment indicates enrollment growth of 59 pupils for a 1.2% increase from the actual enrollment in 2007-08 of 4710 to the projected enrollment for 2011-12.

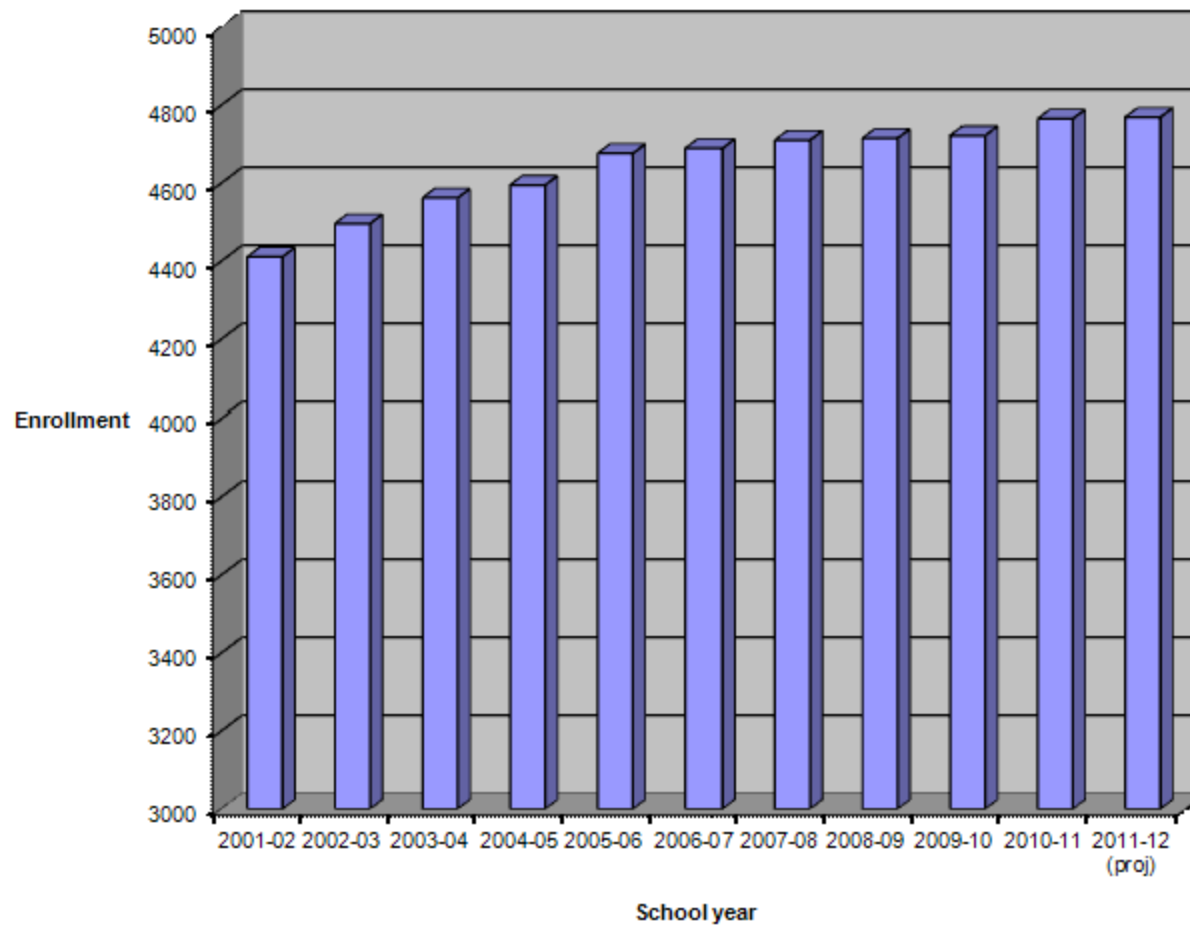
Projected K-5 enrollment indicates a gradual decline from 2234 pupils in 2007-08 to the projected enrollment for 2011-12 of 2143 pupils for a decline of 91 pupils over a five-year period, which is a 4% decline. Each elementary school is projected to enroll 400 or more pupils with the exception of Greenacres.

The projection for the Middle School of 1177 pupils forecasts a reduction of four pupils from the current enrollment of 1181--essentially a stable forecast.

The projection for the Senior High School forecasts an increase of 33 pupils from the current 1416 to 1449 for a 2.3% increase.

See Appendix A for detailed pupil enrollment data.

DISTRICT ENROLLMENT - 10 YR GROWTH



Please proceed to the next page

Staffing Summary

Elementary Schools

The proposed 108 elementary classroom sections are in accordance with the District's maximum class size of 22 pupils for grades K through 3 and a maximum class size of 24 pupils for grades 4 and 5. This practice results in an average class size of approximately 20 pupils. The District will continue to support special education programs, resulting in six classes for children with special language, learning, and other special needs. Elementary sections with the special classes are projected to total 114. The budget includes two additional positions for unanticipated enrollment growth district-wide.

Middle School

Staffing at the Middle School remains constant at 108.95 FTE positions.

High School

The staffing at the Senior High School will increase by 2.2 positions for a total of 145.7 FTE. The .2 FTE for interdisciplinary studies is allocated to art. 1.0 FTE is allocated to World Language for the inauguration of a Mandarin program, and another 1.0 FTE is allocated for the purpose of maintaining reasonable class sizes in Spanish and French. In the previous year (2009-10) the Senior High School staff was reduced by eight positions.

District-wide

District-wide positions include central office administrators and teachers who are assigned across the schools and across the grades. Note that the District-wide totals have been reduced by 1.0 position from the 2010-11 budget because of the reduction of the helping teacher in social studies. In addition, the 0.5 FTE Elementary Health Coordinator, which was previously 1.0 FTE in the High School, will be eliminated in the 2011-12 budget.

Civil Service

The civil service staff is comprised of nurses, occupational therapists, physical therapists, secretaries, custodians, maintenance workers and groundsmen, and middle managers and district services personnel. The previously budgeted staffing level of 146.9 FTE for 2010/11 is being reduced by 4.85 FTE for a total of 142.15 FTE. Included in this reduction are the reductions of 2.0 FTE custodial positions, 1.0 FTE nurse, and 1.75 FTE secretarial positions and 0.1 FTE of occupational therapist.

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 upon formulas, which are driven by enrollment and other variables. CSE aides are required to provide support for special education students as defined by the Committee on Special Education, and there is an anticipated decrease of 160 hours in this category. We project a decrease of 52 hours in the aide budget.

Bus Drivers

The District employs 64 part-time bus drivers.

Summary

The 2011/12 budget projects a reduction of 3.15 FTE positions in both Professional and Civil Service Positions. However, during the past three years (2008/09, 2009/10, 2010/11) the District has reduced professional positions K-12 in all subject areas: English, World Languages, Math, Physical Education, Science, Social Studies, and Health. Most of these reductions were in the Senior High School. The District also eliminated the Elementary Helping Teacher in Social Studies (2010/11) and the Elementary Helping Teacher in Language Arts (2008/09). Going forward (2011/12) the District projects eliminating the 0.5 FTE Elementary Health Coordinator position. In addition, this year's Civil Service budget calls for a reduction of 4.85 FTE positions (or five staff). In all, there will be a reduction of 17.5 FTE total staff reduction (both Professional and Civil Service) from the 2008/09 budget.

TOTAL DISTRICT WIDE STAFFING

	Budget <u>2010-11</u>	Actual <u>2010-11</u>	Actual Projected Increase (Decrease)	Projected <u>2011-12</u>
Senior High School	144.20	143.50	2.20	145.70
Middle School	108.35	108.95	0.00	108.95
Elementary Schools	184.90	186.50	1.00	187.50
District Wide	17.20	16.70	-0.50	16.20
Total Professional	454.65	455.65	2.70	458.35
Civil Service Personnel	146.90	147.00	-4.85	142.15
Total District-wide Staffing	601.55	602.65	-2.15	600.50


The final budget reflects an increase of 2.7 FTE professional positions and a reduction of 4.85 FTE civil service positions, which have been identified in Appendix B

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

Staffing Ratios Compared to County and State

Based on 2009-10 data (**most recent comparative data available**) supplied by the Information, Reporting and Technology Services Team of the State Education Department, Scarsdale compares with Westchester County and State staffing ratios as follows:

Number of Students Per Staff Member

	State	County	Scarsdale
Total Professional Staff	10.5	10.2	10.1
Classroom Teachers	12.6	12.3 	12.0
Administrative Staff*	164.5	154.5	181.2

*Includes Central Office Administration, Principals' Offices, Department leadership and other split teaching / support / supervisory positions.

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REVENUE SUMMARY									
Major Revenue Sections		2009-10	2010-11	2010-11	2011-12	Net	% Inc (Dec)	% Inc (Dec)	
		Actual	Adopted	Estimated	Proposed	Increase	Budget to	Estim. Rev.	
		Revenue	Budget	Revenue	Budget	(Decrease)	Budget	to Budget	
I	STATE AID	6,604,253	5,869,808	5,944,483	5,418,940	(450,868)	(7.68%)	(8.84%)	
II	PRIOR YEAR SURPLUS	4,200,000	6,367,380	6,367,380	6,667,380	300,000	4.71%	4.71%	
III	OTHER RECEIPTS	2,417,199	2,392,052	2,428,739	2,425,493	33,441	1.40%	(0.13%)	
IV	TRANSFER FROM RESERVES	362,941	255,000	5,000	255,000	-	0.00%	5000.00%	
IV	TAX LEVY / STAR	118,321,667	119,859,698	119,859,698	123,677,125	3,817,427	3.18%	3.18%	
TOTAL REVENUE		131,906,060	134,743,938	134,605,300	138,443,938	3,700,000	2.75%	2.85%	

REVENUE

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

STATE AID

The 2011-12 State Aid revenue is estimated at \$5,418,940, a decrease of \$450,868. In the current year, we have had our State Aid cut by \$566,905 under the Deficit Reduction Proposal (DRP). The State budget was finalized during the last week in March, resulting in an additional \$353,583 increase to the DRP culminating in a decrease to our State Aid of 8.84% as compared to the prior year. However, this amount is less than we had originally estimated.

PRIOR YEAR SURPLUS

This budget returns surplus in the amount of approximately \$6.67 million to offset next year's tax levy. This will leave the District with an undesignated reserve balance of approximately \$5.1M or 3.7% of next year's budget. 4.0% is the maximum allowable per NYS law. Please see pps. 57-58 for the fund balance projection.

COUNTY SALES TAX

The County sales tax is apportioned between the County, towns and villages and school districts, according to statute. Of the three levels of government, school districts receive the smallest percentage. In 2010-11, the District expects to receive \$875,000 in sales tax revenue, which exceeds budget by \$71,278. For 2011-12 a budget-to-budget increase of \$96,528 or 12.0% is expected.

TRANSFER FROM RESERVES

The District has continued to transfer anticipated interest earnings from the repair reserve to keep the repair reserve balance at approximately \$436,000.

OTHER RECEIPTS

Other Receipts include interest from investment of District funds, charges to other districts for mandated services for students at Immaculate Heart of Mary and the French-American School, fees for use of school buildings by community groups, taxes collected by other municipalities when property lines cross District boundaries, and income from miscellaneous sources. The District also receives tuition for out-of-District students who attend special education classes in Scarsdale. Interest income for 2010-11 is expected to earn 0.61%, annualized; the budget projects the same earnings rate for 2011-12.

PROPERTY TAX LEVY

The Board of Education determines 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 collected from property owners in each municipality. The result is a 3.09% increase for the Mamaroneck Strip properties, and a 4.70% increase for Scarsdale residents. A more detailed discussion of the Tax Levy is shown on page 13. In addition, under current law a portion of the tax levy comes from the School Tax Relief Program (STAR). Please see **Appendix C** for the STAR tax calculations for the "average home" and to determine if your home qualifies for the STAR program.

2011-2012 REVENUE BUDGET								
					\$	%	%	
	ACTUAL	ADOPTED	ESTIMATED	PROPOSED	INCREASE	INCREASE	INCREASE	
	2009-10	BUDGET	ACTUAL	BUDGET	(DECREASE)	(DECREASE)	(DECREASE)	
		2010-11	2010-11	2011-12	Bud to Bud	Bud to Bud	Bud to Act	
STATE AID								
Foundation Aid	3,241,166	3,241,163	3,241,163	3,241,163	-	0.00%	0.00%	
Building Aid	2,237,893	2,157,876	2,232,758	2,040,303	(117,573)	(5.45%)	(8.62%)	
Transportation Aid	269,934	295,490	268,097	278,359	(17,131)	(5.80%)	3.83%	
Pupils With Disabilities Aid (Most rolled into Foundation Aid)	231,742	196,204	221,754	244,198	47,994	24.46%	10.12%	
BOCES Aid	142,639	142,639	142,639	142,639	-	0.00%	0.00%	
Textbook and Library Aid	339,394	330,536	339,394	321,862	(8,674)	(2.62%)	(5.17%)	
Computer Software Aid	74,766	72,805	74,766	70,904	(1,901)	(2.61%)	(5.17%)	
CPR Aid	66,719	0	0	0	-	#DIV/0!	#DIV/0!	
Formula Aid Cut & STAR Cut	0	0	(109,183)	0	-	#DIV/0!	(100.00%)	
Grant-in-Aid	0	0	100,000	0	-	#DIV/0!	(100.00%)	
Deficit Reduction Proposal (NYS) & Other Federal Funds	0	(566,905)	(566,905)	(920,488)	(353,583)	62.37%	62.37%	
TOTAL STATE AID	6,604,253	5,869,808	5,944,483	5,418,940	(450,868)	(7.68%)	(8.84%)	
NYS STAR AID GRANT	5,745,725	3,193,881	6,465,634	3,232,817	38,936	1.22%	(50.00%)	
PRIOR YEAR SURPLUS	4,200,000	6,367,380	6,367,380	6,667,380	300,000	4.71%	4.71%	
COUNTY SALES TAX	823,387	804,722	875,000	901,250	96,528	12.00%	3.00%	
RESERVES / TRANSFERS								
Appropriation of Reserve for Repairs	5,000	5,000	5,000	5,000	-	0.00%	0.00%	
TOTAL RESERVE / TRANSFERS	5,000	5,000	5,000	5,000	-	0.00%	0.00%	
OTHER RECEIPTS								
Interest From Investments	480,751	526,473	370,000	381,951	(144,522)	(27.45%)	3.23%	
Interest From Reserves	10,736	0	0	0	-	#DIV/0!	#DIV/0!	
Health Services - Parochial and Private Schools	258,830	268,919	268,919	268,919	-	0.00%	0.00%	
Building Use Fees	164,969	157,246	164,969	164,969	7,723	4.91%	0.00%	
Boundary Line Taxes	273,404	259,692	273,404	273,404	13,712	5.28%	0.00%	
Miscellaneous	247,952	150,000	210,000	210,000	60,000	40.00%	0.00%	
Tuition - Special Education	171,920	225,000	266,447	225,000	-	0.00%	(15.56%)	
TOTAL OTHER RECEIPTS	1,608,562	1,587,330	1,553,739	1,524,243	(63,087)	(3.97%)	(1.90%)	
PROPERTY TAX LEVY	118,321,667	119,859,698	119,859,698	123,677,125	3,817,427	3.18%	3.18%	
Reduction due to STAR Program	(5,745,725)	(3,193,881)	(6,465,634)	(3,232,817)	(38,936)	1.22%	(50.00%)	
NET PROPERTY TAX LEVY	112,575,942	116,665,817	113,394,064	120,444,308	3,778,491	3.24%	6.22%	
GRAND TOTAL REVENUE (Prior to Capital Reserve)	131,562,869	134,493,938	134,605,300	138,193,938	3,700,000	2.75%	2.67%	
Transfer from Debt Service Reserve to Capital Reserve, net	343,191	0	0	0	-	#DIV/0!	#DIV/0!	
Transfer from Reserve from Retirement Contribution	0	250,000	0	250,000	-	0.00%	#DIV/0!	
Transfer from Reserves	343,191	250,000	0	250,000	-	0.00%	#DIV/0!	
GRAND TOTAL REVENUE (Including Capital Reserve)	131,906,060	134,743,938	134,605,300	138,443,938	3,700,000	2.75%	2.85%	

		COMPARISON OF ACTUAL REVENUES FOR THE YEARS 2005-2006 THROUGH 2009-2010					
		2005-2006 ACTUAL REVENUES	2006-2007 ACTUAL REVENUES	2007-2008 ACTUAL REVENUES	2008-2009 ACTUAL REVENUES	2009-2010 ACTUAL REVENUES	
REVENUE CATEGORY							
STATE AID							
Operating Aid / FLEX / Foundation Aid	\$	2,078,780	\$ 2,107,028	\$ 3,248,475	\$ 3,241,163	\$ 3,241,166	
Building Aid		1,062,320	1,850,889	1,253,028	1,684,854	2,237,893	
Transportation Aid		182,023	222,144	241,669	263,899	269,934	
EXCEL Aid		-	-	1,499,000	-	-	
Pupils with Disabilities Aid		1,216,507	1,100,580	240,217	204,046	231,742	
BOCES Aid		142,639	142,639	142,639	142,639	142,639	
Textbook & Library Aid		332,937	341,289	334,705	332,855	339,394	
Computer Software Aid		74,451	74,271	73,298	74,032	74,766	
Aid for Homeless		29,111	-	-	-	-	
Growth Aid		32,833	-	-	-	-	
Educationally Related Support Services Aid		1,980	-	-	-	-	
Operating Standards Aid		500	-	-	-	-	
CPR Aid		-	-	-	117,162	66,719	
Grant-in-Aid		81,188	150,000	45,000	30,000	-	
Computer Technology Aid		-	-	-	-	-	
RESCUE Aid		-	-	-	-	-	
Lottery Aid Accrual		-	-	-	-	-	
Formula Aid Cut & STAR Cut		-	-	-	-	-	
Deficit Reduction Proposal (NYS)		25,000	53,837	-	-	-	
TOTAL STATE AID		5,260,269	6,042,677	7,078,031	6,090,650	6,604,253	
PRIOR YEAR SURPLUS		532,500	1,532,500	4,148,389	3,934,546	4,200,000	
COUNTY SALES TAX		895,882	876,142	933,514	887,822	823,387	
TRANSFER FROM OTHER RESERVES		309,000	39,100	548,723	490,986	348,191	
OTHER RECEIPTS							
Interest - Investments & Reserves		1,763,190	3,090,793	2,272,724	1,062,071	491,487	
Health Services		239,174	192,975	208,640	268,919	258,830	
Building Use Fees		115,205	76,888	144,121	157,246	164,969	
Boundary Line Taxes		174,368	218,491	246,926	244,808	273,404	
Miscellaneous		136,246	198,245	180,332	195,691	247,952	
Tuition - Special Education		86,302	-	13,737	162,659	171,920	
TOTAL OTHER RECEIPTS		2,514,485	3,777,392	3,066,480	2,091,394	1,608,562	
PROPERTY TAX LEVY							
Property Tax Levy, net of STAR		92,846,814	98,531,282	102,066,806	109,157,254	112,575,942	
STAR Tax Payment		6,859,494	6,843,365	6,748,659	6,371,782	5,745,725	
TOTAL PROPERTY TAX LEVY		99,706,308	105,374,647	108,815,465	115,529,036	118,321,667	
GRAND TOTAL	\$	109,218,444	\$ 117,642,458	\$ 124,590,602	\$ 129,024,434	\$ 131,906,060	

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TAX RATE

The major portion of revenue in the school budget comes from property taxes. Essentially, District residents pay an amount of property tax that is the difference between the total required to fund the budget and the amount available from other sources such as state aid.

How is the property tax calculated? A large part of the Scarsdale School District is in Scarsdale. A small part is in Mamaroneck – about 5% of the total District assessment. The assessors' offices in each town divide the assessments in that town by the county's equalization rate. This produces the tax rate for that area.

What is county tax equalization rate and how is it calculated? Similar properties in different communities are worth different amounts of money. Each year, the county assessor's office produces numbers that represent an "equalized" estimate of property value: what the worth of property in each town would be if it and all other Westchester properties were in the same community. To do this, the estimator's office divides the total assessed value of taxable real property in the city, town or village by an estimated total market value of the property as of a specific date.

Equalization rates differ in each town and equalization rates may change each year. Therefore, the tax rates in Scarsdale and Mamaroneck are not the same. As they increase or decrease from one year to the next, the share of the District's budget paid by each town can also increase or decrease.

When market values (full assessments) increase, equalization rates fall. For the 2011-12 budget year the Town of Mamaroneck's equalization rates have risen 12.6%, meaning there has been a decrease in Mamaroneck's full market value assessment. Scarsdale's equalization rates have risen 10.8%, meaning there has been a decrease in Scarsdale's full market value assessment as well. Because Scarsdale's full value decreased less than Mamaroneck's full value, Scarsdale's market value has increased compared to the total combined market value; therefore Scarsdale's share of the District's "tax pie" increases. Scarsdale's taxes are estimated to grow by 4.81% whereas Mamaroneck's taxes are estimated to grow by 3.19%.

In addition, Scarsdale properties had an overall decrease in assessments, which has added to the tax growth for all District residents. This results directly from decreases in aggregate property assessments in the community, usually through tax certiorari proceedings. The above change in equalization rates, coupled with lower assessments, has caused full value to fall from \$9.0 billion last year to \$7.6 billion in the coming year.

Finally, one other factor affects the amount of tax that residents pay. This is the School Tax Relief Program (STAR). Several years ago, the state introduced this plan to give rebates to taxpayers in order to offset the impact of school tax growth.

Prior to 2008/09, STAR had a cap, so that if the combined school taxes or equalization rates increased more than 5%, residents would not only have to absorb the amount of tax growth that resulted from the assessors' calculations; they would also have to make up the difference between the amount local taxes grew and the amount the rebates grew. Since 2008-09 this cap has been reduced and has now been eliminated, further increasing the amount of tax share our residents pay as the STAR rebate has shrunk over time. STAR helps taxpayers because they are paying less in absolute terms than they would have without it. However, it also accentuates the effect of tax increases when growth in STAR doesn't keep up with local budget growth. Because of changes in prior year equalization rates, the 2011-12 STAR will increase, helping ease taxes. In August 2010, NYS passed legislation eliminating STAR for all New Yorkers who earn more than \$500,000 and own and live in their one, two, or three-family home, condominium, cooperative apartment, manufactured home, or farm dwelling which is their primary residence. In Scarsdale, this would represent a significant number of homes.

If you are eligible for the STAR program in 2011-12, the estimated taxes on the "average assessed" house will grow (after accounting for STAR) 4.48% and 3.10% for BASIC STAR taxpayers in Scarsdale and Mamaroneck, respectively, and 4.15% and 3.04% for ENHANCED STAR taxpayers in the two communities, also respectively. **See Appendix C for detailed STAR calculations.**

TAX RATE CALCULATION

Tax Levy = \$ 123,677,125

TAX RATE FORMULA

A.	Assessed Valuation * County Equalization Rate	=	Full Valuation				
	Scarsdale 140,138,009 0.0184	=	7,616,196,141		Mamaroneck Strip 6,878,300 0.0179	=	384,262,570
B.	Tax Levy Total Full Valuation	=	Full Valuation Tax Rate				
	Scarsdale & Mamaroneck Strip 123,677,125 8,000,458,711	=	0.01545875				
C.	Full Valuation Tax Rate County Equalization Ratio X 1,000	=	Assessed Valuation Tax Rate / \$1,000				
	Scarsdale 0.01545875 x \$1,000 0.0184	=	840.1497 / \$1,000		Mamaroneck Strip 0.01545875 x \$1,000 0.0179	=	863.6176 / \$1,000
D.	Reconciliation of Taxes from Scarsdale and Mamaroneck Strip						
	Scarsdale Tax Levy Proportionate Full Valuation	=	Amount Provided from Scarsdale		Mamaroneck Strip Tax Levy Proportionate Full Valuation	=	Amount Provided from Mamaroneck Strip
	123,677,125 0.95197	=	117,736,904.37		123,677,125 0.04803	=	5,940,220.63
			CY	PY			
	Amount Provided from Scarsdale	=	117,736,904.37	112,698,329.47			
	Amount Provided from Mam. Strip	=	5,940,220.63	5,723,339.53			
			123,677,125.00	118,421,669.00			
			PY Rate	\$ Increase	Percent Increase		
	Scarsdale Increase (Decrease)		801.6188	38.53	4.807%		
	Mamaroneck strip Increase (Decrease)		836.9102	26.71	3.191%		

* The current assessed valuations are actuals as of April 1, 2011 and are likely to change prior to the final assessment date of 2012

COMPARISON OF TAX RATES PER \$1,000 OF ASSESSED VALUATION FOR THE TOWNS OF SCARSDALE AND MAMARONECK FOR THE YEARS 2000-01 THROUGH 2010-2011 AND PROPOSED TAX RATE FOR 2011-2012							
		SCARSDALE			MAMARONECK		
SCHOOL YEAR	AMOUNT / \$1,000 ASSESSED VALUE	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)		AMOUNT / \$1,000 ASSESSED VALUE	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
2000-2001	453.66				423.27		
		35.57	7.84%			36.55	8.64%
2001-2002	489.23				459.82		
		44.15	9.02%			36.39	7.91%
2002-2003	533.38				496.21		
		44.68	8.38%			67.24	13.55%
2003-2004	578.06				563.45		
		54.40	9.41%			45.27	8.03%
2004-2005	632.46				608.72		
		50.44	7.98%			48.65	7.99%
2005-2006	682.90				657.37		
		30.26	4.43%			5.10	0.78%
2006-2007	713.16				662.47		
		19.73	2.77%			(23.75)	(3.59%)
2007-2008	732.89				638.72		
		36.67	5.00%			88.08	13.79%
2008-2009	769.56				726.80		
		13.13	1.71%			65.55	9.02%
2009-2010	782.69				792.35		
		18.93	2.42%			44.56	5.62%
2010-2011	801.62				836.91		
2011-2012	840.15	38.53	4.81%		863.62	26.71	3.19%
Average Annual Increase Since 2000-2001			5.80%				6.81%
Average Annual Increase Since 2007-2008			3.34%				5.61%

EXPENDITURE SUMMARY

Budget is a more accurate indicator of District fiscal control than tax rate, since tax rate reflects factors that localities do not control, such as revenue and tax assessment changes.

The 2011-12 budget provides for added investment of 2.75% to support the educational program. Estimates of expenditures for each category in the *current* year facilitate understanding of the District's spending needs and patterns.

Requests for funding are first reviewed by principals and department heads. If approved at that level, a request is sent to the Superintendent. The final proposed budget reflects a thorough and careful review of each request put before the Superintendent. In recent years, as debt service accounted for an increasing portion of budget growth, and federal/state mandates consumed proportionately more resources, the District made significant efforts to "do more with less."

This year's budget reflects a recommitment to long-established core values, but also recognizes the reality of the current economic situation. Most departmental budgets, exclusive of salaries, have been reduced by 10% over 2010-11 levels, which reflected a 3% decrease over 2009-10.

This budget funds 1.0 FTE to begin Mandarin instruction in the High School in the upcoming year. Future staffing related to fully implementing this curriculum at the High School will be based on interest / enrollment in the program. In addition, the District has added 1.0 FTE for the World Language program at the High School and 0.2 FTE for interdisciplinary studies in the High School Art program.

The budget provides for the continuation of current class size practices. Recent important curriculum initiatives – programs addressing sustainability, global interdependence, critical thinking through the arts, differentiation of instruction, and a renewed focus on assessment, all integral to our mission of educating students for the 21st century – continue as we incorporate them into the fabric of the educational program. Total investment in these areas, however, is either flat or reduced.

The largest component of any district budget is staff salary and benefits (almost 80% of the District's educational investment.) This is typical of districts in the region. Next year, enrollment is virtually flat, which will lead to one fewer section at the elementary level. Two undesignated positions are requested in case of unanticipated growth. The District-wide coordinator of health instruction (0.5FTE) will be eliminated.

Market pressures continue to force growth in health insurance, but significant cost-sharing and the successful budget-to-actual experience of the last three years have provided sizeable annual surpluses in this budget line. While the same result is unlikely in 2011-12, a reserve fund is available to stabilize health insurance budget growth.

Most significantly, mandated contributions to the NY State Employees' and Teachers' Retirement Systems will increase significantly. The return on the systems' investment portfolios continues to mirror the experience of the investment markets, but with a lag. Funding levels are developed using a five-year average of investment returns; the District is billed annually for its contributions. For 2011-12, positive returns achieved from the early 2000's are being replaced in the calculation with the less favorable returns of the last few years. Increased contributions to retirement systems account for 61% of the net 2011-12 budget growth.

The District will continue to pay off voter-approved borrowings related to facility expansion and enhancement.

2010-11 Projected Actuals & 2011-12 Proposed Budget by Major Expense Section									
MAJOR EXPENSE SECTIONS			2009-10	2010-11	2010-11	2011-12	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	S Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
I	GENERAL SUPPORT (Pages 20-34)								
	Board of Education		48,633	62,050	49,348	50,011	(12,039)	(19.40%)	1.34%
	Central Administration		2,181,416	2,288,565	2,316,839	2,354,441	65,876	2.88%	1.62%
	Central Services - Plant Dept.		9,316,130	10,237,577	9,877,603	10,185,234	(52,343)	(0.51%)	3.11%
	Administrative Technology		611,784	624,100	620,851	613,828	(10,272)	(1.65%)	(1.13%)
	Special Items		960,216	984,630	981,268	991,140	6,510	0.66%	1.01%
	TOTAL GENERAL SUPPORT		13,118,179	14,196,922	13,845,909	14,194,654	(2,268)	(0.02%)	2.52%
II	INSTRUCTION (Pages 35-45)								
	Admin & Prog. Improv.		4,636,935	4,793,030	4,766,890	4,921,953	128,923	2.69%	3.25%
	Day School Program		51,625,885	52,799,046	52,239,352	54,049,235	1,250,189	2.37%	3.46%
	Special Education		9,347,972	10,751,697	9,580,317	10,434,322	(317,375)	(2.95%)	8.91%
	Instructional Support		1,168,227	1,145,204	1,145,537	1,119,593	(25,611)	(2.24%)	(2.26%)
	Pupil Personnel		6,040,316	6,268,003	6,150,007	6,224,352	(43,651)	(0.70%)	1.21%
	TOTAL INSTRUCTION		72,819,335	75,756,980	73,882,103	76,749,455	992,475	1.31%	3.88%
III	TOTAL PUPIL TRANS. (Pages 46-48)		3,418,458	3,603,776	3,529,138	3,623,690	19,914	0.55%	2.68%
IV	TOTAL COMMUNITY SVCS. (Pages 49-51)		317,930	328,109	348,000	346,912	18,803	5.73%	(0.31%)
V	UNDISTRIBUTED (Pages 52-56)								
	Employee Benefits		24,653,309	30,840,820	27,356,189	33,745,599	2,904,779	9.42%	23.36%
	Debt Service - Lease Purchases		2,085,889	1,945,994	1,931,501	1,933,103	(12,891)	(0.66%)	0.08%
	Debt Service - Bonds		8,049,305	8,071,337	7,768,412	7,806,490	(264,847)	(3.28%)	0.49%
	TOTAL UNDISTRIBUTED		34,788,503	40,858,151	37,056,102	43,485,192	2,627,041	6.43%	17.35%
VI	Transfer to CPF for Quaker Ridge Project		471,236	-	-	-	-	(100.00%)	(100.00%)
	Transfer to Other Funds		59,217	-	44,035	44,035	44,035	#DIV/0!	0.00%
	TOTAL EXPENDITURES		124,992,858	134,743,938	128,705,287	138,443,938	3,700,000	2.75%	7.57%

		COMPARISON OF EXPENDITURES				
		BY MAJOR BUDGET FUNCTIONS FOR THE YEARS 2005-2006 THROUGH 2009-2010				
		2005-2006	2006-2007	2007-2008	2008-2009	2009-2010
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
CODE	MAJOR FUNCTION	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES
I	GENERAL SUPPORT	\$ 11,872,738	\$ 13,140,974	\$ 13,944,857	\$ 13,955,250	\$ 13,118,179
II	INSTRUCTION	57,807,889	63,112,480	67,693,901	70,996,858	72,819,335
III	PUPIL TRANSPORTATION	2,840,624	3,190,832	3,272,064	3,541,951	3,418,458
IV	COMMUNITY SERVICES	280,414	282,561	337,337	336,546	317,930
V	UNDISTRIBUTED	30,775,498	31,570,269	32,020,819	32,709,864	34,788,503
VI	TRANSFER TO OTHER FUNDS	935,424	453,830	3,819,398	530,453	530,453
	SUBTOTAL	104,512,587	111,750,946	121,088,376	122,070,922	124,992,858
	ENCUMBRANCES AT YEAR END	3,755,430	4,075,573	2,324,692	2,590,253	2,751,173
	TOTAL	\$ 108,268,017	\$ 115,826,519	\$ 123,413,068	\$ 124,661,175	\$ 127,744,031

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			2009-10	2010-11	2010-11	2011-12	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	S Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
I	GENERAL SUPPORT								
	Board of Education		48,633	62,050	49,348	50,011	(12,039)	(19.40%)	1.34%
	Central Administration		2,181,416	2,288,565	2,316,839	2,354,441	65,876	2.88%	1.62%
	Plant Department		9,316,130	10,237,577	9,877,603	10,185,234	(52,343)	(0.51%)	3.11%
	Administrative Technology		611,784	624,100	620,851	613,828	(10,272)	(1.65%)	(1.13%)
	Special Items		960,216	984,630	981,268	991,140	6,510	0.66%	1.01%
	TOTAL GENERAL SUPPORT		13,118,179	14,196,922	13,845,909	14,194,654	(2,268)	(0.02%)	2.52%
	Encumbrances - Year End		2,064,716	-	-	-	-		
	GRAND TOTAL GENERAL SUPPORT		15,182,895	14,196,922	13,845,909	14,194,654	(2,268)	(0.02%)	2.52%

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I. GENERAL SUPPORT

Board of Education

This budget provides for Board of Education activities. Included are supplies, a stipend for the District Clerk and Board Secretary, voting machine rental and printing associated with the annual election, and board consultants and travel, when necessary. The budget has been reduced by almost 20%.

			2009-10	2010-11	2010-11	2011-12	Budget to		
			Actual	Adopted	Estimate	Proposed	Budget	% Increase	(Decrease)
BOARD OF EDUCATION			Expended	Budget	Expended	Budget	\$ Increase	Budget to	Budget to
							(Decrease)	Budget	Est. Exp.
Salaries			21,894	22,552	22,113	22,776	224	0.99%	3.00%
Equipment / Furniture			-	-	-	-	-	0.00%	0.00%
Supplies / Materials			5,352	13,349	4,636	4,636	(8,713)	(65.27%)	0.00%
Contractual and Other			21,387	26,149	22,599	22,599	(3,550)	(13.58%)	0.00%
BOCES Services			-	-	-	-	-	0.00%	0.00%
Total Board of Education			48,633	62,050	49,348	50,011	(12,039)	(19.40%)	1.34%

I. GENERAL SUPPORT (Continued)

Central Administration

This budget, totaling \$2,354,441, covers the District's Central Office. It is projected to increase by 2.88% in the coming year, due to changes in salaries for support staff which are offset by a reduction in other expenses. For 2010-11, a 3.0% salary increase was granted for the Superintendent and Assistant superintendents although no increase was budgeted. Non-salary expenses are reduced by 10% overall after a 3% reduction last year.

Chief School Administrator'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 who is also the 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, finance and purchasing officers, a clerical purchasing position, three bookkeeping positions, an accountant, a statutory internal claims auditor (2 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, telephones and mail distribution. The Assistant Superintendent also supervises the facilities management, food services, and student transportation functions.

Legal Services

This budget provides for outside legal services, including labor negotiations. It does not include legal services relating to the Special Education office.

Personnel Office

This budget provides for the District's recruitment, labor relations, personnel, and benefits management functions. Staff includes the Assistant Superintendent for Personnel and Administrative Services, an assistant, a manager of human resources, and a civil service coordinator. It also includes paid advertising for District positions, and security clearances for new hires.

Public Information

This budget includes the salary of the public information assistant, as well as production requirements associated with the District newsletter.

							Budget to		
		2009-10	2010-11	2010-11	2011-12		Budget	% Increase	(Decrease)
		Actual	Adopted	Estimate	Proposed		\$ Increase	Budget to	Budget to
		Expended	Budget	Expended	Budget		(Decrease)	Budget	Est. Exp.
CENTRAL ADMINISTRATION									
Chief School Administrator's Office									
	Salaries	468,584	477,515	489,218	504,089		26,574	5.57%	3.04%
	Equipment / Furniture	271	-	-	-		-	0.00%	0.00%
	Supplies / Materials	2,092	2,650	2,853	2,569		(81)	(3.06%)	(9.95%)
	Contractual and Other	13,315	13,539	14,007	12,647		(892)	(6.59%)	(9.71%)
	BOCES Services	-	-	-	-		-	0.00%	0.00%
	Total Chief School Admin. Office	484,262	493,704	506,078	519,305		25,601	5.19%	2.61%
Finance Office									
	Salaries	884,594	895,986	908,963	940,997		45,011	5.02%	3.52%
	Equipment / Furniture	3,096	500	500	500		-	0.00%	0.00%
	Supplies / Materials	22,928	24,580	24,580	23,370		(1,210)	(4.92%)	(4.92%)
	Contractual and Other	101,107	103,632	112,632	93,449		(10,183)	(9.83%)	(17.03%)
	BOCES Services	3,065	3,100	2,990	3,100		-	0.00%	3.68%
	Total Finance Office	1,014,790	1,027,798	1,049,665	1,061,416		33,618	3.27%	1.12%
Legal Services									
		72,679	75,124	75,124	75,124		-	0.00%	0.00%
Personnel Office									
	Salaries	436,298	450,906	457,651	471,275		20,369	4.52%	2.98%
	Equipment / Furniture	-	750	-	-		(750)	(100.00%)	#DIV/0!
	Supplies / Materials	9,083	8,750	12,296	11,066		2,316	26.47%	(10.00%)
	Contractual and Other	50,173	103,085	89,778	90,114		(12,971)	(12.58%)	0.37%
	BOCES Services	6,635	6,925	6,223	6,379		(546)	(7.88%)	2.51%
	Total Personnel Office	502,189	570,416	565,948	578,834		8,418	1.48%	2.28%
Public Information									
	Salaries	79,280	84,066	82,567	86,050		1,984	2.36%	4.22%
	Equipment / Furniture	-	-	-	-		-	#DIV/0!	#DIV/0!
	Supplies / Materials	222	765	765	765		-	0.00%	0.00%
	Contractual and Other	27,994	36,692	36,692	32,947		(3,745)	(10.21%)	(10.21%)
	BOCES Services	-	-	-	-		-	0.00%	0.00%
	Total Public Information Office	107,496	121,523	120,024	119,762		(1,761)	(1.45%)	(0.22%)
TOTAL CENTRAL ADMINISTRATION									
		2,181,416	2,288,565	2,316,839	2,354,441		65,876	2.88%	1.62%

I. GENERAL SUPPORT (Continued)

Facilities Department

The 2011-12 Facilities budget is divided into three parts. The first, Plant Operations, includes expenses relating to the daily operation of the buildings, as well as departmental supervision. The department also supervises capital construction projects and facilities' use by outside organizations. The Plant Maintenance budget funds the repair and upkeep of District buildings and grounds. The Plant Improvement budget, funding major maintenance and infrastructure improvements, is the third section.

Together the facilities' budgets total \$10,185,234, a decrease of \$52,343 or 0.51% compared to 2010-11, despite salary and utility increases.

- Two custodial positions have been eliminated. Non-salary and non-utility expenses have been reduced almost 10% over the prior year.
- \$55,902, or 1.3% over the prior year, represents negotiated salary adjustments for staff, offset by a decrease for the 2 eliminated positions.
- Utility costs will increase substantially due to market conditions, despite the impact of calendar changes and infrastructure improvements completed with the energy performance contract. Electricity prices, which were tied to a fixed-price contract until 2007, are now adjusted annually to market prices. Delivery rates for electricity have increased 40% this year and another large increase is anticipated in April. Oil/gas prices fluctuate with each delivery in accordance with the market. We continue to burn natural gas because it is priced lower than oil: a corollary benefit is that it burns more cleanly. Pricing and usage for 2011-12 is based on normal weather patterns; abnormal weather may cause increases or decreases in heating costs. Pricing is variable and unused funds will revert to the fund balance.
- Custodial supplies will increase in cost as we continue to use more expensive non-toxic cleaning and grounds supplies. Equipment replacement requests have been reduced significantly. Only essential replacement items are requested
- The budget continues to provide part-time contracted security personnel at Greenacres field on evenings and weekends.
- The contract building equipment line will fund maintenance and inspection of HVAC, elevator, playground, gym and other building equipment.
- Funding for general refurbishment in individual buildings has been decreased by 9.4%. Principals designate these funds to specific projects. Requests for building refurbishment regularly outstrip allocations. Increasingly, these funds are being used to replace carpeting in classrooms with hygienic and maintenance-friendly tile.
- Savings in overtime continue to be realized from custodial shift changes made several years ago at the elementary schools. With the loss of two positions next year, we will change a shift at the High School to provide more cleaning time, although this will impact daytime operations and certainly cause more overtime. School and community use of the buildings continues to stress custodial staffing levels.
- The request for Plant Improvement funding this year is \$1,015,000, a decrease of \$185,000 from 2010-11. This budget has declined by \$1.09M since 2008-09, when it was \$2,105,000, **a decrease of over 50%**. At the revised level, the budget represents an investment of less than 1% of total budget, substantially less than the 2% recommended by the National School Boards Association for major maintenance. All planned projects address basic infrastructure and operational needs.

			2009-10	2010-11	2010-11	2011-12	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
PLANT DEPARTMENT									
Plant Operation									
Salaries			3,235,499	3,478,647	3,470,683	3,509,179	30,532	0.88%	1.11%
Equipment / Furniture			62,070	34,060	34,060	31,860	(2,200)	(6.46%)	(6.46%)
Supplies / Materials			166,782	162,025	162,025	166,975	4,950	3.06%	3.06%
Utilities			1,825,700	2,422,728	2,293,728	2,691,504	268,776	11.09%	17.34%
Contractual and Other			90,624	104,000	104,000	95,250	(8,750)	(8.41%)	(8.41%)
BOCES Services			-	-	-	-	-	0.00%	0.00%
Total Plant Operation			5,380,675	6,201,460	6,064,496	6,494,768	293,308	4.73%	7.09%
Plant Maintenance									
Salaries			854,138	941,656	918,646	967,026	25,370	2.69%	5.27%
Equipment / Furniture			179,582	146,270	146,270	112,115	(34,155)	(23.35%)	(23.35%)
Supplies / Materials			252,421	245,510	245,510	243,460	(2,050)	(0.83%)	(0.83%)
Contractual and Other			1,269,178	1,227,290	1,027,290	1,103,365	(123,925)	(10.10%)	7.41%
Building Maintenance Projects			363,899	275,391	275,391	249,500	(25,891)	(9.40%)	(9.40%)
BOCES Services			-	-	-	-	-	0.00%	0.00%
Total Plant Maintenance			2,919,218	2,836,117	2,613,107	2,675,466	(160,651)	(5.66%)	2.39%
Plant Improvements			1,016,237	1,200,000	1,200,000	1,015,000	(185,000)	(15.42%)	(15.42%)
PLANT DEPARTMENT			9,316,130	10,237,577	9,877,603	10,185,234	(52,343)	(0.51%)	3.11%

A. Notes to Plant Operations Budget (1620)

1. Salaries and Overtime

These budget lines cover salaries for custodial services and facilities administration, including the director of plant services, an assistant director responsible for custodial and maintenance staff, a supervisor of special projects (a position transferred from the custodial union), one secretary and a part-time office aide to handle community use of buildings. Salary is contractually negotiated. The budget includes 46.0 custodial and cleaner positions, a reduction of two positions. We will change one shift at the High School to accommodate this reduction.

Custodial overtime, which has decreased in recent years, is budgeted to increase slightly next year to reflect salary growth, but the loss of two positions at the High School will certainly impact overtime requirements. Shift schedules and staffing levels are continually reviewed to accommodate the increased building use that is driving the overtime.

2. Supplies and Contractual Supplies

The budget for custodial supplies has increased slightly because of price increases, after a small reduction last year. This budget also includes items purchased for staff in accordance with the labor contract: work boots, uniforms, etc.

3. Utilities

Utilities are either purchased from single source suppliers or bid in the open market. Heating and electrical consumption are related to outside temperature and usage, and buildings are used increasingly at night for community activities. The energy market remains volatile. Burners may be switched daily between gas and oil, depending on price and temperature. The New York Power Authority, which provides electricity to the District, negotiated a contract with Westchester County government and its subdivisions beginning January 1, 2007 that permits electricity charges to fluctuate based on market factors. A 40% increase in electrical delivery charges was granted to Con Edison last April and another increase is expected shortly. A 39% increase – all price-driven – is projected for next year. Oil prices continue to fluctuate, but natural gas is much cheaper right now and prices appear stable for the foreseeable future. Water is purchased from the Village of Scarsdale.

Infrastructure improvements to reduce energy consumption are virtually complete. This work has reduced consumption and will pay for itself over time. In a period of rising energy costs, the work will mitigate cost increases driven by price volatility. Included are heating controls, motion-sensitive lighting devices in classrooms, new windows at Quaker Ridge and the High School science wing, and other items that will reduce consumption and carbon footprint in accordance with stated District goals. Cost associated with the lease-financing for these improvements appears in the Debt Service section of the budget.

4. Contractual and Other Services

These line items represent services purchased for the daily cleaning and operation of the facilities.

B. Notes to Plant Maintenance Budget (1621)

1. Salaries

These budget lines cover salaries for the District's grounds and maintenance services. Salaries are determined contractually. The District employs 6.0 grounds maintenance staff and 6.0 building maintenance personnel. The latter includes the department head who is a plumber, a plumber/boiler mechanic, a maintenance mechanic, an electrician, and two carpenters. Staffing is projected to remain level but is always under review. An examination of possible outsourcing indicates that it is still beneficial to retain each of these positions. One grounds position was eliminated several years ago. The District also employs seasonal workers to assist with maintenance of the District's 118 acres of grounds from April through November.

2. Equipment

These lines fund equipment for building maintenance. No vehicles will be purchased next year in order to meet the 10% overall budget reduction that was requested from departments.

3. Contractual Services – Maintenance

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

4. 504 Accommodations

This budget line funds building accommodations mandated by Section 504 disability determinations, an unfunded federal mandate. This is a relatively new cost category; requests for air conditioning/HEPA filtration have grown significantly. The Facilities Director works with the Special Education Director in determining reasonable and appropriate accommodations as required by law. This line is funded at \$10,000 for 2011-12 as new guidelines have been established for facilities modifications. The level of expense, however, is difficult to predict.

5. Building Maintenance Projects - Principals' Allocations

Each principal annually reviews the needs of his/her building and sets priorities for work requests, based on health and safety considerations, enrollment needs, program improvements and general building appearance. Requests are reviewed with the Director of Facilities. Final determination of approved projects occurs once budget appropriations are approved. Principals' requests for building refurbishment always outstrip available funds. These allocations were last increased four years ago. For 2011-12, a 9% reduction is budgeted, following a 3% reduction in 2010-11.

C. Plant Improvement Budget – Special Projects

The following is an update of the long-term facilities improvement plan. The projects described below require a significant appropriation and cannot be funded from a principal's building allocation. The list incorporates the most urgent projects identified by the District and its engineers. These include safety, security, program and maintenance issues. The budget request is \$1,015,000, which is less than 50% of the 2008-09 budget appropriation.

An update on previous year's projects:

- At Edgewood, the boiler room condensate station was replaced at a cost of \$46,089, less than the budget of \$55,000.
- The Fox Meadow boiler room drainage work was combined with the water main replacement. This project could not be completed during the summer of 2010 as originally planned due to an extensive delay in receiving approvals from NYS Facilities Planning. Parts of the project have been completed; we hoped to complete the rest over the December vacation break, but cold weather and snow have forced postponement until next summer. The combined cost of these projects is estimated at \$235,000.
- Replacement of the ventilation system for the Fox Meadow gymnasium is planned for next summer. NYS Facilities Planning is reviewing the project.
- \$395,000 was budgeted to renovate three student bathrooms at Heathcote that are antiquated and non-ADA compliant. This renovation will bring these facilities into compliance and make future repairs easier and less costly. Once again, because of delays at the NYS Facilities Planning Unit, we were not able to complete this work last summer. It is planned for summer 2011.
- The Middle School home and careers classroom was renovated but the project cost more than anticipated. Much of this work was done by District staff to save money. The project cost was \$112,134, compared to a budget of \$80,000. In addition, the fire inspector required last-minute installation of new exhaust systems for five cooking stations (cost \$35,000) in order to sign off on the Certificate of Occupancy.
- The High School kitchen floor tile was replaced, which required removal and re-installation of all kitchen equipment. It had been cited for many years for cracks and disrepair by the Westchester County Board of Health during its annual inspections. The final cost was \$29,863, less than the budget of \$75,000. District staff did the removal and re-installation of the equipment to save money.
- Roads, walkways and parking areas in the District were repaved. The project was completed on time and at \$471,450, less than the combined project budgets of \$530,000.
- Roof repairs are being completed in phases as recommended by the District's roofing engineers. The District's roofing consultant will prepare a list of recommendations for the 2010-11 appropriation of \$215,000 this spring, and work will be done this summer.

Projects included in the 2011-12 budget:

- We request funds (\$150,000 total) for exterior painting at Edgewood and Greenacres. New federal regulations issued in 2010 require that child-occupied facilities such as schools do a full lead abatement when painting the exteriors of affected buildings constructed before 1978.
- We request \$75,000 in additional funds to replace the non-functioning Fox Meadow gymnasium ventilation system and bring it up to current building code (see 2010-11 projects, third bullet).

- At the Middle School we request \$180,000 to remove the vinyl asbestos tile floor in the auditorium and several offices. This is the last major installation of VAT in the District. As we are always at risk of having to remove this on an emergency basis if there is flooding or other damage to the tile, we prefer a planned removal during the summer to an emergency closing of the school.
- Also at the Middle School we request funds to repair and/or replace unit ventilators installed during the 2002 renovations. These units have not functioned properly since they were installed, a situation that has led to serious overheating of the upper houses. We have attempted to repair the system and brought in an independent engineering firm. We have also withheld \$60,000 in funds from the original contract. We have now determined that it would be least costly to proceed with the repairs.
- At the High School the women's bathroom near the nurse's office had to be closed several times this year because of plumbing problems. Because of its location, this bathroom is critical. It is over 50 years old and we request \$90,000 to renovate.
- We request \$250,000 to continue with the annual roof repair work that has been funded in this budget each year since 2006-07. In previous years, this allowance funded repairs of flat roofs in various buildings, and repairs to flashings, small areas of masonry re-pointing and parapet repairs on all buildings.
- Inadequate space at the bus depot for maneuvering and storing buses has been a long-standing problem. Several potentially serious accidents have occurred recently. We request \$100,000 to address this safety and security issue. Pursuant to a new lease agreement with the Village of Scarsdale, the District will obtain critical additional parking space for buses at the depot. This project will also relocate and repair security fencing around the buses.

2011-12 Plant Improvement Budget Request		Project Cost	Total
Edgewood	Exterior painting	\$75,000	\$75,000
Fox Meadow	Gym ventilation (additional appropriation)	75,000	75,000
Greenacres	Exterior painting	75,000	75,000
Middle School	Remove asbestos floor tile in auditorium	150,000	150,000
	Remove asbestos floor tile in offices	30,000	
	Unit ventilator repair/replacement	170,000	200,000
High School	Renovate bathroom near nurse's office	90,000	90,000
District-wide	Roof repairs	250,000	
	Reconfigure bus parking and security fencing		
	at maintenance garage	100,000	350,000
			\$1,015,000

I. GENERAL SUPPORT (Continued)

Administrative Technology Budget

This budget line funds the District's administrative technology services. The work of the Administrative Technology team is instrumental in supporting District Goal #5 – “Develop and use data to support deep, rich learning.” The Budget includes salaries for the District Chief Information Officer, the Computer Center Manager, Database Manager, and Data Analyst.

The Administrative Technology team manages the student information system (Infinite Campus), including census information, District-wide attendance reporting, student scheduling, health records, report cards, and parent portal. The team is responsible for all state and federal reporting related to student data. The team also oversees the District-wide email system, Blackberry services, and software in support of the finance, food services, personnel, transportation and facilities departments. The team also provides desktop configuration and support, application support, and training for all administrators, administrative support staff, counselors, psychologists, nurses, and custodial staff.

The Administrative Technology team continues to implement new technology solutions and enhancements throughout the District. Recent implementations include the Infinite Campus Graduation Planner for the high school guidance department and Centris Sync, which is an electronic interface between the student information system and the special education process management software (IEP Direct). The interface helps to ensure compliance with state and federal student data reporting requirements. In recent months the team also implemented the State Data Validation system to allow the District to comply with the ever-growing state and federal student data reporting requirements without having to increase staffing.

Exclusive of contractual obligations, this budget has been reduced 10% after a 3% reduction last year.

			2009-10	2010-11	2010-11	2011-12	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
ADMINISTRATIVE TECHNOLOGY									
Administrative Technology									
Salaries			368,163	400,651	397,402	412,803	12,152	3.03%	3.88%
Equipment / Furniture			24,296	4,263	4,263	-	(4,263)	(100.00%)	(100.00%)
Supplies / Materials			37,134	38,159	38,159	26,984	(11,175)	(29.29%)	(29.29%)
Contractual and Other			161,056	152,184	152,184	141,790	(10,394)	(6.83%)	(6.83%)
BOCES Services			21,135	28,843	28,843	32,251	3,408	11.82%	11.82%
TOTAL ADMINISTRATIVE TECHNOLOGY			611,784	624,100	620,851	613,828	(10,272)	(1.65%)	(1.13%)

I. GENERAL SUPPORT (Continued)

Special Items

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

1. District Insurance

This line provides for the purchase of District-wide liability insurance from the New York Schools Insurance Reciprocal, a not-for-profit consortium owned by the component school districts. This line includes general property and liability policies, flood insurance, board liability, surety bonds, and an umbrella policy, as well as student accident insurance from a separate carrier. This budget increases \$3,133, or 0.65%. The bulk of these funds provide for general liability, automobile liability, and Board liability policies.

2. District Memberships

This line provides for District memberships in state, local and national school boards’ associations, and various curriculum related organizations. No new memberships are planned.

3. BOCES Administrative and Facilities Fees

This line represents a required assessment from the Southern Westchester BOCES for administrative costs, as well as rental fees for classroom space in lower Westchester. It will increase by \$2,718, less than 1% over 2010-11. **See Appendix D for a 10-year history of BOCES assessments.**

4. Tax Certiorari Appropriation

In past years, an allowance was included in each year’s budget for the payment of small certiorari settlements that come due during the year. The Certiorari Reserve balance as of 6/30/10 was \$1,392,679. The 2011-12 appropriation of \$50,000 is the same as 2010-11 and will fund current year settlements; amounts above \$50,000 will be funded from the reserve. Current and previous filings have been reviewed with the assessor, who has informed the District that the number of small assessment claims has increased dramatically this year. Several major certiorari claims are also expected to be settled before May 31, 2011.

Interest income earned on the reserve is added back to the reserve. If the \$50,000 budgeted in 2011-12 is not used, it will replace lost interest earnings in the reserve. **See Appendix E for a 10-year history of tax certiorari settlements.**

			2009-10	2010-11	2010-11	2011-12	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
SPECIAL ITEMS			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
District Insurance			456,070	479,660	475,639	482,793	3,133	0.65%	1.50%
Memberships			34,534	31,875	32,534	32,534	659	2.07%	0.00%
BOCES Administration Charge			417,602	423,095	423,095	425,813	2,718	0.64%	0.64%
Tax Certiorari Payments			52,010	50,000	50,000	50,000	-	100.00%	0.00%
TOTAL SPECIAL ITEMS			960,216	984,630	981,268	991,140	6,510	0.66%	1.01%

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			2009-10	2010-11	2010-11	2011-12	Budget to		
			Actual	Adopted	Estimate	Proposed	Budget	% Increase	(Decrease)
			Expended	Budget	Expended	Budget	\$ Increase (Decrease)	Budget to	Budget to
II	INSTRUCTION							Budget	Est. Exp.
	Admin & Prog. Improv.		4,636,935	4,793,030	4,766,890	4,921,953	128,923	2.69%	3.25%
	Day School Program		51,625,885	52,799,046	52,239,352	54,049,235	1,250,189	2.37%	3.46%
	Special Education		9,347,972	10,751,697	9,580,317	10,434,322	(317,375)	(2.95%)	8.91%
	Instructional Support		1,168,227	1,145,204	1,145,537	1,119,593	(25,611)	(2.24%)	(2.26%)
	Pupil Personnel		6,040,316	6,268,003	6,150,007	6,224,352	(43,651)	(0.70%)	1.21%
	TOTAL INSTRUCTION		72,819,335	75,756,980	73,882,103	76,749,455	992,475	1.31%	3.88%
	Encumbrances - Year End		642,626	-	-	-	-		
	GRAND TOTAL INSTRUCTION		73,461,961	75,756,980	73,882,103	76,749,455	992,475	1.31%	3.88%

II. INSTRUCTION

Administration and Program Improvement

Administration and Supervision

The Assistant Superintendent for Instruction is responsible for coordination of the K-12 curriculum, strategic plan implementation, staff development, and supervision of coordinators and specialists. This part of the budget funds the Curriculum Office, including the salaries for all principals and assistant principals as scheduled by contract, and the operating expenses of principals' offices in the seven schools. The budget also includes the salary of the Director of Arts and Aesthetic Education.

Program Improvement

The Program Improvement budget for 2011-12 is \$300,600. This budget funds projects for the implementation of the strategic plan. Last year, approximately 120 curriculum projects related to all six of the District's goals were funded by the program improvement account.

At the elementary level, program improvement funds support District initiatives in balanced literacy, mathematics, inquiry research, science, special education inclusion, and technology integration. At the secondary level, these funds are distributed to each of the subject areas for curriculum development.

Professional Development

- **Professional Development Grants**

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

- **Enhancing Instruction in Academic Subject Areas**

The budget includes \$67,900 for the professional development of elementary grades teachers. This allocation will be added to the funds annually provided through a New York State grant to provide at least \$127,900 next year for professional developers/consultants who are working with classroom teachers on strategies for implementing the District's balanced literacy, science, social studies, inquiry research, and mathematics programs. This level of investment is expected to continue for at least one more year as we deepen and strengthen our elementary program in these areas.

Scarsdale Teachers Institute

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

Assessment

One of the District's strategic goals is to use data to improve instruction. This budget continues to include \$23,500 to bring in committees of college professors who work with teachers to develop, validate and assess High School curricular offerings. This budget also continues to include funds (\$51,850 in 2011-12) to develop the District's program to assess progress on strategic initiatives.

Sustainability Initiative

The budget for the District's Sustainability Initiative has been reduced to \$69,000. The budget includes funding for sustainability projects in each of the schools and the school gardens program that includes in-class instruction and outside organic garden work. The coordinator stipend has been eliminated.

Arts and Aesthetic Education Initiative

The investment in arts and aesthetic education addresses the District's strategic goals. Included in this budget are funds for: (1) Lincoln Center programs for all seven schools; (2) relationships with external art institutions; (3) visiting artists and associated programs. This program has been modified along with a 12% budget reduction.

Interdependence Institute

The budget for the Interdependence Institute is \$26,936. It funds curriculum projects related to the District's interdependence goal and the District's relationship with the East-West Center in Honolulu, PIER at Yale, and various other collaborations.

							Budget to		
INSTRUCTION		2009-10	2010-11	2010-11	2011-12	Budget	% Increase (Decrease)		
		Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to	
ADMIN. AND PROGRAM IMPROV.		Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.	
Asst. Sup't. for Instruction's Office									
Salaries		309,186	311,825	317,825	327,507	15,682	5.03%	3.05%	
Equipment / Furniture		-	-	-	-	-	0.00%	0.00%	
Supplies / Materials		633	9,247	9,247	9,247	-	0.00%	0.00%	
Contractual and Other		12,725	15,100	15,100	15,100	-	0.00%	0.00%	
BOCES Services		-	-	-	-	-	0.00%	0.00%	
Total Assist. Sup't for Instruc. Office		322,544	336,172	342,172	351,854	15,682	4.66%	2.83%	
Supervision									
Salaries									
Salaries - Edgewood		250,486	258,772	255,265	263,139	4,367	1.69%	3.08%	
Salaries - Fox Meadow		288,510	296,886	291,123	302,220	5,334	1.80%	3.81%	
Salaries - Greenacres		243,197	251,925	252,875	260,685	8,760	3.48%	3.09%	
Salaries - Heathcote		234,636	247,421	248,069	260,464	13,043	5.27%	5.00%	
Salaries - Quaker Ridge		294,815	294,258	303,517	316,369	22,111	7.51%	4.23%	
Sub-Total Salaries Elem. Schools		1,311,644	1,349,262	1,350,849	1,402,877	53,615	3.97%	3.85%	
Salaries - Middle School		690,783	711,644	681,976	714,365	2,721	0.38%	4.75%	
Salaries - High School		1,099,728	1,157,116	1,150,537	1,205,303	48,187	4.16%	4.76%	
Salaries - Districtwide		84,000	84,000	86,520	89,116	5,116	6.09%	3.00%	
Total Salaries		3,186,155	3,302,022	3,269,882	3,411,661	109,639	3.32%	4.34%	
Equipment / Furniture		12,509	10,476	10,476	10,600	124	1.18%	1.18%	
Supplies / Materials		47,932	73,205	73,205	62,322	(10,883)	(14.87%)	(14.87%)	
Contractual and Other		69,060	68,192	68,192	65,509	(2,683)	(3.93%)	(3.93%)	
BOCES Services		-	-	-	-	-	0.00%	0.00%	
Total Supervision - Principals' Offices		3,315,656	3,453,895	3,421,755	3,550,092	96,197	2.79%	3.75%	
Program Improvement		245,639	272,000	272,000	300,600	28,600	10.51%	10.51%	
Arts & Education Initiative		102,988	107,370	107,370	94,633	(12,737)	(11.86%)	(11.86%)	
Interdependence Institute		25,983	31,040	31,040	26,936	(4,104)	(13.22%)	(13.22%)	
Teachers' Institute		246,750	256,771	256,771	265,000	8,229	3.20%	3.20%	
Professional Development		145,929	183,182	183,182	188,238	5,056	2.76%	2.76%	
Sustainability Initiative		170,670	75,000	75,000	69,000	(6,000)	(8.00%)	(8.00%)	
Assessment		60,776	77,600	77,600	75,600	(2,000)	(2.58%)	(2.58%)	
TOTAL ADMIN. & IMPROVEMENT		4,636,935	4,793,030	4,766,890	4,921,953	128,923	2.69%	3.25%	

II. INSTRUCTION (Continued)

Teaching – Day School Program

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

In New York State, teacher salaries must be established through collective bargaining under the Taylor Law. The salary line is scheduled to increase by 2.73% overall compared to last year's budget. This growth reflects the combined effects of the re-negotiated contract settlement, added teacher experience and education where applicable, and the addition of 2.7 FTE teaching positions. We have assumed "turnover" savings of \$150,000 associated with teacher retirements / resignations. This budget also incorporates the salary contribution negotiated last spring with the Scarsdale Teachers Association which totals \$648,000 for the upcoming year, including salary related benefits. The total two year impact of this settlement is approximately \$2,000,000.

The structure of Scarsdale's salary plan is typical for districts in Westchester County, and the annual percentage increase has been below average for the county.

The District has made a long-term effort to recruit and hold highly educated and effective teachers by providing salaries that have historically been among the most favorable in the metropolitan area. This plan has enabled Scarsdale to recruit 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.

Non-salary instructional costs are allocated to each building on a per-pupil basis. Principals then assign these funds to specific departments based on need. Funds for non-salary instructional costs were reduced by 5% at all schools for 2009-10; the per-pupil allocation for 2010-11 had been reduced an additional 3%; and the 2011-12 per-pupil allocation was cut by another 10%.

In addition, the District negotiates Extracurricular Activity stipends within the teachers' contract. **Please see Appendix G, pp. 1 & 2 for a detailed listing.**

			2009-10	2010-11	2010-11	2011-12	Budget to	% Increase (Decrease)	
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
INSTRUCTION (Continued)			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
Day School Program									
Salaries									
Salaries - Edgewood			4,159,769	4,117,283	4,029,720	4,171,315	54,032	1.31%	3.51%
Salaries - Fox Meadow			4,313,293	4,690,172	4,461,244	4,603,425	(86,747)	(1.85%)	3.19%
Salaries - Greenacres			3,870,690	3,985,054	4,181,174	4,231,284	246,230	6.18%	1.20%
Salaries - Heathcote			3,585,191	3,652,905	3,812,132	4,166,086	513,181	14.05%	9.28%
Salaries - Quaker Ridge			4,403,581	4,589,777	4,559,100	4,642,548	52,771	1.15%	1.83%
Sub-Total Salaries Elem. Schools			20,332,524	21,035,191	21,043,370	21,814,658	779,467	3.71%	3.67%
Salaries - Middle School			11,305,432	11,779,763	11,753,967	12,225,257	445,494	3.78%	4.01%
Salaries - High School			16,188,621	16,960,556	15,720,257	16,410,633	(549,923)	(3.24%)	4.39%
Salaries - Districtwide			2,022,975	1,272,929	1,974,446	1,993,162	720,233	56.58%	0.95%
Total Salaries			49,849,552	51,048,439	50,492,040	52,443,710	1,395,271	2.73%	3.87%
Equipment / Furniture			180,763	164,793	164,793	160,305	(4,488)	(2.72%)	(2.72%)
Supplies / Materials			1,160,612	1,139,219	1,139,219	1,040,351	(98,868)	(8.68%)	(8.68%)
Contractual and Other			391,498	405,095	401,800	362,124	(42,971)	(10.61%)	(9.87%)
BOCES Services			43,460	41,500	41,500	42,745	1,245	3.00%	3.00%
Total Day School Program			51,625,885	52,799,046	52,239,352	54,049,235	1,250,189	2.37%	3.46%

II. INSTRUCTION (Continued)

Special Education Budget

This section of the budget funds instruction for pupils with special education needs. State and federal laws regulate much of the special education program for all eligible children who are 3 to 21 years of age. In December 2004, Congress reauthorized the federal law and, over the last few years, New York has responded accordingly. Changes to the federal and state regulations serve to reinforce the District's responsibility to provide programs and services which will enable students with disabilities to benefit from instruction.

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. A High School life skills program was introduced to offset the need to place students outside of the District, creating significant financial savings. With the use of federal stimulus funds, we have been able to provide some of these students with supervised work experiences in and around Scarsdale. We will, of course, continue to contract for services from neighboring districts, BOCES, and private day and residential facilities where these are appropriate for the child. We estimate a general tuition increase of approximately 5%. In an effort to offset special education costs and maintain the viability of our in-district programs, we have opened enrollment in specialized programs to a limited number of out-of-district students on a tuition basis. Applications are carefully screened to ensure that accepted students fit the current student profile.

In addition to providing students with academic instruction, the District addresses 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, we are required to provide instruction to students who are hospital-bound or restricted to their homes because of medical, physical or emotional conditions.

Staffing for the special education program largely reflects two fluctuating variables: the number of identified students, and teacher/ pupil ratios established by the state. For instance, state regulations set the maximum group size in the Learning Resource Centers to five students at any one time. Students are identified throughout the year and required services must be provided immediately. Based on projected elementary school enrollments and existing school usage patterns, a staffing increase in special education is not anticipated. There has not been an increase in professional staff for the last few years.

The level and types of special education services are determined by the Committee on Special Education, which by law cannot consider costs as a factor in determining students' educational plans.

Next year's budget includes a reduction to the secretarial staff of 0.75FTE and we have reduced the aides budget by \$121,000.

			2009-10	2010-11	2010-11	2011-12	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	S Increase	Budget to	Budget to
INSTRUCTION (Continued)			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
Special Education									
Salaries - All Schools			6,205,449	6,943,604	6,579,320	6,726,241	(217,363)	(3.13%)	2.23%
Other Costs			8,636	23,110	23,110	20,799	(2,311)	(10.00%)	(10.00%)
BOCES Services			1,712,367	2,435,861	1,443,371	1,953,235	(482,626)	(19.81%)	35.32%
Contractual School Services			1,421,520	1,349,122	1,534,516	1,734,047	384,925	28.53%	13.00%
Total Special Education			9,347,972	10,751,697	9,580,317	10,434,322	(317,375)	(2.95%)	8.91%

II. INSTRUCTION (Continued)

Instructional Support

Audio-Visual Services

The department of audio-visual, television, and technical services supports the use of multimedia materials and computer equipment. The department also helps to prepare teaching materials, repairs audio-visual equipment and computers, delivers and configures equipment, and provides technical services to the schools' instructional technology, library, and Internet-related programs. The department is responsible for maintaining the District's network infrastructure, servers, and Internet services. The staff also administers virus prevention software, intrusion detection services, and provides other support related to computer and network security.

The Audio-Visual Services department is responsible for specifying, purchasing, and installing District AV and computer hardware, as well as maintaining District AV and computer inventory. It is also responsible for sound and stage lighting systems, District-wide, as well as the installation and maintenance of mounted classroom data projectors and SMART Boards.

In addition, the department hosts and provides programming for the District's public access cable channel 77, and Verizon FIOS channel 27. Programs include episodes of *Video Insight*, televised Board meetings, and other school-related programming. A schedule of current programming can be found on the District Web site.

Exclusive of contractual obligations, this budget has been reduced 10%.

Instructional Computers

This section of the budget supports District Goal #6, "Use Technology to Enhance Learning." The budget includes salaries for the Director of Technology, Network Administrator and hardware technicians. It also provides \$115,000 for software, of which approximately \$75,000 is "reimbursed" by state software aid. This budget also supports the District Web-based content management system and District Web site that are facilitating the distribution of online documents and decreasing paper use.

Lease-purchase for the long-range technology plan is funded through debt service, but is discussed here. Hardware and software support the District technology plan and the Board's Strategic Plan. Funds for the next phase of the plan remain at \$920,000 for next year, the same allocation as in the past several years. The largest portion of this budget will replace computers in classrooms and labs, as well as purchase associated peripherals such as printers and data projectors. It also funds the replacement of portions of the network infrastructure. The budget also provides for District Internet access and government-mandated Internet filtering services.

Exclusive of contractual obligations, this budget has been reduced 10%.

			2009-10	2010-11	2010-11	2011-12	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
INSTRUCTIONAL SUPPORT									
Audio-Visual Services									
Salaries			317,397	332,760	333,179	336,247	3,487	1.05%	0.92%
Equipment / Furniture			30,929	12,695	12,695	8,199	(4,496)	(35.42%)	(35.42%)
Supplies / Materials			20,107	20,466	20,466	20,000	(466)	(2.28%)	(2.28%)
Contractual and Other			53,649	44,838	44,838	42,000	(2,838)	(6.33%)	(6.33%)
BOCES Services			-	-	-	-	-	#DIV/0!	0.00%
Total Audio Visual Services			422,082	410,759	411,178	406,446	(4,313)	(1.05%)	(1.15%)
Instructional Computers									
Salaries			363,502	376,248	376,162	390,457	14,209	3.78%	3.80%
Consulting Fees			-	-	-	-	-	0.00%	0.00%
Instructional Computer Software			120,013	115,000	115,000	115,000	-	0.00%	0.00%
Other Expenses			246,630	227,912	227,912	202,690	(25,222)	(11.07%)	(11.07%)
BOCES Services			16,000	15,285	15,285	5,000	(10,285)	(67.29%)	(67.29%)
Total Instructional Computers			746,145	734,445	734,359	713,147	(21,298)	(2.90%)	(2.89%)
TOTAL INSTRUCTIONAL SUPPORT			1,168,227	1,145,204	1,145,537	1,119,593	(25,611)	(2.24%)	(2.26%)

II. INSTRUCTION (Continued)

Pupil Personnel Services

Guidance

This budget provides for the salaries, equipment, supplies, and other items necessary to provide guidance services at the Middle School and High School. Staffing is flat. Exclusive of contractual obligations, these budgets have been reduced 10%.

Contractual services included in this budget include the fee for social workers at the Middle and High Schools provided by the Scarsdale Family Counseling Service (SFCC). The cost of the program for 2010/11 is \$227,244. The 2011/12 budget for SFCC is \$205,244, a 10% cut.

Psychological Services

This budget provides for the salaries, equipment, supplies and other items necessary to provide psychological services to all seven schools. Staffing is flat. Exclusive of contractual obligations, these budgets have been reduced 10%.

Health Services

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

Interscholastic Athletics

This budget provides for the salaries, equipment, supplies, transportation and officiating fees for the interscholastic athletics program. The budget shows reductions in all categories except salaries. The interscholastic competition schedule has been reduced throughout the region. **See Appendix G – pp. 3-5 for detailed coaching summary.**

Exclusive of contractual obligations, these budgets have been reduced 10%.

							Budget to		
		2009-10	2010-11	2010-11	2011-12		Budget	% Increase	(Decrease)
		Actual	Adopted	Estimate	Proposed	\$ Increase		Budget to	Budget to
		Expended	Budget	Expended	Budget	(Decrease)		Budget	Est. Exp.
PUPIL PERSONNEL SERVICES									
Guidance									
	Salaries	2,254,985	2,344,012	2,270,456	2,353,889	9,877		0.42%	3.67%
	Equipment / Furniture	-	100	100	-	(100)	(100.00%)	(100.00%)	
	Supplies / Materials	3,500	4,764	4,764	3,349	(1,415)	(29.70%)	(29.70%)	
	Contractual and Other	256,621	249,028	244,697	221,530	(27,498)	(11.04%)	(9.47%)	
	BOCES Services	-	-	-	-	-	0.00%	0.00%	
	Total Guidance	2,515,106	2,597,904	2,520,017	2,578,768	(19,136)	(0.74%)	2.33%	
Psychological Services									
	Salaries	1,321,682	1,385,496	1,353,056	1,395,832	10,336	0.75%	3.16%	
	Equipment / Furniture	39	1,000	1,000	600	(400)	(40.00%)	(40.00%)	
	Supplies / Materials	10,407	8,667	8,667	8,241	(426)	(4.92%)	(4.92%)	
	Contractual and Other	627	1,086	1,086	837	(249)	(22.93%)	(22.93%)	
	BOCES Services	-	-	-	-	-	0.00%	0.00%	
	Total Psychological Services	1,332,755	1,396,249	1,363,809	1,405,510	9,261	0.66%	3.06%	
Health Services									
	Salaries	894,518	943,121	943,324	895,334	(47,787)	(5.07%)	(5.09%)	
	Equipment / Furniture	-	970	970	970	-	0.00%	0.00%	
	Supplies / Materials	24,379	21,173	21,173	20,173	(1,000)	(4.72%)	(4.72%)	
	Contractual and Other	192,330	214,960	214,960	221,176	6,216	2.89%	2.89%	
	BOCES Services	-	-	-	-	-	0.00%	0.00%	
	Total Health Services	1,111,227	1,180,224	1,180,427	1,137,653	(42,571)	(3.61%)	(3.62%)	
Interscholastic Athletics									
	Salaries	790,979	801,425	800,425	834,130	32,705	4.08%	4.21%	
	Equipment / Furniture	16,710	16,878	16,878	14,193	(2,685)	(15.91%)	(15.91%)	
	Supplies / Materials	46,440	34,891	34,891	28,409	(6,482)	(18.58%)	(18.58%)	
	Contractual and Other	136,931	151,463	151,463	140,307	(11,156)	(7.37%)	(7.37%)	
	BOCES Services	90,168	88,969	82,097	85,382	(3,587)	(4.03%)	4.00%	
	Total Interscholastic Athletics	1,081,228	1,093,626	1,085,754	1,102,421	8,795	0.80%	1.54%	
TOTAL PUPIL PERSONNEL SVCS.									
		6,040,316	6,268,003	6,150,007	6,224,352	(43,651)	(0.70%)	1.21%	

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			2009-10	2010-11	2010-11	2011-12	Budget to		
			Actual	Adopted	Estimate	Proposed	Budget	% Increase	(Decrease)
			Expended	Budget	Expended	Budget	\$ Increase	Budget to	Budget to
							(Decrease)	Budget	Est. Exp.
III	TOTAL PUPIL TRANSPORTATION		3,418,458	3,603,776	3,529,138	3,623,690	19,914	0.55%	2.68%
	Encumbrances - Year End		482	-	-	-	-		
	GRAND TOTAL PUPIL TRANS.		3,418,940	3,603,776	3,529,138	3,623,690	19,914	0.55%	2.68%

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 District fleet will travel over 600,000 miles during the next school year.

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

- All Scarsdale students residing 1.5 miles or more from the District school they attend are eligible for transportation. The District provides transportation for 1,915 students for education programs in the District, or about 40% of District students. This percentage remains relatively 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. We transport 367 students to 55 private, parochial and special education facilities both in and out of Scarsdale. Special education students now require nine bus monitors to provide supervision. The department works with the Special Education Director to determine this staffing.
- The District transports students to athletic and other extracurricular events and on school-related field trips where possible.

The District transports a small number of students from other districts to schools attended by Scarsdale residents. Fees are collected for these arrangements, estimated this year at about \$16,000. The District continues to seek these arrangements where they are consistent with the needs of Scarsdale students, although each district's needs may change from year to year. This budget assumes continuation of these fees.

The number of students transported has increased since last year, but the number of destinations has decreased by five. The need for drivers after school for sports and activities has continued to grow. The District tries to address this need economically by hiring part-time drivers for the after-school period.

The drivers' contract was settled last year with no increase in salary schedule. However, fuel costs have increased recently. This budget assumes a cost per gallon of \$3.25; as of December 31, 2010, the price was \$2.83 for diesel fuel, compared to a budgeted cost of \$2.68.

A long-range vehicle replacement program is supported by a rigorous evaluation process. Unable to keep up with planned replacement of large buses, however, the District negotiated a lease-purchase of eight large buses in 2005 to replace those bought from 1988 to 1990. That lease has concluded. We request funds in 2011-12 to purchase three vehicles which will be used for special education transportation. This is less than an optimal replacement plan and does not include any buses. No large buses were purchased in 2007-08 and one each purchased in 2008-09, 2009-10 and 2010-11. If we continue to be unable to replace buses as scheduled, we will need to enter into a new lease-finance arrangement in coming years. The equipment line also includes an allowance for replacing radio equipment. **See Appendix H for detailed vehicle information.**

Contracted Services is the second largest component of this budget. This portion includes maintenance/repair of the District's fleet, and transportation not provided by District vehicles. Maintenance costs continue to rise, but timely maintenance and repair of vehicles 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. We are in the process of negotiating a new contract with the Village, effective July 1, 2011. 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.

			2009-10	2010-11	2010-11	2011-12	Budget to		
			Actual	Adopted	Estimate	Proposed	Budget	% Increase	(Decrease)
			Expended	Budget	Expended	Budget	\$ Increase	Budget to	Budget to
							(Decrease)	Budget	Est. Exp.
DISTRICT OPERATED VEHICLES									
Salaries			2,213,195	2,257,152	2,238,792	2,295,200	38,048	1.69%	2.52%
Equipment / Furniture			170,171	161,000	144,253	91,500	(69,500)	(43.17%)	(36.57%)
Supplies / Materials			173,903	243,477	238,800	276,850	33,373	13.71%	15.93%
Contractual and Other			48,810	43,850	22,600	43,000	(850)	(1.94%)	90.27%
BOCES Services			-	-	-	-	-	#DIV/0!	#DIV/0!
Total District Operated Vehicles			2,606,079	2,705,479	2,644,445	2,706,550	1,071	0.04%	2.35%
CONTRACTUAL SERVICES									
Garage Equipment			-	-	-	-	-	100.00%	100.00%
Vehicle Maint. & Repair			697,440	773,300	760,000	790,550	17,250	2.23%	4.02%
Lease - Maintenance Facility			85,000	85,000	85,000	85,000	-	0.00%	0.00%
Contractual and Other			24,020	26,243	26,243	27,140	897	3.42%	3.42%
Athletics & Extracurricular			5,919	11,000	9,000	10,000	(1,000)	(9.09%)	11.11%
BOCES Services			-	2,754	4,450	4,450	1,696	61.58%	0.00%
Total Contractual Services			812,379	898,297	884,693	917,140	18,843	2.10%	3.67%
TOTAL TRANSPORTATION			3,418,458	3,603,776	3,529,138	3,623,690	19,914	0.55%	2.68%

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			2009-10	2010-11	2010-11	2011-12	Budget to		
			Actual	Adopted	Estimate	Proposed	Budget	% Increase	(Decrease)
			Expended	Budget	Expended	Budget	\$ Increase	Budget to	Budget to
							(Decrease)	Budget	Est. Exp.
IV	TOTAL COMMUNITY SVCS.		317,930	328,109	348,000	346,912	18,803	5.73%	(0.31%)
	Encumbrances - Year End		-	-	-	-	-		
	GRAND TOTAL COMMUNITY SVCS.		317,930	328,109	348,000	346,912	18,803	5.73%	(0.31%)

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.

Funding for the Scarsdale Teen Center is also included here; the proposed budget recommends decreasing the current funding for the Teen Center by \$10,000. As a result, the total Community Services budget will increase by 5.73%.

Recreation Department

This is custodial overtime related to use of school buildings by the Village's Recreation Department. The school 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 for this overtime. Other than contractually determined salary adjustments, the category is projected to remain flat as the result of revised custodial staffing patterns at the elementary schools.

Teen Center

This budget includes funding for the Scarsdale Teen Center at \$10,000 below the 2010/11 level actual funding level. Responsibility for the Teen Center has been shared jointly by the Village and the School District.

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 Assistant Superintendent for Personnel and Administrative Services, as well as for the District's demographic services.

			2009-10	2010-11	2010-11	2011-12	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
CIVIC ACTIVITIES									
Recreation Department			27,599	35,435	35,435	36,640	1,205	3.40%	3.40%
Community Groups			44,953	41,422	41,422	42,830	1,408	3.40%	3.40%
School Functions			115,874	129,916	129,916	134,333	4,417	3.40%	3.40%
Teen Center			67,500	55,000	75,000	65,000	10,000	18.18%	(13.33%)
	Total Civic Activities		255,926	261,773	281,773	278,803	17,030	6.51%	(1.05%)
CENSUS			62,004	66,336	66,227	68,109	1,773	2.67%	2.84%
TOTAL COMMUNITY SVC.			317,930	328,109	348,000	346,912	18,803	5.73%	(0.31%)

Please proceed to the next page

			2009-10	2010-11	2010-11	2011-12	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	S Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
V	UNDISTRIBUTED								
	Employee Benefits		24,653,309	30,840,820	27,356,189	33,745,599	2,904,779	9.42%	23.36%
	Debt Service - Lease Purchases		2,085,889	1,945,994	1,931,501	1,933,103	(12,891)	(0.66%)	0.08%
	Debt Service - Bonds		8,049,305	8,071,337	7,768,412	7,806,490	(264,847)	(3.28%)	0.49%
	TOTAL UNDISTRIBUTED		34,788,503	40,858,151	37,056,102	43,485,192	2,627,041	6.43%	17.35%
	Encumbrances - Year End		43,349	-	-	-	-		
	GRAND TOTAL UNDISTRIBUTED		34,831,852	40,858,151	37,056,102	43,485,192	2,627,041	6.43%	17.35%

V. UNDISTRIBUTED COSTS

Employee Benefits

Teachers Retirement System/Employees' Retirement System Assessments

These are mandatory contributions to the two NYS Retirement Systems. Assessments for the 2011-12 budget will rise significantly as a result of diminished investment returns for the state-managed systems. For the Employee Retirement System, the required contribution for 2010-11 was 11.5% of salary; for 2011-12, that rate will increase to 15.8%, or growth of 37%. The Teachers Retirement System (TRS) contribution for 2010-11 was 8.62% of salary; for 2011-12, that rate will increase to 11.11%, a 29% increase.

Social Security/Medicare

This represents the District's share of the FICA tax. The last two years have been unprecedented in that the relevant wage base maximum of \$106,300 did not increase in 2010 or 2011. This resulted in a surplus in the current year and a reduction in the 2011/12 budget.

Health Insurance

Regional health insurance costs will again increase, consistent with the metropolitan market. The proposed budget for the District's self-insured plan reflects a 5.1% increase to \$13,238,000 (budget-to-budget). Employee cost-sharing has created direct program savings and actual claims experience for 2010-11 is expected to be on budget in the current year. The District also purchases 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 2011-12 contribution amount is \$1,722 per employee.

Life Insurance

The District pays for term life insurance for nearly all District employees. The cost reflects an inflationary and census adjustment.

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 Scarsdale coverage. These costs are not projected to increase next year.

Workers' Compensation

This mandated coverage is estimated to increase by 0.01% due to the District's recent experience in our workers' compensation consortium.

Other Benefits

This line item includes the contractually negotiated reimbursement to District retirees for Medicare premiums. It will grow based on retiree census and mandatory government adjustments which have been estimated. This item also includes the Employee Assistance Program, disability insurance, and 403(b) administrator's fees.

							Budget to		
UNDISTRIBUTED EXPENSES		2009-10	2010-11	2010-11	2011-12		Budget	% Increase (Decrease)	
		Actual	Adopted	Estimate	Proposed		\$ Increase	Budget to	Budget to
		Expended	Budget	Expended	Budget		(Decrease)	Budget	Est. Exp.
EMPLOYEE BENEFITS									
Teachers' Retirement		3,786,852	7,461,391	5,251,074	9,130,531		1,669,140	22.37%	73.88%
Employees' Retirement		1,000,321	2,643,411	1,748,226	3,285,490		642,079	24.29%	87.93%
Social Security / Medicare		5,144,222	5,605,540	5,275,904	5,544,635		(60,905)	(1.09%)	5.09%
Health Insurance		12,337,297	12,595,000	12,595,000	13,238,000		643,000	5.11%	5.11%
Dental Insurance		1,007,964	1,015,452	1,028,924	1,046,976		31,524	3.10%	1.75%
Life Insurance		324,612	337,600	327,686	347,600		10,000	2.96%	6.08%
Unemployment Insurance		68,543	64,000	64,000	64,000		-	0.00%	0.00%
Workers' Compensation		407,277	441,231	441,231	441,289		58	0.01%	0.01%
Other Benefits		576,221	677,195	624,144	647,078		(30,117)	(4.45%)	3.67%
TOTAL EMPLOYEE BENEFITS		24,653,309	30,840,820	27,356,189	33,745,599		2,904,779	9.42%	23.36%

V. UNDISTRIBUTED COSTS (Continued)

Debt Service

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

In September 2008, the District refinanced the outstanding balances of the January 2000 and December 2000 debt, saving \$544,008 over a seven year period or an average of \$77,715 per year. In October 2010, the District refinanced the outstanding balances of the June 2002 debt, saving \$2.7M over a nine year period or an average of \$300K per year. The remaining debt (2004, 2006 and 2008 issuances) cannot currently be refinanced at a savings to the District due to call provisions and other penalties.

This category also includes installment purchase payments for the District's long-range technology plan as noted on page 42. The District is planning on purchasing \$920,000 in computer equipment as a continuation of its long-range replacement plan. **See Appendix J, page 4.**

In 2007/08, we entered into a five-year lease to pay for 19 copiers District-wide. In the current year, we have ended that lease and have entered into a new five year lease. This has enabled us to add an additional copier at the High School within our original budgeted amounts. Please see **Appendix J, page 5.**

See Appendix J for other Debt Service details.

UNDISTRIBUTED EXPENSES		2009-10	2010-11	2010-11	2011-12	Budget to			
(CONTINUED)		Actual	Adopted	Estimate	Proposed	Budget	% Increase (Decrease)		
		Expended	Budget	Expended	Budget	\$ Increase	Budget to	Budget to	
						(Decrease)	Budget	Est. Exp.	
DEBT SERVICE									
Lease Purchases									
Lease Purchase - Computers		992,440	999,874	985,261	986,863	(13,011)	(1.30%)	0.16%	
Lease Purchase - Energy Performance Contract		697,906	697,906	697,906	697,906	-	0.00%	0.00%	
Lease Purchase - Copiers		267,532	248,214	248,334	248,334	120	0.05%	0.00%	
Lease Purchase - Buses		128,011	-	-	-	-	#DIV/0!	#DIV/0!	
Total Lease Purchases		2,085,889	1,945,994	1,931,501	1,933,103	(12,891)	(0.66%)	0.08%	
Bonds									
Principal Payments		5,400,000	5,625,000	5,625,000	5,785,000	160,000	2.84%	2.84%	
Interest Payments		2,649,305	2,446,337	2,446,337	2,021,490	(424,847)	(17.37%)	(17.37%)	
Refinancing Savings		-	-	(302,925)	-	-	#DIV/0!	(100.00%)	
Total Bonds		8,049,305	8,071,337	7,768,412	7,806,490	(264,847)	(3.28%)	0.49%	
TOTAL DEBT SERVICE		10,135,194	10,017,331	9,699,913	9,739,593	(277,738)	(2.77%)	0.41%	

Budget Surplus and Fund Balance

Budget surplus is created when expenditures are less than revenues. The Board may retain some or all of a budget surplus in several reserves designated by state law, or return a portion of it to taxpayers as a reduction to the tax levy. The most recent fund balance estimate of \$17.1M is approximately \$2.3M more than the June 2010 estimate. This additional surplus is the result of current year circumstances. Based on current information, we now expect material surpluses in several areas: teaching salaries, heating costs, special education and other areas. These surpluses will be offset by an estimated \$241,000 deficit in electricity costs. Our current plan uses 100% of this additional surplus to offset the 2011/12 taxes. This will leave the District with an undesignated reserve balance of approximately \$5.1M or 3.7% of next year's budget, close to the 4.0% maximum allowable per NYS law. However, subsequent events may alter these assumptions materially; the Board will continue to monitor fund balances throughout the year.

The District also maintains the following reserve accounts:

Tax Certiorari Reserve This reserve is held to fund settlements arising out of property tax litigation. Tax certiorari lawsuits claiming over-assessment may be filed by a property owner for several years in a row, and the timing of settlements is highly uncertain. By law, settlements are negotiated by the Village of Scarsdale, representing both the Village and the District.

Repair Reserve This reserve was set up by a previous board for major emergency infrastructure work. Withdrawing funds for routine maintenance requires voter approval; emergency withdrawals are authorized by the Board of Education, but the reserve must be replenished the following year.

Health Insurance Reserve This reserve provides funds to be used if costs associated with the District's self-insured health plan exceed the budget appropriation. Self-insured plans, by their nature, are highly volatile and unpredictable, though the District believes the plan provides taxpayers with excellent value for its investment. When the cost of claims exceeds budget, this reserve is available to prevent the situation from compromising other budget priorities. When health care costs are less than the budget, a surplus is created that may either be put in this reserve or used to offset taxes.

Debt Service Reserve The debt service reserve is generated by interest earned on voter-authorized capital borrowing during the construction process. Funds from this reserve can be appropriated by the Board as a revenue item for the general fund. Since the majority of our construction is completed, this reserve is no longer significant.

Retirement Contribution Reserve This reserve is available to fund contributions to the State Retirement System for non-teaching staff. The 2011/12 budget proposes reducing this reserve by \$250,000.

Undesignated/Unreserved Fund Balance This is a general-purpose reserve. By law, currently, it cannot exceed 4% of the following year's budget. This schedule reflects an amount equal to approximately 3.7% of the 2011-12 proposed budget, or \$5.1M.

Designated for Next Year This is the amount of surplus shown as a revenue item in the 2011-12 budget, offsetting tax levy by the same amount.

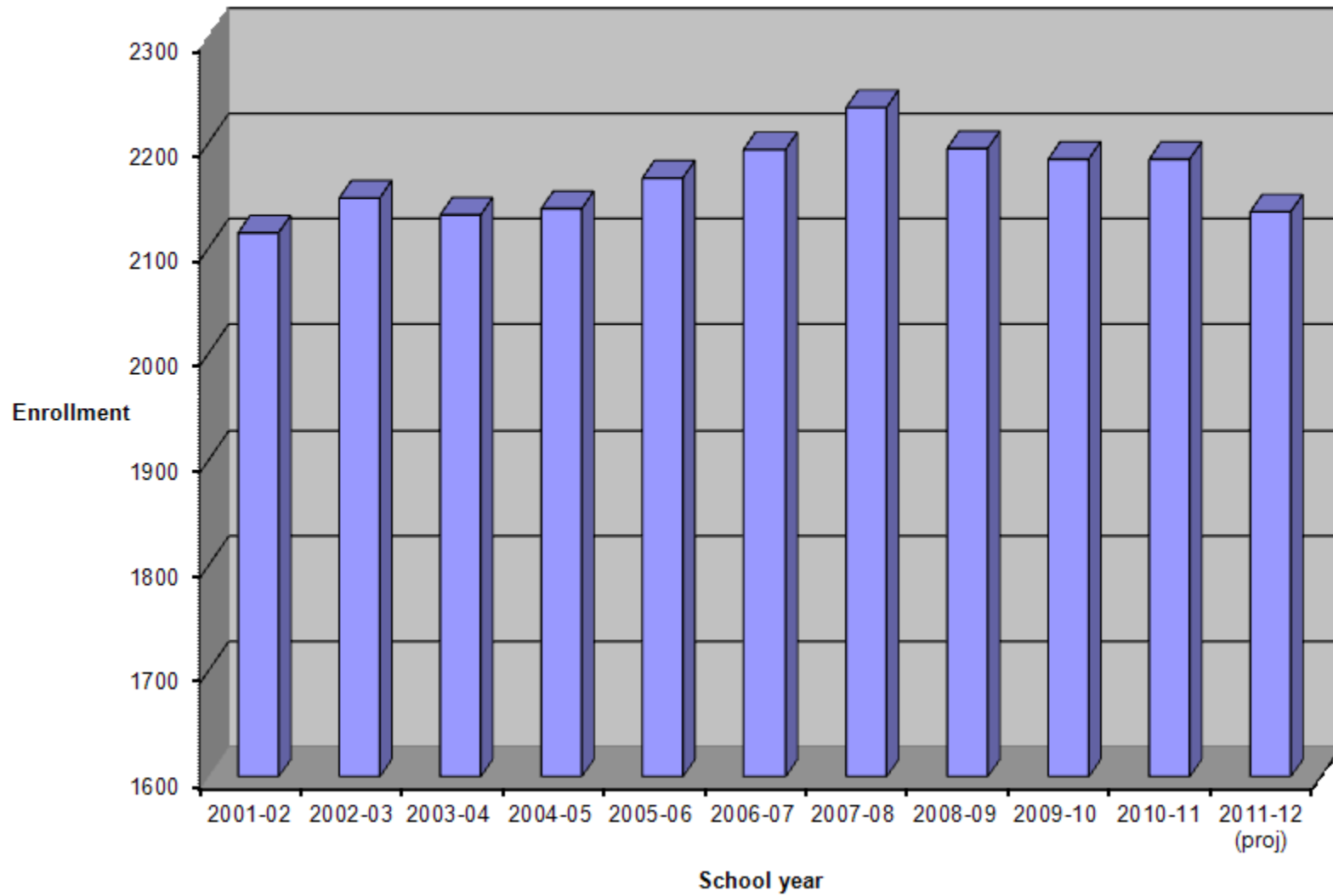
The Board of Education will continue to receive fund balance updates throughout the remainder of the fiscal year. It will re-evaluate the level and disposition of 2010-11 budget surplus and the balances in all reserve funds before a final tax levy is set in June.

Fund Balance Projection for 2010/11 and 2011/12						
Category	2010-11 Orig. Bud.	Current 2010-11 Est. Act.	2010-11 Estimated Surplus (Deficit)	2011-12 Prop. Bud.	Current 2011-12 Est. Act.	2011-12 Estimated Surplus (Deficit)
Revenue:						
Tax Levy	119,859,698	119,859,698	0	123,677,125	123,677,125	-
State Aid	5,869,808	5,944,483	74,675	5,418,940	5,418,940	-
Interest Earnings	526,473	370,000	(156,473)	381,951	381,951	-
Interest - Reserves	5,000	5,000	-	5,000	5,000	-
Prior Year Fund Balance used	6,367,380	-	(6,367,380)	6,667,380	-	(6,667,380)
Reserves - Budgeted to be used	250,000	-	(250,000)	250,000	-	(250,000)
All Other	1,865,579	2,058,739	193,160	2,043,542	2,043,542	-
Total Revenue	134,743,938	128,237,920	(6,506,018)	138,443,938	131,526,558	(6,917,380)
Expenditure:						
Teaching Salaries (all codes)	57,691,744	57,063,484	628,260	59,338,043	59,338,043	-
Special Education (net of Sal)	3,808,093	3,000,997	807,096	3,708,081	3,648,081	60,000
Oil / Gas	981,578	681,578	300,000	981,578	981,578	-
Health Insurance	12,595,000	12,595,000	-	13,238,000	13,238,000	-
All Other	59,667,523	55,364,228	4,303,295	61,178,236	58,053,771	3,124,465
Prior Year Encumbrances	2,590,253	2,434,838	155,415	2,751,173	2,596,173	155,000
Other Fund Balance Items	-	(200,000)	200,000	-	(200,000)	200,000
Total Expenditures	137,334,191	130,940,125	6,394,066	141,195,111	137,655,646	3,539,465
	June 30, 2010 Act.	Current 2010-11 Est. Act.	Changes (+/-) to Fund Balance	June 30, 2011 Est.	Current 2011-12 Est. Act.	Changes (+/-) to Fund Balance
Fund Balance:						
Tax Certiorari Reserve	1,392,679	1,392,679	-	1,392,679	1,392,679	-
Repair Reserve	435,788	435,788	-	435,788	435,788	-
Health Insurance	2,695,427	2,695,427	-	2,695,427	2,695,427	-
Debt Service (shown net of reserve used)	347,318	347,318	-	347,318	347,318	-
Retirement Contribution Reserve	752,149	502,149	(250,000)	502,149	252,149	(250,000)
Undesignated	5,257,172	5,095,220	(161,952)	5,095,220	5,095,220	-
All Other	5,000	5,000	-	5,000	5,000	-
Subtotal - Before Est. Budgeted Designations	10,885,533	10,473,581	(411,952)	10,473,581	10,223,581	(250,000)
Debt Service Reserve Designated to be used	-	-	-	-	-	-
Fund (PY) Balance Designated to be used	6,367,380	-	(6,367,380)	6,667,380	-	(6,667,380)
Est. (CY) Fund Balance Designated to be used	-	6,667,380	6,667,380	-	3,539,465	3,539,465
Subtotal - Estimated Budgeted Designations	6,367,380	6,667,380	300,000	6,667,380	3,539,465	(3,127,915)
Total Fund Balance	17,252,913	17,140,961	(111,952)	17,140,961	13,763,046	(3,377,915)
Prior Year Fund Balance as of June 30, 2010	17,252,913	Projected Current Year Fund Balance as of June 30, 2011		17,140,961		
Current Year Revenue Surplus (Deficit)	(6,506,018)	Current Year Revenue Surplus (Deficit)		(6,917,380)		
Current Year Expenditure Surplus (Deficit)	6,394,066	Current Year Expenditure Surplus (Deficit)		3,539,465		
Projected Current Year Fund Balance as of June 30, 2011	17,140,961	Projected Current Year Fund Balance as of June 30, 2012		13,763,046		

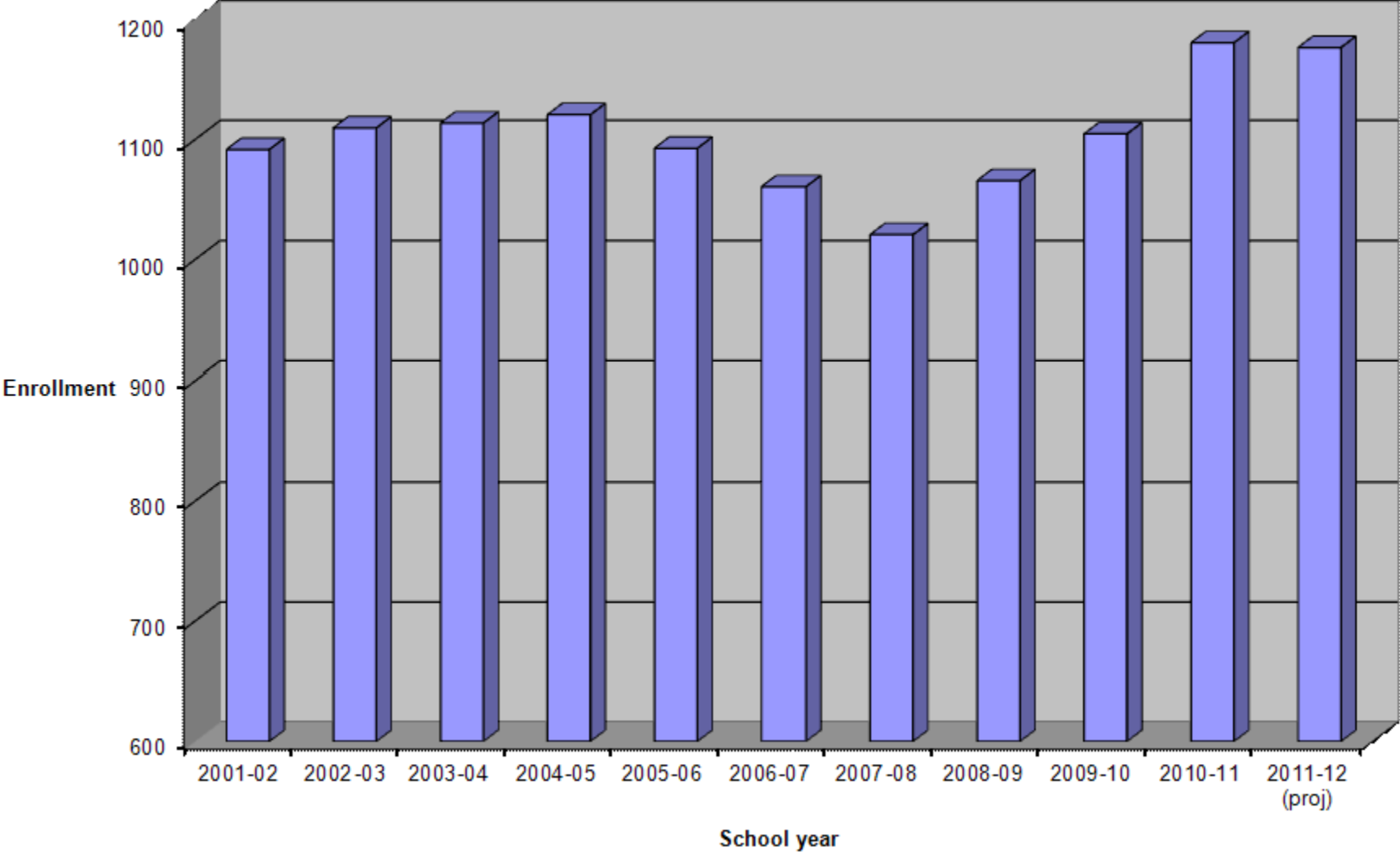
Summary of 2009-10 Actual Grant Expenditures and 2010-11 Grant Awards								
	Grant #51 Title II - A Teacher / Principal Training / Recruitment	Grant #52 IDEA - Part B Section 619 Funds	Grant #53 IDEA - Part B Section 611 Funds	Grant #54 Title IV - NCLB F.K.A. Drug Free Schools	ARRA Grant Special Education	Grant #59 Ed Job Funds	Grant #67 Section 4408 Summer School Spec. Ed. Aid	
	2009-10 Actual Costs	2009-10 Actual Costs	2009-10 Actual Costs	2009-10 Actual Costs	2009-10 Actual Costs	2009-10 Actual Costs	2009-10 Actual Costs	Grand Total
Professional Salaries			6,009					6,009
Support Staff Salaries			130,000					130,000
Purchased Services	76,977	21,192	559,688	12,245			220,173	890,275
Supplies and Materials			36,319					36,319
Travel Expenses								-
Indirect Costs								-
BOCES Services					446,542			446,542
Minor Remodeling								-
Equipment								-
2009/10 Total	76,977	21,192	732,016	12,245	446,542	-	220,173	1,509,145
Anticipated Recurring Costs (Not Budgeted Elsewhere)	76,977	16,192	677,016	12,245	446,542	-	220,173	1,449,145
Surplus Funds (This amount is guesstimated)	-	5,000	55,000	-	-	-	-	60,000
2009/10 Total	76,977	21,192	732,016	12,245	446,542	-	220,173	1,509,145
	We intend on using 100% of the 2009/10 funds for the balanced literacy program as noted on page 37.	Almost 70% of these funds are "pass - through" funds for other Districts. We are the Lead Agency. The remaining balance of approx. \$5K is used for other special education services.	Almost 15% of these funds are "pass - through" funds for other Districts. We are the Lead Agency. The remaining balance of approx. \$600K is used for other special education services, including speech therapy, OT & PT services and other services that are not adequately budgeted within the General Fund.	In 2010/11, the funding for the grant was eliminated.	In 2010-11 we also received \$494,468 of funding from ARRA which can be used for many special education related services. We have estimated this amount as a current year offset to our total Special Education budget, resulting in a surplus in the overall Special Education spending.	We did not have this funding in the 2009-10 or 2011-12 School Year.	The state reimburses us 80% of the Special Education related summer school costs. These costs have grown significantly in the past few years, therefore this grant has grown from under \$50K in 99/00 to \$287K in 06/07. All of these dollars are used to offset our special ed. costs that are initially recorded in the General Fund.	
							The actual 2010-11 Grant has not yet been calculated. We are estimating 10-11.	
2010/11 Grant Awards	85,853	21,197	773,529	-	494,468	-	220,173	1,595,220
Increase (Decrease)	11.53%	0.02%	5.67%	N/A	10.73%	N/A	0.00%	5.70%
2011/12 Grant Expectations	No change in inteded use is planned for the 2011/12 funds	No change in inteded use is planned for the 2011/12 funds	No change in inteded use is planned for the 2011/12 funds	We do not believe funding will be restored for this grant	We will not receive this grant in 2011/12 as the funding for this grant has not been continued	We anticipate \$243,916 of funding for 1.0FTE Mandarin and Kindergarten Aides	We are planning on the State's continuation of funding this program.	
Note: The 2011-12 Grant Awards are not known at this time. The written grant requests are prepared during the summer and are normally approved during the same time period. Therefore, we will not know the actual amounts till late summer. However, where possible, we have noted our intended changes in the use of these grants.								

APPENDIX - A

ELEMENTARY ENROLLMENT - 10 YR GROWTH



MIDDLE SCHOOL ENROLLMENT - 10 YR. GROWTH



HIGH SCHOOL ENROLLMENT - 10 YR GROWTH

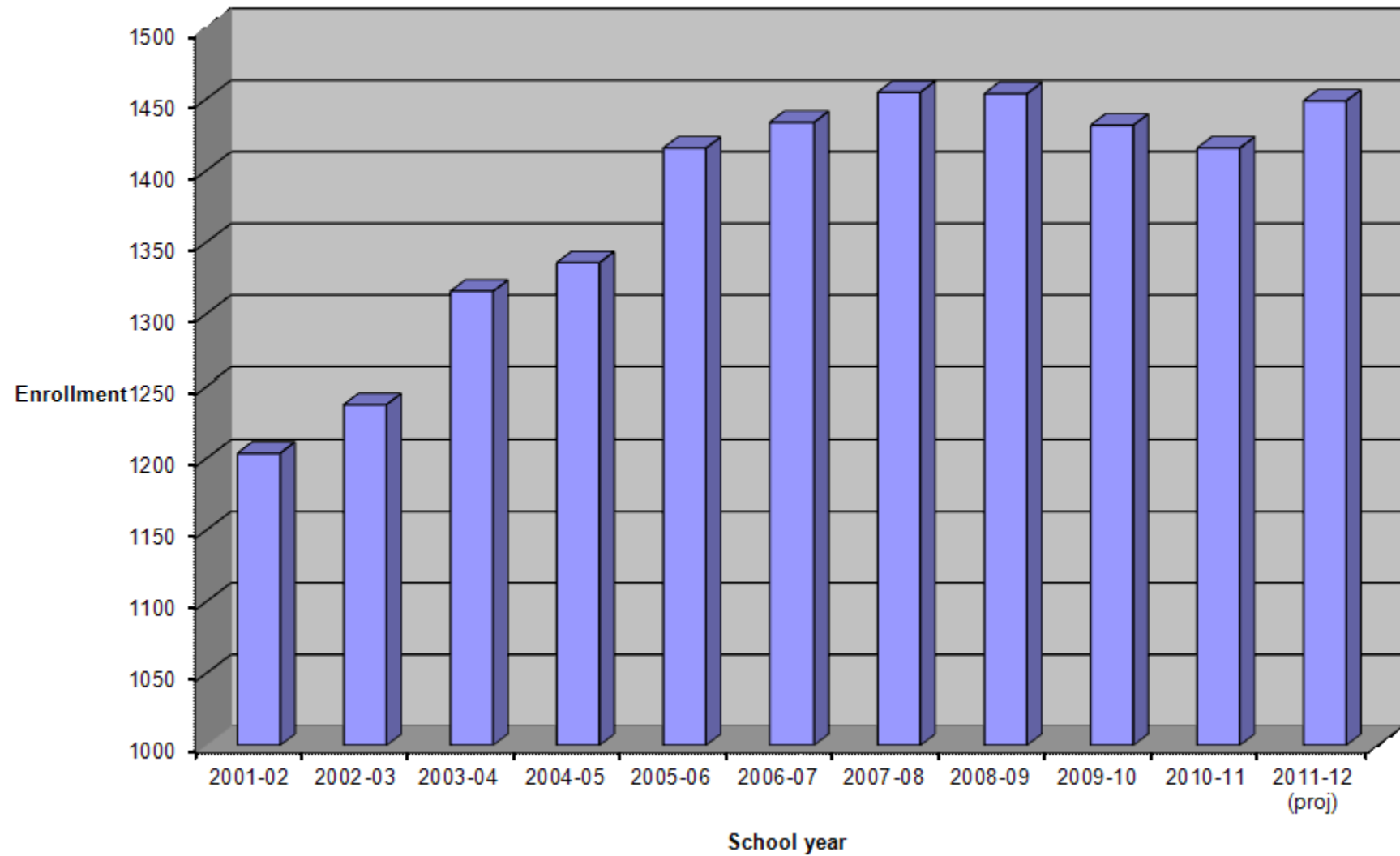


TABLE I
COMPARISON OF PUPIL ENROLLMENT BY SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2011/12 ENROLLMENT

<u>School</u>	2007-08		2008-09		2009-10		2010-11		Projected 2011-12	
	<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	443	22	443	23	436	22	408	20	408	20
F	495	25	487	24	498	23	491	25	480	24
G	386	20	406	20	405	20	402	21	381	20
H	386	19	376	19	370	19	391	19	400	21
Q	480	25	439	23	436	23	434	24	432	23
Elementary	2190	111	2151	109	2145	107	2126	109	2101	108
Special Ed	44	6	44	6	40	6	42	6	42	6
Total	2234	117	2195	115	2185	113	2168	115	2143	114
Middle School	1018		1064		1100		1177		1173	
Special Ed	3		2		5		4		4	
Total	1021		1066		1105		1181		1177	
Senior High	1445		1442		1420		1399		1432	
Special Ed	10		12		12		17		17	
Total	1455		1454		1432		1416		1449	
District Total Enrollment	4710		4715		4722		4765		4769	

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1/11

TABLE II
COMPARISON OF PUPIL ENROLLMENT BY GRADE
ACTUAL PUPIL ENROLLMENT BY GRADE LEVEL
AND PROJECTED 2011/12 ENROLLMENT

	2007-08	2008-09	2009-10	2010-11	Projected 2011-12
<u>Grade</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>
K	321	329	315	303	308
1	353	335	355	346	327
2	371	362	345	365	353
3	380	378	373	357	377
4	364	387	372	374	359
5	<u>401</u>	<u>360</u>	<u>385</u>	<u>381</u>	<u>377</u>
K-5 Total	2190	2151	2145	2126	2101
Spec.Ed.	<u>44</u>	<u>44</u>	<u>40</u>	<u>42</u>	<u>42</u>
Total	2234	2195	2185	2168	2143
<hr/> 6	339	393	367	407	392
7	339	339	394	372	409
8	<u>340</u>	<u>332</u>	<u>339</u>	<u>398</u>	<u>372</u>
Total 6-8	1018	1064	1100	1177	1173
Spec.Ed.	<u>3</u>	<u>2</u>	<u>5</u>	<u>4</u>	<u>4</u>
Total	1021	1066	1105	1181	1177
9	374	363	338	346	408
10	360	367	361	335	343
11	356	356	369	354	331
12	<u>355</u>	<u>356</u>	<u>352</u>	<u>364</u>	<u>350</u>
Total 9-12	1445	1442	1420	1399	1432
Special Ed	<u>10</u>	<u>12</u>	<u>12</u>	<u>17</u>	<u>17</u>
Total	1455	1454	1432	1416	1449
<hr/> Total	<hr/> 4710	<hr/> 4715	<hr/> 4722	<hr/> 4765	<hr/> 4769
JW/dm 1/11					

TABLE III
COMPARISON OF PUPIL ENROLLMENT IN EDGEWOOD SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2011/12 ENROLLMENT

<u>Grade</u>	2007-08		2008-09		2009-10		2010-11		Projected 2011-12	
	<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	79	4	69	4	58	3	59	3	60	3
1	69	4	77	4	73	4	62	3	63	3
2	72	4	71	4	76	4	74	4	63	3
3	86	4	68	4	71	4	77	4	75	4
4	72	3	87	4	69	3	71	3	78	4
5	<u>65</u>	<u>3</u>	<u>71</u>	<u>3</u>	<u>89</u>	<u>4</u>	<u>65</u>	<u>3</u>	<u>69</u>	<u>3</u>
Total	443	22	443	23	436	22	408	20	408	20
Special Ed	<u>3</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4</u>	<u>1</u>	<u>4</u>	<u>1</u>
Total	446	23	443	23	436	22	412	21	412	21

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TABLE IV
COMPARISON OF PUPIL ENROLLMENT IN FOX MEADOW SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2011/12 ENROLLMENT

<u>Grade</u>	2007-08		2008-09		2009-10		2010-11		Projected 2011-12	
	<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	69	4	78	4	64	3	65	3	66	3
1	63	3	80	4	88	4	73	4	74	4
2	95	5	66	3	87	4	92	5	76	4
3	96	5	95	5	73	3	90	5	96	5
4	71	3	98	5	93	4	76	4	92	4
5	<u>101</u>	<u>5</u>	<u>70</u>	<u>3</u>	<u>93</u>	<u>5</u>	<u>95</u>	<u>4</u>	<u>76</u>	<u>4</u>
Total	495	25	487	24	498	23	491	25	480	24
Special Education	<u>5</u>	<u>1</u>	<u>2</u>	<u>1</u>	<u>10</u>	<u>2</u>	<u>9</u>	<u>1</u>	<u>9</u>	<u>1</u>
Total	500	26	489	25	508	25	500	26	489	25

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TABLE V
COMPARISON OF PUPIL ENROLLMENT IN GREENACRES SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2011/12 ENROLLMENT

<u>Grade</u>	2007-08		2008-09		2009-10		2010-11		Projected 2011-12	
	<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	54	3	62	3	63	3	46	3	49	3
1	78	4	55	3	63	3	77	4	51	3
2	72	4	82	4	57	3	62	3	77	4
3	65	3	74	4	82	4	60	3	64	3
4	59	3	69	3	72	4	79	4	59	3
5	<u>58</u>	<u>3</u>	<u>64</u>	<u>3</u>	<u>68</u>	<u>3</u>	<u>78</u>	<u>4</u>	<u>81</u>	<u>4</u>
Total	386	20	406	20	405	20	402	21	381	20
Special Education	<u>15</u>	<u>2</u>	<u>18</u>	<u>2</u>	<u>9</u>	<u>1</u>	<u>7</u>	<u>1</u>	<u>7</u>	<u>1</u>
Total	401	22	424	22	414	21	409	22	388	21

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TABLE VI
COMPARISON OF PUPIL ENROLLMENT IN HEATHCOTE SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2011/12 ENROLLMENT

<u>Grade</u>	2007-08		2008-09		2009-10		2010-11		Projected 2011-12	
	<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	57	3	61	3	63	3	63	3
1	69	4	53	3	62	3	65	3	67	4
2	57	3	68	4	52	3	66	3	66	3
3	63	3	64	3	70	4	55	3	69	4
4	74	3	62	3	61	3	76	4	56	3
5	73	3	72	3	64	3	66	3	79	4
Total	<u>386</u>	<u>19</u>	<u>376</u>	<u>19</u>	<u>370</u>	<u>19</u>	<u>391</u>	<u>19</u>	<u>400</u>	<u>21</u>
Special Education	<u>11</u>	<u>1</u>	<u>10</u>	<u>1</u>	<u>10</u>	<u>1</u>	<u>5</u>	<u>1</u>	<u>5</u>	<u>1</u>
Total	397	20	386	20	380	20	396	20	405	22

JW/dm
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TABLE VII
COMPARISON OF PUPIL ENROLLMENT IN QUAKER RIDGE SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2011/12 ENROLLMENT

<u>Grade</u>	2007-08		2008-09		2009-10		2010-11		Projected 2011-12	
	<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	69	4	63	4	69	4	70	4	70	4
1	74	4	70	4	69	4	69	4	72	4
2	75	4	75	4	73	4	71	4	71	4
3	70	4	77	4	77	4	75	4	73	4
4	88	4	71	3	77	4	72	4	74	4
5	<u>104</u>	<u>5</u>	<u>83</u>	<u>4</u>	<u>71</u>	<u>3</u>	<u>77</u>	<u>4</u>	<u>72</u>	<u>3</u>
Total	480	25	439	23	436	23	434	24	432	23
Special Education	<u>10</u>	<u>1</u>	<u>14</u>	<u>2</u>	<u>11</u>	<u>2</u>	<u>17</u>	<u>2</u>	<u>17</u>	<u>2</u>
Total	490	26	453	25	447	25	451	26	449	25

JW/dm
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TABLE VIII
COMPARISON OF PUPIL ENROLLMENT AT THE MIDDLE SCHOOL

ACTUAL PUPIL ENROLLMENT BY GRADE LEVEL
AND PROJECTED 2011/12 ENROLLMENT

<u>Grade</u>	2007-08 <u>Pupils</u>	2008-09 <u>Pupils</u>	2009-10 <u>Pupils</u>	2010-11 <u>Pupils</u>	Projected 2011-12 <u>Pupils</u>
6	339	393	367	407	392
7	339	339	394	372	409
8	340	332	339	398	372
Total	<u>1018</u>	<u>1064</u>	<u>1100</u>	<u>1177</u>	<u>1173</u>
Special Ed	<u>3</u>	<u>2</u>	<u>5</u>	<u>4</u>	<u>4</u>
Total	1021	1066	1105	1181	1177

JW/dm
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TABLE IX
COMPARISON OF PUPIL ENROLLMENT AT THE SENIOR HIGH SCHOOL

ACTUAL PUPIL ENROLLMENT BY GRADE LEVEL
AND PROJECTED 2011/12 ENROLLMENT

<u>Grade</u>	2007-08 <u>Pupils</u>	2008-09 <u>Pupils</u>	2009-10 <u>Pupils</u>	2010-11 <u>Pupils</u>	Projected 2011-12 <u>Pupils</u>
9	374	363	338	346	408
10	360	367	361	335	343
11	356	356	369	354	331
12	<u>355</u>	<u>356</u>	<u>352</u>	<u>364</u>	<u>350</u>
Total	1445	1442	1420	1399	1432
Special Ed	<u>10</u>	<u>12</u>	<u>12</u>	<u>17</u>	<u>17</u>
Total	1455	1454	1432	1416	1449

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Please proceed to the next page

APPENDIX - B

TABLE X
PROFESSIONAL POSITIONS

<u>Unit Function</u>	<u>Budget 2010-11</u>	<u>Actual 2010-11</u>	<u>Projected Increase (Decrease)</u>	<u>Budget 2011-12</u>
Central Administration	4.0	4.0	0.0	4.0
Principals and Assistant Principals	12.0	12.0	0.0	12.0
Teachers & Librarians	408.05	409.05	2.7	411.75
Guidance, Director of Special Education, & Director of Arts & Aesthetic Education	14.5	14.5	0.0	14.5
Psychologists	10.1	10.1	0.0	10.1
Speech Teachers	<u>6.0</u>	<u>6.0</u>	<u>0.0</u>	<u>6.0</u>
Total	454.65	455.65	2.7	458.35

JW/dm
4/11(revised)

TABLE XI
PROFESSIONAL POSITIONS
SENIOR HIGH SCHOOL

	Budget <u>2010-11</u>	Actual <u>2010-11</u>	Projected Increase (Decrease)	Projected <u>2011-12</u>
Principal	1.0	1.0	0.0	1.0
Asst. Principal	3.0	3.0	0.0	3.0
Deans	9.0	9.0	0.0	9.0
Alternative School	5.0	5.0	0.0	5.0
Art/Industrial Arts	6.6	6.8	0.2	7.0
Computer Resource	1.0	2.0	0.0	2.0
English	16.0	16.0	0.0	16.0
ESL	0.8	0.8	0.0	0.8
World Language**	15.0	15.0	2.0	17.0
Health	2.5	1.7	0.0	1.7
Library	2.0	2.0	0.0	2.0
Mathematics	16.0	16.0	0.0	16.0
Music	4.0	4.0	0.0	4.0
Performing Arts	0.6	0.6	0.0	0.6
Physical Education	7.7	6.6	0.0	6.6
Psychologists	2.0	2.0	0.0	2.0
Science	22.0	22.0	0.0	22.0
Social Studies	16.6	16.6	0.0	16.6
Special Education*	13.0	13.0	0.0	13.0
Student Activities	<u>0.4</u>	<u>0.4</u>	<u>0.0</u>	<u>0.4</u>
Total	144.2	143.5	2.2	145.7

*AIS incorporated in Special Education

** The 1.0FTE Mandarin position will be funded from the Federal Education for Jobs program for the 2011-12 School Year.

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4/11 (revised)

TABLE XII
PROFESSIONAL POSITIONS
MIDDLE SCHOOL

	Budget <u>2010-11</u>	Actual <u>2010-11</u>	Projected Increase (Decrease)	Projected <u>2011-12</u>
Principal	1.0	1.0	0.0	1.0
Asst. Principals	2.0	2.0	0.0	2.0
House Counselors	4.0	4.0	0.0	4.0
Art	3.0	3.0	0.0	3.0
CHOICE	3.0	3.0	0.0	3.0
Computer	2.0	2.0	0.0	2.0
English	9.0	9.0	0.0	9.0
ESL	1.8	1.4	0.0	1.4
Foreign Language	7.8	8.6	0.0	8.6
Home & Career Skills	2.0	2.0	0.0	2.0
Technology	3.0	3.0	0.0	3.0
Library	2.0	2.0	0.0	2.0
Mathematics	8.75	8.75	0.0	8.75
Music	5.0	5.2	0.0	5.2
Physical Education	6.0	6.0	0.0	6.0
Health	3.0	3.0	0.0	3.0
Psychologist	2.0	2.0	0.0	2.0
Science	8.0	8.0	0.0	8.0
Sixth Grade	16.0	16.0	0.0	16.0
Social Studies	8.0	8.0	0.0	8.0
Speech	1.0	1.0	0.0	1.0
Special Education	<u>10.0</u>	<u>10.0</u>	<u>0.0</u>	<u>10.0</u>
Total	108.35	108.95	0.0	108.95

JW/dm
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TABLE XIII
PROFESSIONAL POSITIONS
ELEMENTARY TOTALS

	Budget <u>2010-11</u>	Actual <u>2010-11</u>	Actual Projected Increase (Decrease)	Projected <u>2011-12</u>
K	15.0	16.0	0.0	16.0
1	17.0	18.0	0.0	18.0
2	19.0	19.0	-1.0	18.0
3	20.0	19.0	1.0	20.0
4	17.0	19.0	-1.0	18.0
5	<u>17.0</u>	<u>18.0</u>	<u>0.0</u>	<u>18.0</u>
	105.0	109.0	-1.0	108.0
Special Education	6.0	6.0	0.0	6.0
Unassigned	<u>1.0</u>	<u>0.0</u>	<u>2.0</u>	<u>2.0</u>
Total Sections	112.0	115.0	1.0	116.0
Principal	5.0	5.0	0.0	5.0
Teacher(s)-in-Charge	5.0	5.0	0.0	5.0
Art	5.0	5.0	0.0	5.0
Computer	5.0	5.0	0.0	5.0
Elementary Foreign Language	5.0	5.6	0.0	5.6
ESL	3.2	3.0	0.0	3.0
Library	5.0	5.0	0.0	5.0
Music-Inst.	5.0	5.0	0.0	5.0
Music-Vocal	6.4	6.4	0.0	6.4
Physical Ed	7.30	7.50	0.0	7.50
Psychologist	5.0	5.0	0.0	5.0
Speech	5.0	5.0	0.0	5.0
Skills	<u>11.0</u>	<u>9.0</u>	<u>0.0</u>	<u>9.0</u>
Total	<u>72.9</u>	<u>71.5</u>	<u>0.0</u>	<u>71.5</u>
Grand Total	184.9	186.50	1.0	187.50

JW/dm
2/11 (revised)

TABLE XIV
PROFESSIONAL POSITIONS
EDGEWOOD

	Budget <u>2010-11</u>	Actual <u>2010-11</u>	Projected Increase (Decrease)	Projected <u>2011-12</u>
K	3.0	3.0	0.0	3.0
1	3.0	3.0	0.0	3.0
2	4.0	4.0	-1.0	3.0
3	4.0	4.0	0.0	4.0
4	3.0	3.0	1.0	4.0
5	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>	3.0
Total	20.0	20.0	0.0	20.0
Special Ed	<u>0.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	20.0	21.0	0.0	21.0
Principal	1.0	1.0	0.0	1.0
Teacher-in-Charge	1.0	1.0	0.0	1.0
Art	1.0	1.0	0.0	1.0
Computer	1.0	1.0	0.0	1.0
Elem Foreign Language	1.0	1.0	0.0	1.0
ESL	1.0	1.0	0.0	1.0
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.0	1.0	0.0	1.0
Music-Vocal	1.33	1.33	0.0	1.33
Physical Ed	1.50	1.38	0.0	1.38
Psychologist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	<u>2.5</u>	<u>1.5</u>	<u>0.0</u>	<u>1.5</u>
Total	<u>15.33</u>	<u>14.21</u>	<u>0.0</u>	<u>14.21</u>
Grand Total	35.33	35.21	0.0	35.21

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TABLE XV
PROFESSIONAL POSITIONS
FOX MEADOW

	Budget <u>2010-11</u>	Actual <u>2010-11</u>	Projected Increase (Decrease)	Projected <u>2011-12</u>
K	3.0	3.0	0.0	3.0
1	4.0	4.0	0.0	4.0
2	5.0	5.0	-1.0	4.0
3	5.0	5.0	0.0	5.0
4	4.0	4.0	0.0	4.0
5	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
Totals	25.0	25.0	-1.0	24.0
Special Education	<u>2.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	27.0	26.0	-1.0	25.0
Principal	1.0	1.0	0.0	1.0
Teacher-in-Charge	1.0	1.0	0.0	1.0
Art	1.0	1.0	0.0	1.0
Computer	1.0	1.0	0.0	1.0
Elem Foreign Language	1.0	1.3	0.0	1.3
ESL	1.2	1.0	0.0	1.0
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.0	1.0	0.0	1.0
Music-Vocal	1.34	1.34	0.0	1.34
Physical Ed	1.6	1.71	0.0	1.71
Psychologist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	<u>2.5</u>	<u>2.5</u>	<u>0.0</u>	<u>2.5</u>
Total	<u>15.64</u>	<u>15.85</u>	<u>0.0</u>	<u>15.85</u>
Grand Total	42.64	41.85	-1.0	40.85

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TABLE XVI
PROFESSIONAL POSITIONS
GREENACRES

	<u>Budget 2010-11</u>	<u>Actual 2010-11</u>	<u>Projected Increase (Decrease)</u>	<u>Projected 2011-12</u>
K	3.0	3.0	0.0	3.0
1	3.0	4.0	-1.0	3.0
2	3.0	3.0	1.0	4.0
3	4.0	3.0	0.0	3.0
4	3.0	4.0	-1.0	3.0
5	<u>3.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
Totals	19.0	21.0	-1.0	20.0
Special Education	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	20.0	22.0	-1.0	21.0
Principal	1.0	1.0	0.0	1.0
Teacher-in-Charge	1.0	1.0	0.0	1.0
Art	1.0	1.0	0.0	1.0
Computer	1.0	1.0	0.0	1.0
Elem Foreign Language	1.0	1.0	0.00	1.0
ESL	0.3	0.3	0.0	0.3
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.0	1.0	0.0	1.0
Music-Vocal	1.4	1.4	0.0	1.4
Physical Ed	1.30	1.39	0.0	1.39
Psychologist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	<u>2.0</u>	<u>1.5</u>	<u>0.0</u>	<u>1.5</u>
Total	<u>14.00</u>	<u>13.59</u>	<u>0.00</u>	<u>13.59</u>
Grand Total	34.00	35.59	-1.00	34.59

JW/dm
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TABLE XVII
PROFESSIONAL POSITIONS
HEATHCOTE

	Budget <u>2010-11</u>	Actual <u>2010-11</u>	Actual Projected Increase (Decrease)	Projected <u>2011-12</u>
K	3.0	3.0	0.0	3.0
1	3.0	3.0	1.0	4.0
2	3.0	3.0	0.0	3.0
3	3.0	3.0	1.0	4.0
4	3.0	4.0	-1.0	3.0
5	<u>3.0</u>	<u>3.0</u>	<u>1.0</u>	<u>4.0</u>
Totals	18.0	19.0	2.0	21.0
Special Education	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	19.0	20.0	2.0	22.0
Principal	1.0	1.0	0.0	1.0
Teacher-in-Charge	1.0	1.0	0.0	1.0
Art	1.0	1.0	0.0	1.0
Computer	1.0	1.0	0.0	1.0
Elem Foreign Language	1.0	1.0	0.0	1.0
ESL	0.1	0.1	0.0	0.1
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.0	1.0	0.0	1.0
Music-Vocal	1.0	1.0	0.0	1.0
Physical Ed	1.2	1.27	0.0	1.27
Psychologist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	<u>1.5</u>	<u>1.5</u>	<u>0.0</u>	<u>1.5</u>
Total	<u>12.8</u>	<u>12.87</u>	<u>0.0</u>	<u>12.87</u>
Grand Total	31.8	32.87	2.0	34.87

JW/dm
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TABLE XVIII
PROFESSIONAL POSITIONS
QUAKER RIDGE

	Budget <u>2010-11</u>	Actual <u>2010-11</u>	Projected Increase (Decrease)	Projected <u>2011-12</u>
K	3.0	4.0	0.0	4.0
1	4.0	4.0	0.0	4.0
2	4.0	4.0	0.0	4.0
3	4.0	4.0	0.0	4.0
4	4.0	4.0	0.0	4.0
5	<u>4.0</u>	<u>4.0</u>	<u>-1.0</u>	<u>3.0</u>
Totals	23.0	24.0	-1.0	23.0
Special Education	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
Total	25.0	26.0	-1.0	25.0
Principal	1.0	1.0	0.0	1.0
Teacher-in-Charge	1.0	1.0	0.0	1.0
Art	1.0	1.0	0.0	1.0
Computer	1.0	1.0	0.0	1.0
Elem Foreign Language	1.0	1.3	0.0	1.3
ESL	0.6	0.6	0.0	0.6
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.0	1.0	0.0	1.0
Music-Vocal	1.33	1.33	0.0	1.33
Physical Ed	1.7	1.75	0.0	1.75
Psychologist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	<u>2.5</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
Total	<u>15.13</u>	<u>14.98</u>	<u>0.0</u>	<u>14.98</u>
Grand Total	40.13	40.98	-1.0	39.98

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TABLE XIX
PROFESSIONAL POSITIONS
DISTRICT WIDE

	Budget <u>2010-11</u>	Actual <u>2010-11</u>	Actual Projected Increase (Decrease)	Projected <u>2011-12</u>
Superintendent	1.0	1.0	0.0	1.0
Asst. Superintendents	3.0	3.0	0.0	3.0
Director of Special Education	1.0	1.0	0.0	1.0
Special Education CSE/CPSE	1.0	1.0	0.0	1.0
Special Ed CSE Chair (psych)	1.0	1.0	0.0	1.0
Special Ed Teacher-in-Charge	1.0	1.0	0.0	1.0
EAP Coordinator	0.1	0.1	0.0	0.1
Physical Education/Dance	1.0	1.0	0.0	1.0
Helping Teachers	5.0	4.0	0.0	4.0
Director of Technology	1.0	1.0	0.0	1.0
Director of Arts & Aesthetics	0.5	0.5	0.0	0.5
Health Coordinator	0.0	0.5	-0.5	0.0
K-8 Foreign Language Coordinator	0.2	0.2	0.0	0.2
STA President	0.4	0.4	0.0	0.4
STI Director	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	17.2	16.7	-0.5	16.2

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TABLE XX
PROFESSIONAL POSITIONS
DISTRICT WIDE TOTALS

	Budget <u>2010-11</u>	Actual <u>2010-11</u>	Actual Projected Increase (Decrease)	Projected <u>2011-12</u>
Senior High School	144.2	143.5	2.2	145.7
Middle School	108.35	108.95	0.0	108.95
Elementary Schools	184.9	186.5	1.0	187.50
District Wide	<u>17.2</u>	<u>16.7</u>	<u>-0.5</u>	<u>16.2</u>
Total	454.65	455.65	2.7	458.35

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TABLE XXI
CIVIL SERVICE PERSONNEL

	Budget <u>2010-11</u>	Actual <u>2010-11</u>	Projected <u>Increase/Decrease</u>	Projected <u>2011-12</u>
<u>General Support</u>				
Superintendent's Office	2.0	2.0	0.0	2.0
Personnel Office	5.0	5.0	0.0	5.0
Finance Office	6.0	6.0	0.0	6.0
Purchasing	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
Total	15.0	15.0	0.0	15.0
 <u>Instruction Regular Day</u>				
Asst. Supt. for Instr.	1.6	1.6	0.0	1.6
Audio Visual	4.0	4.0	0.0	4.0
School Staff	21.7	21.2	-1.0	20.2
Guidance & Pupil Services	12.9	13.4	-0.75	12.65
Health Services	<u>15.7</u>	<u>15.8</u>	<u>-1.1</u>	<u>14.7</u>
Total	55.9	56.0	-2.85	53.15
 <u>Transportation</u>	3.0	3.0	0.0	3.0
 <u>Plant</u>	64.0	64.0	-2.0	62.0
 <u>Computer Services</u>	7.0	7.0	0.0	7.0
 <u>School Lunch Program</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
 Civil Service Staff Total	146.9	147.0	-4.85	142.15

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TABLE XXII
CIVIL SERVICE STAFF BY CATEGORIES

<u>General Support</u>	Budget	Actual	Projected	Projected
<u>Superintendent's Office</u>	<u>2010-11</u>	<u>2010-11</u>	<u>Increase/Decrease</u>	<u>2011-12</u>
Secy. to Supt. & Board	1.0	1.0	0.0	1.0
Secy to Superintendent	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	0.0	2.0
<u>Personnel Office</u>				
Manager of Human Resources	1.0	1.0	0.0	1.0
Civil Service Coordinator	1.0	1.0	0.0	1.0
Personnel Assistant	1.0	1.0	0.0	1.0
Public Relations Assistant	1.0	1.0	0.0	1.0
Census	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	5.0	5.0	0.0	5.0
<u>Finance Office</u>				
Secy. to Asst. Supt. For Business	1.0	1.0	0.0	1.0
Finance Officer	1.0	1.0	0.0	1.0
Accountant III	1.0	1.0	0.0	1.0
Account Clerks	2.0	2.0	0.0	2.0
Bookkeeper	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	6.0	6.0	0.0	6.0
<u>Purchasing</u>				
Purchasing Officer	1.0	1.0	0.0	1.0
Secretary	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	0.0	2.0
<u>Instruction Regular Day</u>				
<u>Curriculum Office</u>				
Secy. to Asst. Supt. Instruction	1.0	1.0	0.0	1.0
Secretary/Testing	<u>0.6</u>	<u>0.6</u>	<u>0.0</u>	<u>0.6</u>
	1.6	1.6	0.0	1.6
<u>Audio Visual</u>				
Secretary	1.0	1.0	0.0	1.0
Specialist/Technicians	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>	<u>3.0</u>
	4.0	4.0	0.0	4.0
<u>School Staff</u>				
Secretaries to Principals	8.6	8.6	0.0	8.6
Secy. to Asst. Principals	3.5	3.0	0.0	3.0
Account Clerks	2.0	2.0	0.0	2.0
Clerk-Receptionist	1.0	1.0	0.0	1.0
Special Attendance Clerk	1.0	1.0	0.0	1.0
Library Clerk	1.0	1.0	0.0	1.0
Secy. to Dept. Heads	3.6	3.6	-1.0	2.6
Secy. to Alternative School	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	21.7	21.2	-1.0	20.2

TABLE XXII
CIVIL SERVICE STAFF BY CATEGORIES (continued)

	Budget 2010-11	Actual 2010-11	Projected Increase/Decrease	Projected 2011-12
<u>Guidance & Pupil Services</u>				
Secy. to Director Special Ed	2.5	2.5	-0.75	1.75
Secy. to H.S. Deans	5.0	5.0	0.0	5.0
Secy. to M.S. Counselors	4.0	4.0	0.0	4.0
Secy. to Psychologists	<u>1.4</u>	<u>1.9</u>	<u>0.0</u>	<u>1.9</u>
	12.9	13.4	-0.75	12.65
<u>Health Service</u>				
Nurses	10.0	10.0	-1.0	9.0
Occupational Therapist	2.7	2.8	-0.1	2.7
Physical Therapist	1.0	1.0	0.0	1.0
Secretary to Nurses	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
	15.7	15.8	-1.1	14.7
<u>Transportation</u>				
Transportation Supervisor	1.0	1.0	0.0	1.0
Head Bus Driver	1.0	1.0	0.0	1.0
Asst. Head Bus Driver	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	3.0	3.0	0.0	3.0
<u>Plant</u>				
Director of Plant & Facilities	1.0	1.0	0.0	1.0
Secy. to Director of Plant & Facilities	1.0	1.0	0.0	1.0
Asst. Director of Plant & Facilities	1.0	1.0	0.0	1.0
Supervisor of Special Projects/Maintenance	1.0	1.0	0.0	1.0
Custodians	48.0	48.0	-2.0	46.0
Groundsmen	6.0	6.0	0.0	6.0
Maintenance	<u>6.0</u>	<u>6.0</u>	<u>0.0</u>	<u>6.0</u>
	64.0	64.0	-2.0	62.0
<u>Computer Services</u>				
Database Manager	1.0	1.0	0.0	1.0
Computer Center Manager	1.0	1.0	0.0	1.0
Manager of IT	1.0	1.0	0.0	1.0
Network Specialist	1.0	1.0	0.0	1.0
Network Technician	2.0	2.0	0.0	2.0
Data Analyst	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	7.0	7.0	0.0	7.0
<u>School Lunch Program*</u>				
School Lunch Manager	1.0	1.0	0.0	1.0
Assistant School Lunch Manager**	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	0.0	2.0
Total	146.9	147.0	-4.85	142.15

JW/dm

1/11

*funded through School Lunch Fund

**10 month position

TABLE XXIII
CIVIL SERVICE STAFF BY SCHOOL

	<u>Budget 2010-11</u>	<u>Actual 2010-11</u>	<u>Projected Increase/Decrease</u>	<u>Projected 2011-12</u>
<u>I. Edgewood</u>				
<u>School Staff</u>				
Secy. to Principal	1.0	1.0	0.0	1.0
<u>Guidance & Pupil Personnel Services</u>				
Secy. to Psychologist	0.2	0.2	0.0	0.2
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
Total	6.2	6.2	0.0	6.2
 <u>II. Fox Meadow</u>				
<u>School Staff</u>				
Secy. to Principal	1.8	1.8	0.0	1.8
<u>Guidance & Pupil Personnel Services</u>				
Secy. to Psychologist	0.2	0.2	0.0	0.2
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
Total	7.0	7.0	0.0	7.0
 <u>III. Greenacres</u>				
<u>School Staff</u>				
Secy. to Principal	1.0	1.0	0.0	1.0
<u>Guidance & Pupil Personnel Services</u>				
Secy. to Psychologist	0.2	0.2	0.0	0.2
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
Total	6.2	6.2	0.0	6.2

TABLE XXIII (continued)
CIVIL SERVICE STAFF BY SCHOOL

	Projected <u>2010-11</u>	Actual <u>2010-11</u>	Projected <u>Increase/Decrease</u>	Projected <u>2011-12</u>
<u>IV. Heathcote</u>				
<u>School Staff</u>				
Secy. to Principal	1.0	1.0	0.0	1.0
<u>Guidance & Pupil Personnel Services</u>				
Secy. to Psychologist	0.2	0.2	0.0	0.2
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
Total	6.2	6.2	0.0	6.2
 <u>V. Quaker Ridge</u>				
<u>School Staff</u>				
Secy. to Principal	1.8	1.8	0.0	1.8
<u>Guidance & Pupil Personnel Services</u>				
Secy. to Psychologist	0.2	0.2	0.0	0.2
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
Total	7.0	7.0	0.0	7.0
 Elementary Total	32.6	32.6	0.0	32.6

TABLE XXIII (continued)
CIVIL SERVICE STAFF BY SCHOOL

	Projected <u>2010-11</u>	Actual <u>2010-11</u>	Projected <u>Increase/Decrease</u>	Projected <u>2011-12</u>
<u>V. Middle School</u>				
<u>School Staff</u>				
Secy. to Principal	1.0	1.0	0.0	1.0
Secy. to Assistant Principal	1.5	1.0	0.0	1.0
Account Clerk	1.0	1.0	0.0	1.0
Secy. to Dept. Chairs	<u>0.6</u>	<u>0.6</u>	<u>0.0</u>	<u>0.6</u>
	4.1	3.6	0.0	3.6
<u>Guidance & Pupil Services</u>				
Secy. to House Counselor	4.0	4.0	0.0	4.0
Secy. to Psychologist	<u>0.0</u>	<u>0.5</u>	<u>0.0</u>	<u>0.5</u>
	4.0	4.5	0.0	4.5
<u>Health</u>				
Nurse	2.0	2.0	0.0	2.0
Secretary to Nurse	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	3.0	3.0	0.0	3.0
<u>Plant</u>				
Custodians	<u>12.0</u>	<u>12.0</u>	<u>0.0</u>	<u>12.0</u>
Total Middle School	23.1	23.1	0.0	23.1
<u>VII. Senior High School</u>				
<u>School Staff</u>				
Secretary to Principal	1.0	1.0	0.0	1.0
Secretaries to Asst. Principals	2.0	2.0	0.0	2.0
Account Clerk	1.0	1.0	0.0	1.0
Clerk-Receptionist	1.0	1.0	0.0	1.0
Attendance Secretary(SpecAttendClerk)	1.0	1.0	0.0	1.0
Library Typist	1.0	1.0	0.0	1.0
Secretary to Dept. Heads	3.0	3.0	-1.0	2.0
Secretary to Alternative School	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	11.0	11.0	-1.0	10.0
<u>Guidance & Pupil Services</u>				
Secretary to Deans	5.0	5.0	0.0	5.0
Secretary to Psychologist	<u>0.4</u>	<u>0.4</u>	<u>0.0</u>	<u>0.4</u>
	5.4	5.4	0.0	5.4
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
Secretary to Nurse	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	0.0	2.0
<u>Plant</u>				
Custodians	<u>15.0</u>	<u>15.0</u>	<u>-1.0</u>	<u>14.0</u>
Total Senior High School	33.4	33.4	-2.0	31.4
JW/dm				
1/11				

TABLE XXIV
CIVIL SERVICE STAFF DISTRICT WIDE

<u>DISTRICT WIDE</u>	<u>Budget 2010-11</u>	<u>Actual 2010-11</u>	<u>Projected Increase/Decrease</u>	<u>Projected 2011-12</u>
<u>Audio Visual</u>				
Secretary	1.0	1.0	0.0	1.0
Specialists/Technicians	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>	<u>3.0</u>
	4.0	4.0	0.0	4.0
<u>CENTRAL ADMINISTRATION</u>				
<u>Superintendent's Office</u>				
Secretary to Board & Supt.	1.0	1.0	0.0	1.0
Secretary to Superintendent	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	0.0	2.0
<u>Personnel Office</u>				
Manager of Human Resources	1.0	1.0	0.0	1.0
Civil Service Coordinator	1.0	1.0	0.0	1.0
Personnel Assistant	1.0	1.0	0.0	1.0
Public Relations Asst.	1.0	1.0	0.0	1.0
Census	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	5.0	5.0	0.0	5.0
<u>Finance</u>				
Finance Officer	1.0	1.0	0.0	1.0
Secretary to Asst. Supt. For Business	1.0	1.0	0.0	1.0
Account Clerks	2.0	2.0	0.0	2.0
Bookkeeper	1.0	1.0	0.0	1.0
Accountant III	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	6.0	6.0	0.0	6.0
<u>Purchasing</u>				
Purchasing Officer	1.0	1.0	0.0	1.0
Secretary	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	0.0	2.0
<u>Computer Services</u>				
Database Manager	1.0	1.0	0.0	1.0
Computer Center Manager	1.0	1.0	0.0	1.0
Manager of IT	1.0	1.0	0.0	1.0
Network Specialist	1.0	1.0	0.0	1.0
Network Technician	2.0	2.0	0.0	2.0
Data Analyst	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	7.0	7.0	0.0	7.0
<u>Special Education (Guidance & Pupil Services)</u>				
Secretary to Director Special Ed	2.5	2.5	-0.75	1.75
<u>Health</u>				
Nurses	2.0	2.0	-1.0	1.0
Occupational Therapist	2.7	2.8	-0.1	2.7
Physical Therapist	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	5.7	5.8	-1.1	4.7

TABLE XXIV (continued)
CIVIL SERVICE STAFF DISTRICT WIDE

	Projected <u>2010-11</u>	Actual <u>2010-11</u>	Projected <u>Increase/Decrease</u>	Projected <u>2011-12</u>
<u>Instructional Services</u>				
Secretary to Asst. Supt. For Instruction	1.0	1.0	0.0	1.0
Secretary/Testing	<u>0.6</u>	<u>0.6</u>	<u>0.0</u>	<u>0.6</u>
	1.6	1.6	0.0	1.6
<u>Plant</u>				
Director of Plant & Facilities	1.0	1.0	0.0	1.0
Secretary to Director of Plant & Facilities	1.0	1.0	0.0	1.0
Asst. Director of Plant & Facilities	1.0	1.0	0.0	1.0
Supervisor of Special Projects/Maintenance	1.0	1.0	0.0	1.0
Groundsmen	6.0	6.0	0.0	6.0
Maintenance	6.0	6.0	0.0	6.0
Floating Night Cleaner	<u>1.0</u>	<u>1.0</u>	<u>-1.0</u>	<u>0.0</u>
	17.0	17.0	-1.0	16.0
<u>Transportation</u>				
Transportation Supervisor	1.0	1.0	0.0	1.0
Head Bus Driver	1.0	1.0	0.0	1.0
Asst. Head Bus Driver	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	3.0	3.0	0.0	3.0
<u>School Lunch Program*</u>				
School Lunch Manager	1.0	1.0	0.0	1.0
Assistant School Lunch Manager**	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	0.0	2.0
District Wide Total	57.8	57.9	-2.85	55.05
<u>Civil Service Staff Totals:</u>				
Elementary	32.6	32.6	0.0	32.6
Middle School	23.1	23.1	0.0	23.1
Senior High	33.4	33.4	-2.0	31.4
District Wide	<u>57.8</u>	<u>57.9</u>	<u>-2.85</u>	<u>55.05</u>
TOTAL CIVIL SERVICE STAFF	146.9	147.0	-4.85	142.15

JW/dm
1/11

*Funded through School Lunch Fund

**10 month position

APPENDIX - C

BASIC STAR EXEMPTION CALCULATION & ITS IMPACT ON THE AVERAGE \$23,975 ASSESSED HOME						
<u>BASIC STAR ***</u>						
<u>Basic STAR Rate Calculation</u>			2010/11		2011/12	
			Scarsdale	Mamaroneck	Scarsdale	Mamaroneck
A	Basic Exemption		\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
B	Westchester Price Differential Markup		3.2116 *	3.2116 *	3.3037 *	3.3037 *
C	County Equalization Ratio**		0.0164	0.0162	0.0166	0.0159
D	Equalization Adjustment		1.00	1.00	1.00	1.00
E	(A*B*C*D) Basic STAR Assessment Reduction		\$ 1,580	\$ 1,560	\$ 1,650	\$ 1,580
F	Tax Rate / \$1,000		801.62	836.91	840.15	863.62
G	(E*F) Basic STAR Exemption		\$ 1,267	\$ 1,306	\$ 1,386	\$ 1,364
<u>2010/11 Taxes Before and After STAR</u>						
H	\$23,975 Assessed Home		\$ 23,975	\$ 23,975		
I	(H/C) Approx. Market Value of \$23,975 Assessed Home		\$ 1,461,890	\$ 1,479,938		
J	(H*E) 2010/11 Taxes Before STAR		\$ 19,219	\$ 20,065		
K	(J-G) 2010/11 Taxes after STAR		\$ 17,952	\$ 18,759		
<u>2011/12 Taxes Before and After STAR</u>						
L	\$23,975 Assessed Home		\$ 23,975	\$ 23,975		
M	(L/C) Approx. Market Value of \$23,975 Assessed Home		\$ 1,444,277	\$ 1,507,862		
N	(L*E) 2011/12 Taxes Before STAR		\$ 20,143	\$ 20,705		
O	(N-G) 2011/12 Taxes after STAR		\$ 18,757	\$ 19,341		
P	(O-K) Tax Increase from 2010/11 to 2011/12		\$ 804	\$ 581		
Q	(P/K) Percentage Increase from 2010/11 to 2011/12		4.48%	3.10%		
* The Westchester Price Differential is Estimated. The actual number may vary.						
** The STAR formula uses the prior year County Equalization Ratios.						
*** Please see Appendix C - Page 3 for the definition of BASIC STAR exemption eligibility.						

ENHANCED STAR EXEMPTION CALCULATION & ITS IMPACT ON THE AVERAGE \$23,975 ASSESSED HOME					
<u>ENHANCED STAR***</u>					
<u>Enhanced STAR Rate Calculation</u>					
	2010/11		2011/12		
	Scarsdale	Mamaroneck	Scarsdale	Mamaroneck	
Enhanced Exemption	\$ 60,100	\$ 60,100	\$ 60,100	\$ 60,100	
Westchester Price Differential Markup	3.2116 *	3.2116 *	3.3037 *	3.3037 *	
County Equalization Ratio**	0.0164	0.0162	0.0166	0.0159	
Equalization Adjustment	1.00	1.00	1.00	1.00	
Enhanced STAR Assessment Reduction	\$ 3,170	\$ 3,130	\$ 3,300	\$ 3,160	
Tax Rate / \$1,000	801.62	836.91	840.15	863.62	
Enhanced STAR Exemption	\$ 2,541	\$ 2,620	\$ 2,772	\$ 2,729	
<u>2010/11 Taxes Before and After STAR</u>					
\$23,975 Assessed Home	\$ 23,975	\$ 23,975			
Approx. Market Value of \$23,975 Assessed Home	\$ 1,461,890	\$ 1,479,938			
2010/11 Taxes Before STAR	\$ 19,219	\$ 20,065			
2010/11 Taxes after STAR	\$ 16,678	\$ 17,445			
<u>2011/12 Taxes Before and After STAR</u>					
\$23,975 Assessed Home	\$ 23,975	\$ 23,975			
Approx. Market Value of \$23,975 Assessed Home	\$ 1,444,277	\$ 1,507,862			
2011/12 Taxes Before STAR	\$ 20,143	\$ 20,705			
2011/12 Taxes after STAR	\$ 17,370	\$ 17,976			
Tax Increase from 2010/11 to 2011/12	\$ 693	\$ 530			
Percentage Increase from 2010/11 to 2011/12	4.15%	3.04%			
* The Westchester Price Differential is Estimated. The actual number may vary.					
** The STAR formula uses the prior year County Equalization Ratios.					
*** Please see Appendix C - Page 3 for the definition of ENHANCED STAR exemption eligibility.					

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.

<http://www.orps.state.ny.us/star/faq.htm>

Q. What is STAR?

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

There are two parts to the STAR program:

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

The **Enhanced STAR** exemption is available for the primary residences of senior citizens (age 65 and older) with yearly household incomes not exceeding the statewide standard. For qualifying senior citizens, the Enhanced STAR program works by exempting the first \$60,100 for (10/11 & 11/12) of the full value of their home from school property taxes. For property owned by a husband and wife, or by siblings, only one of them must be at least 65 years of age as of December 31 of the year in which the exemption will begin to qualify for the Enhanced exemption. Their combined annual income, however, must not exceed the STAR income standard. The certified Income Standard for the Enhanced STAR exemption for the 2011-2012 School Levy is \$79,050.

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

A. Income is based on the applicant's second prior year's income tax return. For instance, for the 2010 assessment roll (2011/12 school levy for Scarsdale and Mamaroneck), income was based on the 2009 income tax return. The combined income of all of the owners and of any owner's spouse who resides on the premises may not exceed the STAR income standard (maximum) for the applicable income tax year. Income is defined as federal "adjusted gross income" [AGI] as reported on the applicant's Federal or State income tax return, less the "taxable amount" of total distributions from individual retirement accounts or individual retirement annuities, both of which are commonly known as "IRAs". A cost of living adjustment (COLA) is made annually to the STAR income standard; contact your local assessor or call 1-877-6-STAR-NY for the current income standard when that is available.

APPENDIX - D

BOCES Administrative & Facility Charges - 10 Year History					
	BOCES ADMINISTRATIVE AND FACILITY COSTS				
	ACTUAL EXPENDITURES 2001-02 THROUGH 2009-10,				
	ADOPTED BUDGET 2010-11 AND PROPOSED BUDGET 2011-12				
				Total	%
	Administration	Facility Charge	Special Charges	BOCES Charges	Inc. (Dec.)
2001-2002	152,605	93,672	0	246,277	N/A
2002-2003	167,205	135,015	0	302,220	22.72%
2003-2004	186,101	139,490	0	325,591	7.73%
2004-2005	201,240	139,389	0	340,629	4.62%
2005-2006	199,350	137,477	0	336,827	(1.12%)
2006-2007	227,716	144,505	0	336,827	0.00%
2007-2008	247,292	143,825	0	391,117	16.12%
2008-2009	256,345	143,250	0	399,595	2.17%
2009-2010	270,317	147,285	0	417,602	4.51%
2010-2011	279,647	143,448	0	423,095	1.32%
2011-2012	286,471	139,342	0	425,813	0.64%

APPENDIX - E

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

Funds have been provided in this section of the budget for refunds of property taxes for prior years. Listed below are the refunds that have been made for the period 2000-01 through 1/26/11; the Adopted Budget for 2010-11, and the proposed budget for 2011-12.

YEAR	AMOUNT	PROPERTY
2000-01 Actual	\$142,952	46 Hampton Rd.- \$14,023 & 2 Overhill Rd. - \$127,278
2001-02 Actual	\$474,976	Sutton Hay Day - \$79,821; Heathcote / Overhill Corp. - \$365,430; Six-Others \$29,725
2002-03 Actual	\$39,248	Various \$39,248.
2003-04 Actual	\$270,109	Quaker Ridge CC - \$131,926; Scarsdale Shopping Center - \$105,776; Hanover Associates - \$24,779; Others \$7,628.
2004-05 Actual	\$0	None in 2004-05
2005-06 Actual	\$0	None in 2005-06
2006-07 Actual	\$26,872	Various \$26,872
2007-08 Actual	\$308,752	Scarsdale Chateaux - \$285,926; Three Others - \$22,826.
2008-09 Actual	\$317,857	Fenway Golf Course - \$118,387; Winged Foot Golf Course - \$136,088; Six Others - \$63,382.
2009-10 Actual	\$52,010	Various \$52,010.
2010-11 Budget	\$50,000	
Actual to date = >>>>	\$60,534	Various \$60,534.
2011-12 Proposed	\$50,000	

In 1990-91, a certiorari reserve fund was established to provide funds for pending certiorari cases. The Certiorari Reserve balance as of 6/30/10 was \$1,392,679. We plan on using our reserve and current year budget of \$50,000 to fund most of the current year refunds (\$60,534 to date). The current overage of \$10,534 as well as any other refunds that occur during the year will be funded from the reserve. Interest income earned on the reserve is added back to the reserve. See page 58 for more information on reserves.

APPENDIX - F

Summary – Aides and Part-Time Bus Drivers

2011/12 Aides Budget

Teacher Aides - District – decreased 50 hours
Heathcote - increased 5 hours
Middle School – increase 25 hours
Senior High - increased 3 hours

Kindergarten Aides - Edgewood – increased 30 hours
Fox Meadow – increased 30 hours
Greenacres – increased 30 hours
Heathcote – increased 30 hours
Quaker Ridge – increased 55 hours

Note: Approximately 88% of the increase in the Kindergarten Aides (including benefits) will be funded from the Federal Education for Jobs program for the 2011-12 School Year.

Cafeteria Aides – Heathcote – increased 10 hours

Learning Resource Centers – Heathcote - increased 5 hours
Quaker Ridge - increased 2 hours

Special Classes – Greenacres – decreased 50 hours
Quaker Ridge – decreased 15 hours
Middle School – decreased 25 hours

CSE Aides - 1:1 aides decreased hours, these hours are required by Federal and State Law, and are determined by the Committee on Special Education.

2011/12 Bus Drivers

Part-Time Bus Drivers - The District employs 64 part-time bus drivers to operate its transportation program as described on pp. 47-48 of this document. Of these, 60 drivers work 30 hours per week; 4 additional drivers are used in the afternoons only for a total of 15 hours per week.

Aides Cost	2011-12				38	Weeks						
	SA	TA	CAF	PA	KGN	CSE	LRC	P Curr	SPC	ESL		Total
District												
Hrs/Wk.	17	50	0	0	0	0	0	0	0	120		187
Hrs/Yr.	646	1,900								4,560		7,106
Total \$	11,408	41,040								85,001		137,449
Edgewood												
Hrs/Wk.	17	85	100	17	75	230	20	0	50	0		594
Hrs/Yr.	646	3,230	3,800	646	2,850	8,740	760		1,900			22,572
Total \$	9,244	62,411	75,555	14,877	59,508	176,371	17,708		37,544			453,218
Fox Meadow												
Hrs/Wk.	17	100	110	17	75	190	20	0	50	0		579
Hrs/Yr.	646	3,800	4,180	646	2,850	7,220	760		1,900			22,002
Total \$	13,773	75,607	82,628	11,253	56,212	153,189	15,835		35,374			443,871
Greenacres												
Hrs/Wk.	17	80	90	17	75	125	20	0	50	0		474
Hrs/Yr.	646	3,040	3,420	646	2,850	4,750	760		1,900			18,012
Total \$	9,877	61,819	69,244	12,125	60,087	93,246	14,476		47,054			367,928
Heathcote												
Hrs/Wk.	17	85	100	17	75	180	20	0	50	0		544
Hrs/Yr.	646	3,230	3,800	646	2,850	6,840	760		1,900			20,672
Total \$	11,408	65,263	80,986	14,716	64,296	134,022	15,617		37,117			423,425
Quaker Ridge												
Hrs/Wk.	0	90	100	17	100	211	20	0	110	0		648
Hrs/Yr.	0	3,420	3,800	646	3,800	8,018	760		4,180			24,624
Total \$	0	71,739	76,422	14,070	80,627	150,356	16,864		74,402			484,480
Elementary Totals												
Hrs/Wk.	68	440	500	85	400	936	100	0	310	0		2,839
Hrs/Yr.	2,584	16,720	19,000	3,230	15,200	35,568	3,800		11,780			107,882
Total \$	44,302	336,839	384,835	67,041	320,730	707,184	80,500		231,491			2,172,922
Middle School												
Hrs/Wk.	85	130	113	17.0	0	160	50	100	75	0		730
Hrs/Yr.	3,230	4,940	4,275	646		6,080	1,900	3,800	2,850			27,721
Total \$	59,568	95,962	83,230	15,039		124,431	47,061	65,436	49,970			540,697
Senior High												
Hrs/Wk.	85	360	85	0	0	100	50	0	25	0		705
Hrs/Yr.	3,230	13,680	3,230			3,800	1,900		950			26,790
Total \$	60,781	286,076	66,669			77,558	41,724		16,872			549,680
Total \$												
Hrs/Wk.	255	980	698	102	400	1,196	200	100	410	120		4,461
Hrs/Yr.	9,690	37,240	26,505	3,876	15,200	45,448	7,600	3,800	15,580	4,560		169,499
Total \$	176,059	759,917	534,734	82,080	320,730	909,173	169,285	65,436	298,333	85,001		3,400,748

Aides Cost	2010-11				38	Weeks						
	SA	TA	CAF	PA	KGN	CSE	LRC	P Curr	SPC	ESL		Total
District												
Hrs/Wk.	17	100	0	0	0	0	0	0	0	120		237
Hrs/Yr.	646	3,800								4,560		9,006
Total \$	10,937	70,769								83,767		165,473
Edgewood												
Hrs/Wk.	17	85	100	17	45	295	20	0	50	0		629
Hrs/Yr.	646	3,230	3,800	646	1,710	11,210	760		1,900			23,902
Total \$	9,813	64,526	78,428	14,554	36,529	220,345	17,328		33,459			474,982
Fox Meadow												
Hrs/Wk.	17	100	110	17	45	272	20	0	50	0		631
Hrs/Yr.	646	3,800	4,180	646	1,710	10,336	760		1,900			23,978
Total \$	9,813	83,155	81,788	13,321	33,790	199,952	15,451		31,103			468,373
Greenacres												
Hrs/Wk.	17	80	90	17	45	131	20	0	100	0		500
Hrs/Yr.	646	3,040	3,420	646	1,710	4,978	760		3,800			19,000
Total \$	9,477	63,400	67,416	11,563	34,787	100,613	13,147		77,492			377,895
Heathcote												
Hrs/Wk.	17	80	90	17	45	180	15	0	50	0		494
Hrs/Yr.	646	3,040	3,420	646	1,710	6,840	570		1,900			18,772
Total \$	10,937	60,619	69,171	13,908	37,745	131,953	11,752		36,100			372,185
Quaker Ridge												
Hrs/Wk.	0	90	100	17	45	228	20	0	125	0		625
Hrs/Yr.	0	3,420	3,800	646	1,710	8,664	760		4,750			23,750
Total \$	0	73,952	76,234	13,908	38,464	161,599	16,102		82,356			462,615
Elementary Totals												
Hrs/Wk.	68	435	490	85	225	1,106	95	0	375	0		2,879
Hrs/Yr.	2,584	16,530	18,620	3,230	8,550	42,028	3,610		14,250			109,402
Total \$	40,040	345,652	373,037	67,254	181,315	814,462	73,780		260,510			2,156,050
Middle School												
Hrs/Wk.	85	105	113	17.0	0	150	50	100	75	0		695
Hrs/Yr.	3,230	3,990	4,275	646		5,700	1,900	3,800	2,850			26,391
Total \$	57,029	95,267	82,955	14,877		109,518	38,390	63,907	54,463			516,406
Senior High												
Hrs/Wk.	85	357	85	0	0	100	50	0	25	0		702
Hrs/Yr.	3,230	13,566	3,230			3,800	1,900		950			26,676
Total \$	61,694	275,795	64,851			75,022	40,423		16,074			533,859
Total \$												
Hrs/Wk.	255	997	688	102	225	1,356	195	100	475	120		4,513
Hrs/Yr.	9,690	37,886	26,125	3,876	8,550	51,528	7,410	3,800	18,050	4,560		171,475
Total \$	169,700	787,483	520,843	82,131	181,315	999,002	152,593	63,907	331,047	83,767		3,371,788

APPENDIX – G

II INSTRUCTION		
Data Sheet D - Extracurricular Assignments		
2011-12 CALCULATIONS		
Funds for extracurricular assignments are determined by agreement between the Board of Education and the Scarsdale Teachers Association. Extra curricular assignment pay should be the product of the appropriate point value times .0019 times the Base Salary (Class I, Step 1) in effect during each year of the Agreement. For teachers regularly employed by the Board who advise in the same activity beyond one year, the multiplier shall be as follows: Year 2=.0021, Year 3=.0023.		
2010-11 CALCULATIONS	2010-11 Points	Budgeted \$ Amount
211-139 Senior High School		
High School Yearbook Advisor (65)	65	8,510
High School Yearbook Advisor (65)	65	8,510
High School Newspaper Advisor (65)	115	15,056
High School Senior Class Advisor(55)	55	6,574
High School Senior Class Advisor(55)	55	6,574
High School Student Government Advisor	75	9,819
High School Speech & Debate Coach	105	13,747
High School Assistant Speech & Debate Coach	40	5,237
High School Chamber Orchestra	75	9,819
High School U.N. Club Advisor	90	11,783
High School Band Director	50	6,546
High School Video Production	20	2,391
High School Video Production	20	2,391
Drama Club Advisor	40	5,237
Technical Club Advisor	40	5,237
Musical Pit Director	20	2,618
Tri M Honor Society	20	2,618
Drama Director (3 productions 35 each)	105	13,747
Technical Director (3 productions 30 each)	90	11,783
Musical Production Coach (3 productions 30 each)	90	11,783
Literary Magazine Advisor	40	5,237
Habitat for Humanity	40	5,237
Mock Trial	45	5,891
French Club	10	1,309
Junior Class Advisor (35)	35	4,184
Junior Class Advisor (35)	35	4,184
Sophomore Class Advisor (20)	20	2,391
Sophomore Class Advisor (20)	20	2,391
Freshman Class Advisor (15)	15	1,793
Freshman Class Advisor (15)	15	1,793
Science Team Coach	5	655
Science Team Coach	5	655
Science Olympiad (per person)	20	2,618
Mathematics Team Coach	50	6,546
All County/State High School Chorus	15	1,964
Foreign Exchange Advisor	20	2,618
Asst. Foreign Exchange Advisor	10	1,309
Total Senior High School		210,751

<u>Middle School</u>			
Technical Advisor		25	3,273
Yearbook Advisor		95	12,437
Student Government Advisor		95	12,437
Student Government Asst.		40	5,237
Speech Contest Director		25	3,273
Literary Magazine Advisor		40	5,237
Drama Director	(3 productions 30 each)	90	11,783
Musical Director	(3 productions 30 each)	90	11,783
Costume/Props Director	(3 productions 30 each)	90	11,783
Production Technical Advisor		90	11,783
Video Yearbook		25	3,273
Newspaper		20	2,618
Math Counts Club		15	1,964
Math Counts Club		10	1,309
Debate Club		10	1,309
Science Olympiad	(20 per advisor)	20	2,618
Science Olympiad	(20 per advisor)	20	2,618
Science Olympiad	(20 per advisor)	20	2,618
Science Olympiad	(20 per advisor)	20	2,618
Science Olympiad	(20 per advisor)	20	2,618
Human Rights Advisor		13	1,702
Human Rights Advisor		12	1,571
Young Women in Leadership		15	1,964
School Store		10	1,309
School Store		5	655
Activities Advisors		70	8,367
Jazz Ensemble		40	5,237
Percussion Ensemble		40	5,237
Wind Chamber Ensemble		40	5,237
Director of Show Choir		40	5,237
Brass Ensemble		20	2,618
All County State Middle School Chorus		5	655
All County State Middle School Chorus		5	655
Total Middle School			153,034
<u>Elementary Schools</u>			
Activity Advisors (5 x 100)		500	59,765
Elementary Band Advisor		40	5,237
Elementary Orchestra Advisor		40	5,237
All County Elementary Chorus		40	5,237
Total Elementary			75,475
Grand Total Extracurricular Assignments			439,260

II INSTRUCTION				
285-000 Interscholastic Athletics				
Data Sheet A-1 Sports, Coaching Salaries, and Student Participation				
2011-12 CALCULATIONS				
Funds for Director and Coaches salaries are determined by Agreement between the Board of Education and the Scarsdale Teachers Association. Athletic coaching salaries are the product of the appropriate point value listed below, times a factor of 0.0023, times the base salary (BA Step 1) in effect during a given salary year. For example, in 2011-12 the base salary is \$56,920. Therefore, \$56,920 x 0.0023=\$130.92/point. For teachers regularly employed by the Board who coach in the same sport beyond one year, the multiplier is as follows: Second year: .0025, third year: 0.0027, fourth year: 0.0029, fifth year: 0.0030. The estimated salaries below are based upon present incumbents				
Sport	Position	Points	\$ Amount	# of Students Participating**
Baseball	Director of Athletics	210	29,883	
	Head	60	10,246	20
	Asst.	40	5,464	
	JV	46	7,855	22
Basketball	Frosh	38	6,489	21
	Head	76	12,978	17
	Asst. Boys	40	6,830	
	Boys JV	50	8,538	16
	Boys Frosh	46	7,445	18
	Girls Head	76	12,035	12
	Asst. Girls	40	6,527	
	Girls JV	50	6,119	19
	Girls Frosh	46	7,844	19
Bowling	Head	43	7,343	20
Cheerleading	Head - Fall	42	6,833	13
	JV-Fall	37	4,722	14
	Head - Winter	42	6,833	13
	JV-Winter	37	4,722	14
	Head-Modified	30	4,269	23
	Asst. -Modified	27	3,718	
Crew		40	5,507	25
Cross Country	Head	57	9,733	67
	Asst.	36	5,533	
	Asst.	36	5,507	
	Modified Head	30	5,123	65
	Modified Asst.	27	4,611	
Football	Head	85	14,515	38
	Asst.	50	6,119	
	Asst.	50	7,751	
	Asst.	50	8,538	
	JV Head	43	7,343	26
	JV Asst.	36	6,147	
	Frosh Head	36	6,147	26
	Frosh Asst.	36	6,147	
	Frosh Asst.	36	6,147	
Field Hockey	Head	58	9,904	23
	Asst.	40	5,303	
	JV	38	5,232	26
	Frosh	35	4,528	24
	Modified Head	30	5,123	42
	Modified Asst.	27	4,611	

II INSTRUCTION					
285-000 Interscholastic Athletics					
Data Sheet A-2 Continued					
		2010-11 CALCULATIONS			
Sport	Position	Points	\$ Amount	# of Students Participating**	
Golf-Boys		45	7,684	18	
Golf-Girls		45	7,684	23	
Gymnastics	Head	65	11,099	20	
	Asst.	48	5,875		
Ice Hockey	Head	54	8,669	20	
	Asst.	40	5,303		
	Head-Modified	33	5,456	19	
	Asst.-Modified	30	4,131		
	Asst.-Modified	30	3,825		
Indoor Track	Head	72	12,295	95	
	Asst.	47	8,026		
	Asst.	47	8,026		
	Asst.	47	8,026		
Lacrosse	Head Boys	63	10,758	33	
	Asst. Boys Varsity	43	7,343		
	JV Boys	48	8,196	30	
	Frosh Boys	43	6,578	23	
	Boys Modified-Head	30	5,123	58	
	Boys Modified-Asst.	27	4,611		
	Head Girls	63	10,758	23	
	Asst. Girls Varsity	43	6,578		
	JV Girls	48	7,099	24	
	Frosh Girls	43	5,921	27	
	Girls Modified-Head	30	5,123	60	
	Girls Modified-Asst.	27	4,611		
Outdoor Track	Head	68	11,612	109	
	Asst.	40	6,221		
	Asst.	40	6,830		
	Asst.	40	6,830		
Modified Track	Head	30	5,123	72	
	Asst.	27	4,611		
	Asst.	27	4,611		
Skiing	Head	45	7,292	43	
	Asst.	35	5,777		
Soccer	Boys Head A	67	10,658	23	
	Asst. A	40	6,830		
	Varsity B (Boys)	53	8,108	23	
	Boys JV	48	6,119	18	
	Boys Frosh	42	5,977	19	
	Girls Head	67	11,441	23	
	Asst.	40	5,507		
	Varsity B (Girls)	53	9,050		
	Girls JV	48	5,875	15	
	Girls Frosh	42	5,354	18	
Softball	Head	55	9,392	16	
	Asst.	40	6,527		
	JV	40	6,119	20	
	Frosh	30	3,519	20	

II INSTRUCTION				
285-000 Interscholastic Athletics				
Data Sheet A-2 Continued				
2010-11 CALCULATIONS				
Sport	Position	Points	\$ Amount	# of Students Participating**
Swimming	Boys Head	65	10,352	37
	Boys Asst.	50	8,057	
	Girls Head	65	11,099	37
	Girls Asst.	50	7,853	
Tennis	Boys Head	50	8,538	14
	Boys JV	33	5,635	20
	Boys Head Varsity B	33	5,456	15
	Girls Head A	50	8,538	14
	Girls JV	33	5,635	19
	Girls Head Varsity B	33	5,456	18
Volleyball	Head	54	9,221	20
	JV	38	6,273	18
	Frosh	30	5,123	22
	Modified Head	30	5,123	64
	Modified Head	30	5,123	
	Modified Asst	27	4,611	
Wrestling	Head	67	11,441	25
	JV	48	7,751	
	Head-Modified	30	5,123	31
	Asst.Modified	27	4,611	
H.S. Intramural Director	Fall	30	5,123	
	Winter	30	5,123	
	Spring	30	5,123	
Modified Athletic Coordinator-Fall		35	5,977	
Modified Athletic Coordinator-Winter		35	5,977	
Modified Athletic Coordinator-Spring		35	5,977	
MS Director of Afterschool Life		90	15,368	
Total Coaching Salaries			834,130	
Other				
Total Athletics Salary			834,130	
**includes team managers				

APPENDIX - H

VEHICLE REPLACEMENT SCHEDULE

In the early 1990's, the District bonded the purchase of a new fleet of vehicles (large buses, minibuses and station wagons) both for the Building Department and the Transportation Department.

Since bonding is not a customary funding mechanism for a fleet, the District has made every effort to appropriate funds each year for gradual fleet replacement. Budget constraints have forced the District to defer major purchases, particularly large buses. If we are unable to reinstate the purchase of two large buses each year, we will again explore lease/purchase options. Below is a projected schedule for vehicle replacement for the next five years. The following pages present statistics concerning age and mileage of the fleet.

Vehicle purchase projections for the following five (5) year period:

School Year	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
	Actual	Actual	(budget)	(plan)	(plan)	(plan)	(plan)	(plan)
Large buses	1	1	1	0	2	2	2	2
<i>Cost per bus</i>	\$ 89,363	\$ 91,363	\$ 92,852	n/a	106,500	111,000	113,000	113,000
Lease Payments	\$128,011	\$128,011	\$0	\$0	\$0	\$0	\$0	\$0
Mini buses	5	2	0	0	2	2	2	2
<i>Cost per bus</i>	\$ 33,786	\$ 36,750	\$ 42,500	n/a	\$43,750	\$44,500	\$45,750	\$46,700
Lift gate buses	0	0	1	0	1	0	0	0
<i>Cost per bus</i>			\$48,400	n/a	67,200	0	0	0
Wagons	0	0	0	3	0	1	1	1
<i>Cost per vehicle</i>	\$ -	\$ -	\$ -	29,500	0	33,500	35,350	35,350
Total Cost:	\$ 386,304	\$ 292,874	\$ 141,252	\$ 88,500	\$ 367,700	\$ 344,500	\$ 352,850	\$ 354,750

STATISTICS of LARGE BUS FLEET							
Vehicle Number	Type	Number of Passengers	Purchase Year	Years on Road	2010-11 Assignment	Mileage A/O 1/11	
132	Large Bus	66	1990	20	Spare	98,842	
136	Large Bus	66	1997	13	Spare	63,045	
137	Large Bus	66	2000	10	In Service	69,290	
138	Large Bus	66	2000	10	In Service	79,117	
139	Large Bus	66	2001	9	In Service	54,698	
140	Large Bus	66	2001	9	In Service	50,805	
141	Large Bus	66	2002	8	In Service	62,847	
142	Large Bus	66	2002	8	In Service	53,838	
143	Large Bus	66	2003	7	In Service	61,732	
144	Large Bus	66	2003	7	In Service	47,200	
145	Large Bus	66	2005	5	In Service	54,773	
146	Large Bus	66	2005	5	In Service	49,017	
147	Large Bus	66	2006	4	In Service	45,591	
148	Large Bus	66	2006	4	In Service	49,825	
149	Large Bus	66	2006	4	In Service	52,908	
150	Large Bus	66	2006	4	In Service	42,026	
151	Large Bus	66	2006	4	In Service	42,657	
152	Large Bus	66	2006	4	In Service	34,343	
153	Large Bus	66	2006	4	In Service	35,313	
154	Large Bus	66	2006	4	In Service	42,303	
155	Large Bus	66	2009	1	In Service	61,732	
156	Large Bus	66	2011	0	In Service	4,323	
157	Large Bus	66	2011	0	In Service	4,861	
Average annual miles for large buses in 2010 was					7,372		
Average total mileage for large buses is					50,482		
Average age of fleet for large buses is					6		

STATISTICS of SMALL BUS FLEET						
Bus No.	Type	Number of Passengers	Purchase Year	Years On Road	2010-11 Assignment	Mileage A/O Jan-11
63	Mini Bus	18	1997	14	Spare	76,105
64	Mini Bus	18	1997	14	Spare	89,931
67	Mini Bus	19	1998	13	In Service	135,305
68	Mini Bus	19	1998	13	In Service	91,028
69	Mini Bus	19	1998	13	In Service	90,980
70	Mini Bus	19	1999	12	In Service	112,248
71	Mini Bus	19	1999	12	In Service	125,229
72	Mini Bus	19	1999	12	In Service	110,811
C-16	Wagon	5	1999	12	Spare	145,151
73	Mini Bus	6+3 w/chairs	2000	11	In Service	98,845
74	Mini Bus	20	2000	11	In Service	100,324
75	Mini Bus	20	2000	11	In Service	111,434
76	Mini Bus	8+2w/chairs	2000	11	In Service	100,166
77	Mini Bus	8+2w/chairs	2001	10	In Service	146,867
78	Mini Bus	20	2001	10	In Service	140,889
79	Mini Bus	20	2001	10	In Service	119,381
80	Mini Bus	20	2001	10	In Service	123,745
81	Mini Bus	20	2002	9	In Service	82,499
82	Mini Bus	20	2002	9	In Service	104,152
83	Mini Bus	20	2002	9	In Service	91,861
84	Mini Bus	20	2002	9	In Service	81,520
85	Mini Bus	20	2002	9	In Service	82,657
86	Mini Bus	20	2002	9	In Service	94,568
87	Mini Bus	20	2002	9	In Service	87,900
C-18	Wagon	5	2002	9	In Service	103,962
88	Mini Bus	20	2003	8	In Service	106,833
89	Mini Bus	20	2003	8	In Service	73,818
90	Mini Bus	20	2003	8	In Service	90,630
C-19	Wagon	5	2004	7	In Service	59,625
C-20	Wagon	5	2004	7	In Service	121,825
91	Mini Bus	20	2005	6	In Service	54,948
92	Mini Bus	20	2005	6	In Service	51,014
93	Mini Bus	20	2005	6	In Service	72,381
94	Mini Bus	20	2005	6	In Service	59,674
95	Mini Bus	20	2005	6	In Service	55,803
C-21	Sedan	5	2005	6	In Service	110,783
C-22	Sedan	5	2005	6	In Service	103,257
C-23	Sedan	5	2005	6	In Service	89,331
35	Mini Bus	18	2006	5	In Service	51,505
36	Mini Bus	18	2006	5	In Service	47,893
37	Mini Bus	18	2006	5	In Service	49,610
96	Mini Bus	18	2006	5	In Service	54,584
97	Mini Bus	18	2006	5	In Service	44,138
98	Mini Bus	18	2006	5	In Service	49,982
99	Mini Bus	18	2006	5	In Service	74,032
100	Mini Bus	18	2006	5	In Service	57,582
C-25	SUV	5	2006	5	In Service	65,251
38	Mini Bus	18	2007	4	In Service	40,845
39	Mini Bus	18	2007	4	In Service	34,797
40	Mini Bus	18	2007	4	In Service	29,264
C-24	Sedan	5	2007	4	In Service	58,057
C-26	SUV	5	2007	4	In Service	34,255
C-27	SUV	5	2007	4	In Service	26,107
41	Mini Bus	20	2009	2	In Service	17,366
42	Mini Bus	20	2009	2	In Service	38,634
43	Mini Bus	20	2009	2	In Service	33,279
44	Mini Bus	20	2009	2	In Service	33,757
45	Mini Bus	20	2009	2	In Service	45,528
46	Mini Bus	20	2010	1	In Service	13,602
47	Mini Bus	20	2010	1	In Service	9,858
48	Mini Bus	6+2 w/chair	2009	1	In Service	8,203
		Average annual miles for the mini buses is		8,564		
		Average annual miles for the wheel chair buses is		10,360		
		Average annual miles for the wagons/sedans is		11,704		
		Average age of fleet-mini buses before new purchases			8.6	
		Average mileage of fleet-mini buses before new purchases			89,713	

APPENDIX – I

UNDISTRIBUTED EXPENSE

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.

Retirement expense is based on an estimate of the salaries to be paid to professional staff members for the upcoming school year multiplied by the contribution rate. The TRS rate has increased by 3,000% from the 0.36% rate charged in 2003/04 to the estimated 11.11% rate we are using for 2011/12 budget.

<u>Budget Year</u>	<u>TRS %</u>	<u>Total TRS Budget</u>
1992-93	6.64%	1,710,747
1993-94	8.00%	1,962,734
1994-95	8.41%	1,990,400
1995-96	7.24%	1,885,105
1996-97	6.37%	2,088,729
1997-98	3.75%	990,198
1998-99	1.25%	363,915
1999-00	1.42%	434,361
2000-01	1.43%	466,067
2001-02	0.43%	129,725
2002-03	0.36%	123,366
2003-04	0.36%	162,285
2004-05	5.63%	2,622,972
2005-06	7.97%	3,673,304
2006-07	8.60%	4,422,538
2007-08	8.73%	5,645,453
2008-09	7.63%	4,284,902
2009-10	6.19%	3,786,852
2010-11 Adopted Bud	8.62%	7,461,391
2011-12 Proposed Bud	11.11%	9,130,531

UNDISTRIBUTED EXPENSE

EMPLOYEES' RETIREMENT

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

ERS charges for most of the 15 past years have been extremely low; however, they have risen significantly in the last few years. The aggregated contribution rate is estimated to increase from approximately 11.5% of payroll in 2010/11 to an estimated 15.80 % in 2011/12. ERS contributions have increased more than 2,200% as compared to 2002-03 levels.

TOTAL EXPENDITURES

1995-96	ACTUAL	15,000
1996-97	ACTUAL	20,881
1997-98	ACTUAL	150,660
1998-99	ACTUAL	47,983
1999-00	ACTUAL	42,844
2000-01	ACTUAL	17,812
2001-02	ACTUAL	60,559
2002-03	ACTUAL	100,908
2003-04	ACTUAL	458,468
2004-05	ACTUAL	1,224,127
2005-06	ACTUAL	1,137,906
2006-07	ACTUAL	1,135,252
2007-08	ACTUAL	1,094,288
2008-09	ACTUAL	1,103,797
2009-10	ACTUAL	1,000,321
2010-11	ADOPTED BUDGET	2,643,411
2011-12	PROPOSED BUDGET	3,285,490

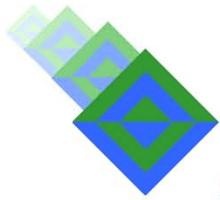
UNDISTRIBUTED EXPENSE

HEALTH INSURANCE

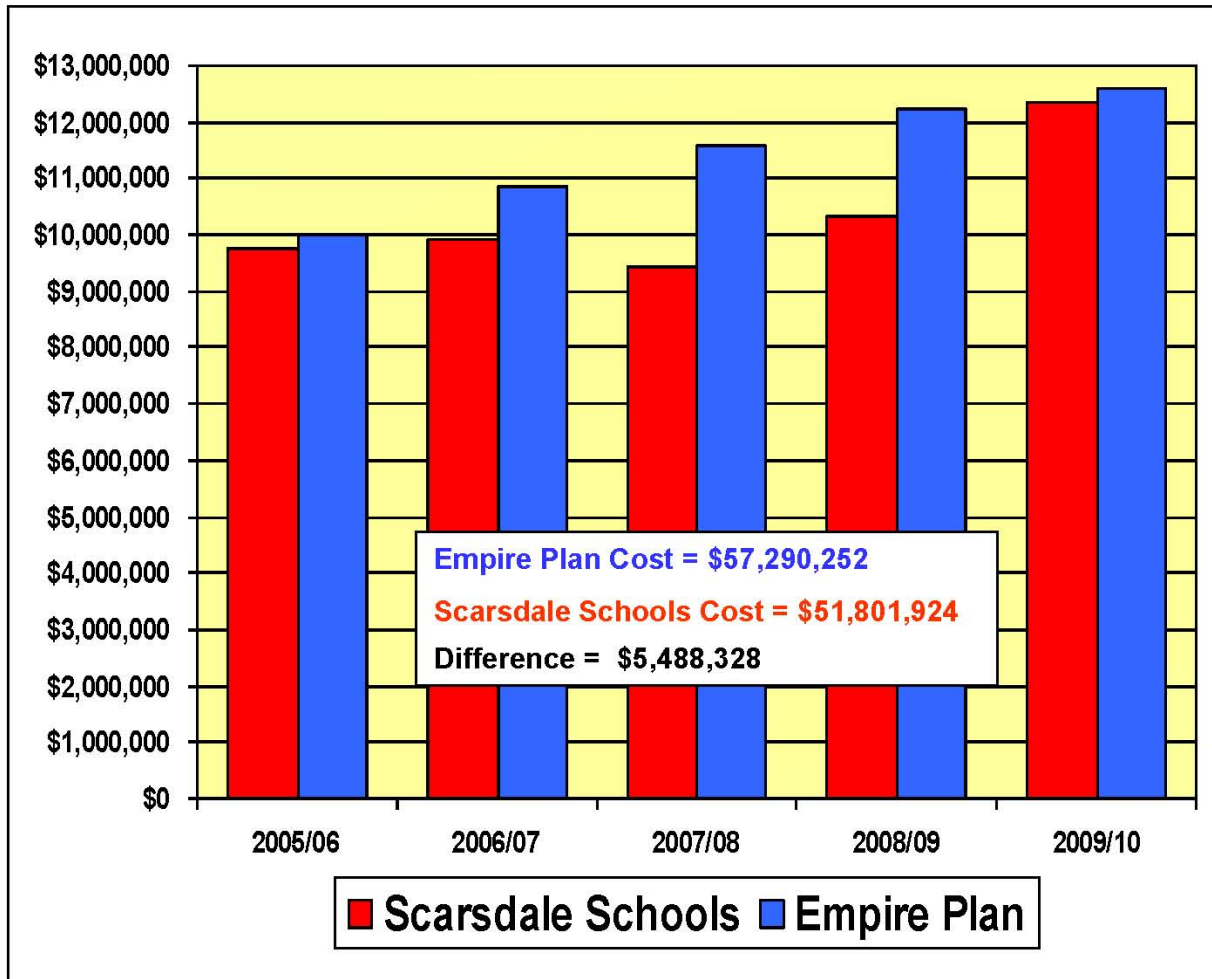
The Board provides a health insurance program for all full-time District employees, their qualifying spouse and dependent(s). Prior to the 1988-89 school year, the District participated in the New York State “Empire Plan” and an H.M.O. Plan (Kaiser Foundation). In 1988-89 the District withdrew from the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

Listed below are the actual expenditures for the years 1990-91 through 2008-09, the 2009-10 Adopted Budget, and the 2010-11 Proposed Budget.

<u>YEAR</u>	<u>EXPENDITURES</u>	
1991-92	3,439,570	
1992-93	3,102,222	
1993-94	2,958,034	
1994-95	3,505,805	
1995-96	3,505,805	
1996-97	3,953,478	
1997-98	3,938,750	
1998-99	4,801,732	
1999-00	5,056,563	
2000-01	5,948,628	
2001-02	6,323,802	
2002-03	7,796,238	
2003-04	8,673,304	
2004-05	9,102,858	
2005-06	9,766,698	
2006-07	9,906,552	
2007-08	9,455,348	
2008-09	10,336,035	
2009-10	12,337,291	
2010-11	12,595,000	BUDGET
2010-11	12,595,000	ESTIMATED ACTUAL
2011-12	13,238,000	PROPOSED BUDGET



Scarsdale Schools vs. Empire Plan



This exhibit provides a comparison of the District's self-insured costs and the corresponding Empire Plan premiums dating back five plan years (July through June). Census assumptions are made to accommodate the different premium tiers offered by each plan. The Empire Plan Premiums increased an additional 13.3% January 2011. The District costs are little under \$5.5 million less when compared to the applicable Empire Plan premiums over the past five years.

UNDISTRIBUTED EXPENSE
SOCIAL SECURITY / MEDICARE

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

YEAR	RATE	WAGE MAXIMUM	TOTAL FISCAL EXPENDITURES
2004	6.20%	\$87,900	
	1.45%	No Limit Medicare	
			3,972,141
2005	6.20%	\$90,000	
	1.45%	No Limit Medicare	
			4,132,879
2006	6.20%	\$94,200	
	1.45%	No Limit Medicare	
			4,461,048
2007	6.20%	\$97,500	
	1.45%	No Limit Medicare	
			4,758,785
2008	6.20%	\$102,000	
	1.45%	No Limit Medicare	
			5,034,606
2009	6.20%	\$106,800	
	1.45%	No Limit Medicare	
			5,144,222
2010	6.20%	\$106,800	
	1.45%	No Limit Medicare	
			5,605,540*
			5,275,540**
2011	6.20%	\$106,800	
	1.45%	No Limit Medicare	
			5,544,635***
2012	6.20%	unknown	
	1.45%	No Limit Medicare	

* Adopted Budget
 ** Estimated Actual
 *** Proposed Budget

UNDISTRIBUTED EXPENSE

Dental / Vision Plan

Funds for Dental & 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>
2001-02	548	Teach/Adm/Nurses/Secy's/Cust	@\$1,457	798,436
2002-03	566	Teach/Adm/Nurses/Secy's/Cust	@\$1,457	824,662
2003-04	581	Teach/Adm/Nurses/Secy's/Cust	@\$1,486	863,366
2004-05	576	Teach/Adm/Nurses/Secy's/Cust	@\$1,516	873,216
2005-06	580	Teach/Adm/Nurses/Secy's/Cust	@\$1,546	896,680
2006-07	598	Teach/Adm/Nurses/Secy's/Cust	@\$1,593	952,614
2007-08	614	Teach/Adm/Nurses/Secy's/Cust	@\$1,593	978,102
2008-09	626	Teach/Adm/Nurses/Secy's/Cust	@\$1,593	997,218
2009-10	612	Teach/Adm/Nurses/Secy's/Cust	@\$1,647	1,007,964
2010-11	611	Teach/Adm/Nurses/Secy's/Cust	@\$1,684	1,028,924**
	603	Teach/Adm/Nurses/Secy's/Cust	@\$1,684	1,015,452*
2011-12	608	Teach/Adm/Nurses/Secy's/Cust	@\$1,722	1,046,976***

* Adopted Budget

** Estimated Actual

*** Proposed Budget

Please proceed to the next page

APPENDIX – J

Undistributed Expense - Data Sheet B					
Schedule of Long-Term Serial Bond Obligations From 2005 through 2028					
O/S as of Date	Obligations Outstanding	Budget Year	Total Interest	Total Principal	Total Debt Service
7/1/2005	73,150,000	2005/06	2,965,866	5,785,000	8,750,866
7/1/2006	67,365,000	2006/07	3,078,390	5,330,000	8,408,390
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	47,335,000	2012/13	1,826,382	6,005,000	7,831,382
7/1/2013	41,330,000	2013/14	1,607,012	6,255,000	7,862,012
7/1/2014	35,075,000	2014/15	1,370,205	6,515,000	7,885,205
7/1/2015	28,560,000	2015/16	1,142,455	5,005,000	6,147,455
7/1/2016	23,555,000	2016/17	947,249	5,215,000	6,162,249
7/1/2017	18,340,000	2017/18	742,258	5,435,000	6,177,258
7/1/2018	12,905,000	2018/19	526,640	5,640,000	6,166,640
7/1/2019	7,265,000	2019/20	300,631	765,000	1,065,631
7/1/2020	6,500,000	2020/21	266,765	805,000	1,071,765
7/1/2021	5,695,000	2021/22	230,781	840,000	1,070,781
7/1/2022	4,855,000	2022/23	193,047	885,000	1,078,047
7/1/2023	3,970,000	2023/24	153,454	925,000	1,078,454
7/1/2024	3,045,000	2024/25	112,000	970,000	1,082,000
7/1/2025	2,075,000	2025/26	68,578	1,015,000	1,083,578
7/1/2026	1,060,000	2026/27	23,188	1,060,000	1,083,188
7/1/2027	-	2027/28	-	-	-
# - Note: During September 2008, the District refinanced \$8.7M of outstanding obligations resulting in a savings of \$544,008 over the period of 2008/09 through 2014/15. The applicable outstanding debt has been updated accordingly.					
* - 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.					

UNDISTRIBUTED EXPENDITURES									
			970 DEBT SERVICE						
			Data Sheet D - Schedule of payments of long-term obligations for 2011-12.						
	ORIGINAL		OBLIGATIONS	INTEREST			INTEREST	PAYMENTS	
BOND ISSUE	BOND	MATURITY	OUTSTANDING	RATE	PRINCIPAL	PAYMENTS	DUE DATE	DUE DATE	TOTAL
	ISSUE	DATE	7/1/11	PERCENTAGE	DUE DATE	AMOUNT	AND AMOUNT	AND AMOUNT	INTEREST
							12/1/2011	6/1/2012	
2008 (SEPT)	8,635,000	2013/14	6,415,000	2.84	12/1/2009	1,505,000	137,525	114,950	\$ 252,475
(Refinancing)									
							12/1/2011	6/1/2012	
2010 (OCT)	19,495,000	2018/19	19,280,000	1.53	6/1/2008	2,110,000	352,850	352,850	\$ 705,700
(Refinancing)									
							12/1/2011	6/1/2012	
2002 (JUNE)	35,000,000	2018/19	0	4.39	6/1/2008	-	-	-	\$ -
(Refinanced Oct 2010)									
							8/1/2011	2/1/2012	
2004 (FEB)	23,820,000	2018/19	15,170,000	3.53	2/1/2008	1,645,000	272,918	272,918	\$ 545,836
			-						
							8/1/2011	2/1/2012	
2006 (AUG)	14,130,000	2027	12,255,000	4.33	8/1/2007	525,000	264,153	253,326	\$ 517,479
GRAND TOTAL	\$101,080,000		\$ 53,120,000			\$ 5,785,000	\$ 1,027,446	\$ 994,044	\$ 2,021,490
							TOTAL	7,806,490	

Lease Purchase – Computers

These are the anticipated costs for the lease payments for computer hardware that has been purchased since 2002/03, as well as anticipated costs for continuing the lease purchase replacement program into the future. The anticipated costs for 2011/12 for the four outstanding leases are noted below.

	2004/05 Purchase	2005/06 Purchase	2006/07 Purchase	2007/08 Purchase	2008/09 Purchase	2009/10 Purchase	2010/11 Purchase	2011/12 Purchase	Total Payments (Amount Budgeted)
Total Purchasing Power Payments	\$920,000	\$920,000	\$920,000	\$920,000	\$920,000	\$920,000	\$920,000	\$920,000	
Actual 2007-08	\$ 201,049	\$ 244,451	\$ 250,690	\$ 247,398	\$ 0	\$ 0	\$ 0	\$ 0	\$ 948,872
Actual 2008-09	\$ 201,049	\$ 244,451	\$ 250,690	\$ 247,398	\$ 246,786	\$ 0	\$ 0	\$ 0	\$1,190,374
Actual 2009-10	\$ 0	\$ 0	\$ 250,690	\$ 247,398	\$ 246,786	\$ 247,566	\$ 0	\$ 0	\$ 992,441
Actual 2010-11	\$ 0	\$ 0	\$ 0	\$ 247,398	\$ 246,786	\$ 247,566	\$ 243,511	\$ 0	\$ 985,261
Budgeted 2011-12	\$ 0	\$ 0	\$ 0	\$ 0	\$ 246,786	\$ 247,566	\$ 243,511	\$ 245,000	\$ 986,863
Estimated 2012-13	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 247,566	\$ 243,511	\$ 245,000	\$ 981,077
Estimated 2013-14	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 243,511	\$ 245,000	\$ 978,511
Estimated 2014-15	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 245,000	\$ 980,000

Lease Purchase – Districtwide Copiers

In 2007/08, we entered into a five-year lease agreement for the purchase of 19 copiers throughout the District. These copiers cost the District \$245,945 annually in lease payments, as we were able to obtain New York State contract pricing at zero percent financing. During 2008/09, we amended our lease agreement by replacing one of the copiers at the High School with another copier that better met their needs. During 2010/11, we renegotiated the lease and replaced all 19 machines (with one additional machine at the High School) by entering into a new five-year lease below New York State contract pricing and at zero percent financing. These payments include all maintenance and supplies for all 20 copiers. We will not need to enter into a new lease until 2015/16.

	2006/07 Purchase	2007/08 Purchase	2008/09 Purchase	2009/10 Purchase	2010/11 Purchase	2011/12 Purchase	2015/16 Purchase	Total Payments (Amount Budgeted)
Total Purchasing Power Payments	\$ 0	\$ 1,229,725	\$ 0	\$ 0	\$ 1,241,670	\$ 0	\$ 0	
Actual 2007-08	\$ 0	\$ 245,945	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 245,945
Actual 2008-09	\$ 0	\$ 247,145	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 247,145
Actual 2009-10	\$ 0	\$ 247,145	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 247,145
Actual 2010-11	\$ 0	\$ 124,167	\$ 0	\$ 0	\$ 124,167	\$ 0	\$ 0	\$ 248,334
Budgeted 2011-12	\$ 0	\$ 0	\$ 0	\$ 0	\$ 248,334	\$ 0	\$ 0	\$ 248,334
Estimated 2012-13	\$ 0	\$ 0	\$ 0	\$ 0	\$ 248,334	\$ 0	\$ 0	\$ 248,334
Estimated 2013-14	\$ 0	\$ 0	\$ 0	\$ 0	\$ 248,334	\$ 0	\$ 0	\$ 248,334
Estimated 2014-15	\$ 0	\$ 0	\$ 0	\$ 0	\$ 248,334	\$ 0	\$ 0	\$ 248,334
Estimated 2015-16	\$ 0	\$ 0	\$ 0	\$ 0	\$ 124,167	\$ 0	\$ 124,167	\$ 248,334

Please proceed to the next page

APPENDIX – K

Selected Compensation and Benefits

The District is required under Chapter 474 of the Laws of 1996 to publish information regarding the compensation and benefits of the superintendent , the assistant superintendents, and other administrators whose annual salary is at least \$120,000. For the 2011-12 Budget the District is projecting the following individuals to meet this criteria:

	Salary*	Annualized Cost of Benefits	Other Compensation	Total Benefits as a % of Salary
Dr. Michael McGill - Superintendent	\$297,218	\$65,585	\$26,750	31.07%
Linda Purvis - Assistant Superintendent	\$208,008	\$53,084	\$4,538	27.70%
Lynne Shain - Assistant Superintendent	\$208,575	\$53,164	0	25.49%
Dr. Joan Weber - Assistant Superintendent	\$224,437	\$55,387	0	24.68%
Dr. Michael Mendelson - Director of Special Education	\$190,000	\$50,561	0	26.61%
Jeffrey Martin – Treasurer / Business Mgr. / Risk Mgr.	\$146,088	\$51,259	0	35.09%
John Trenholm – Director of Facilities	\$141,248	\$50,354	0	35.65%

Building Administrators

Personnel/Title	School	Salary *
Dr. Scott Houseknecht - Elementary Principal	Edgewood School	\$190,619
Duncan Wilson- Elementary Principal	Fox Meadow School	\$177,301
Gerry Young - Elementary Principal	Greenacres School	\$186,179
Maria Stile - Elementary Principal	Heathcote School	\$181,923
Robyn Lane - Elementary Principal	Quaker Ridge School	\$183,901
Michael McDermott - Middle School Principal	Scarsdale Middle School	\$202,001
Larry Chazinoff - Middle School Assist. Principal	Scarsdale Middle School	\$159,474
Rochelle Hauge - Middle School Assest. Principal	Scarsdale Middle School	\$166,617
John Klemme - High School Principal	Scarsdale High School	\$214,918
Kelley Hamm - High School Assist. Principal	Scarsdale High School	\$197,879
Fred Goldberg - High School Assist. Principal	Scarsdale High School	\$190,019
Sue Peppers - High School Assist. Principal	Scarsdale High School	\$169,702

*Amount currently in effect for 2010-11. Actual figures will be determined upon negotiations and / or the actual consumer price index and its relation to the floor or ceiling of the applicable negotiated contract.

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

“Other Compensation” represents the benefit calculated from the District providing one assistant superintendent with the use of a car and the contribution of \$26,750 toward a tax-sheltered annuity on behalf of the superintendent.

APPENDIX - L

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

The New York State School Report Card

Fiscal Accountability Supplement

for Scarsdale Union Free School District

New York State Education Law and the Commissioner's Regulations require the attachment of the NYS School Report Card to the public school district budget proposal. The regulations require that certain expenditure ratios for general education and special education students be reported and compared with ratios for similar districts and all public schools. The required ratios for this district are reported below.

2008-2009 School Year		General Education	Special Education
This School District	Instructional Expenditures Pupils	\$78,199,719	\$15,093,820
	Expenditures Per Pupil	4,731	391
Similar District Group	Instructional Expenditures Pupils	\$4,851,531,719	\$1,727,635,613
	Expenditures Per Pupil	402,282	52,517
Total of All School Districts in NY State	Instructional Expenditures Pupils	\$29,417,505,672	\$10,926,323,899
	Expenditures Per Pupil	2,705,290	411,516
Similar District Group Description: Low Need/Resource Capacity		\$10,874	\$26,551

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

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

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

The pupil count for Special Education is a count of K-12 students with disabilities as of October 1, 2008 plus students for whom the district receives tuition from another district plus students for whom the district pays tuition to another district. Students attending the State schools at Rome and Batavia, private placements, and out-of-state placements are included.

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

2008-2009 School Year	This School District	Similar District Group	Total of All School Districts in NY State
Total Expenditures Per Pupil	\$25,980	\$21,585	\$19,381

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

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

The New York State School Report Card

Information about Students with Disabilities

for Scarsdale Union Free School District

New York State Education Law and the Commissioner's Regulations require the attachment of the NYS School Report Card to the public school district budget proposal. The regulations require reporting students with disabilities by the percent of time they are in general education classrooms and the classification rate of students with disabilities. These data are to be compared with percentages for similar districts and all public schools. The required percentages for this district are reported below.

Student Counts as of October 7, 2009	This School District		Similar District Group	Total of All School Districts in NY State
Student Placement -- Percent of Time Inside Regular Classroom	Count of Students with Disabilities	Percentage of Students with Disabilities	Percentage of Students with Disabilities	Percentage of Students with Disabilities
80% or more	202	60.7%	63.8%	55.6%
40% to 79%	46	13.8%	17.1%	11.7%
Less than 40%	48	14.4%	11.4%	23.1%
Separate Settings	32	9.6%	4.5%	6.0%
Other Settings	5	1.5%	3.2%	3.7%

The source data for the statistics in this table were reported through the Student Information Repository System (SIRS) and verified in Verification Report 5. The counts are numbers of students reported in the least restrictive environment categories for school-age programs (ages 6-21) on October 7, 2009. The percentages represent the amount of time students with disabilities are in general education classrooms, regardless of the amount and cost of special education services they receive. Rounding of percentage values may cause them to sum to a number slightly different from 100%.

School-age Students with Disabilities Classification Rate

2009-10 School Year	This School District	Similar District Group	Total of All School Districts in NY State
Special Ed Classification Rate	6.98%	11.4%	13.2%

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

Similar District Group Description: Low Need/Resource Capacity

Similar District Groups are identified according to the Need-to-Resource-Capacity Index defined and used in the Annual Report to the Governor and Legislature on the Educational Status of the State's Schools.

APPENDIX - M

**Scarsdale Union Free School District
2011-12 Property Tax Report Card**

	Budgeted 2010-11	Budgeted 2011-12
Total Spending	\$ 134,743,938	\$ 138,443,938
Total Estimated School Tax Levy	\$ 119,859,698	\$ 123,677,125
Public School Enrollment	4,765	4,769

Consumer Price Index	1.60%
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	Actual - June 30, 2010	Projected - June 30, 2011
Reserved Fund Balance	\$ 5,628,361	\$ 5,378,361
Appropriated Fund Balance	\$ 6,367,380	\$ 6,667,380
Unreserved, Unappropriated Fund Balance	\$ 5,257,172	\$ 5,095,220
Unreserved, Unappropriated Fund Balance as a Percent of the Total Budget	3.90%	3.68%

Contact Person:	Dr. Michael V. McGill, Superintendent of Schools
Contact Telephone Number:	(914) 721-2410

APPENDIX – N

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

Please proceed to the next page

APPENDIX – 0

Exemption Impact Report

Assessment Year: 2010

County: WESTCHESTER
SWIS Code: 555000

School Value Report (555001)

Municipality: SCARSDALE
Total Assessed Val: 153,866,436
Uniform Percentage: 1.84

Equalized Total Assessed Value = 8,362,306,304

Exempt Code	Description	Statutory Authority	# of Exempts	Total Equalized Value of EX	% of Value Exempted
12100	N.Y.S.	RPTL 404(1)	3	1,608,695	0.02
13100	CNTY OWNED	RPTL 406(1)	4	131,769,021	1.58
13350	MUNI GOVT	RPTL 406(1)	2	52,989	0.00
13510	TOWN CEMET	RPTL 446	1	282,608	0.00
13650	VIL W/CORP	RPTL 406(1)	128	115,593,913	1.38
13800	SCHOOL DIS	RPTL 408	9	249,991,847	2.99
14110	U S A	State L 54	1	8,179,347	0.10
14200	RPTL418	RPTL 418	10	24,013,586	0.29
17650	HEALTH FAC	McK U Con L 4413	1	54	0.00
21600	RLG-CO.PRP	RPTL 462	10	12,349,184	0.15
25110	N/P RELIG	RPTL 420-a	28	155,408,967	1.86
25120	N/P EDUC	RPTL 420-a	1	17,516,304	0.21
25130	N/P CHARTY	RPTL 420-a	1	4,999,999	0.06
25230	N/P IMPROV	RPTL 420-a	2	2,440,217	0.03
25300	NP ORGNS	RPTL 420-b	2	12,025,815	0.14
26250	HIST SOC	RPTL 444 & NPCL 1408	1	1,470,108	0.02
41800	AGED-CTS	RPTL 467	22	8,407,499	0.10
41834	SR STAR	RPTL 425	194	35,813,043	0.43
41854	RES STAR	RPTL 425	4,269	391,569,021	4.68
Total Exemptions (No System EX's)			4,689	1,173,492,217	14.03
Total Exemptions (with System EX's)			4,689	1,173,492,217	14.03

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.

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

NYS - Real Property System
 County of Westchester
 Town of Mamaroneck
 SWIS Code - 553263

Assessor's Report - 2010 - Prior Year File
 \$495 Exemption Impact Report
 School Detail Report

RPS221/V04/L001
 Date/Time - 3/29/2011 14:37:35
 Total Assessed Value 6,851,200
 Uniform Percentage 1.79

Equalized Total Assessed Value 382,748,603

School District - 555001 Scarsdale

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
14200	FOREIGN GOVT - EMBASSY	RPTL 418	1	2,793	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	586,592	0.15
41834	ENHANCED STAR	RPTL 425	6	1,049,160	0.27
41854	BASIC STAR 1999-2000	RPTL 425	130	11,329,630	2.96
Total Exemptions Exclusive of System Exemptions:			138	12,968,175	3.39
Total System Exemptions:			0	0	0.00
Totals:			138	12,968,175	3.39

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: _____

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