

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

**Proposed
Budget
2009-10**

For the Fiscal Year
Commencing July 1, 2009

April 14, 2009

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Letter from the President of the Board of Education

Superintendent's Letter

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The Board of Education is pleased to present for your consideration and comment the proposed budget for the 2009-2010 school year. In a community committed to outstanding education and to schools that have long been regarded nationally as leaders, we believe this budget will both sustain a tradition of excellence and reflect our common concern for prudent financial management. Recognizing the economic situation we face this year, this budget proposes no new program initiatives or personnel with the exception of one additional teacher for the continued roll-out of the elementary school Spanish program. In addition to restricting growth, we have streamlined this budget in many non-contractual budget categories. At the same time, we believe we have managed to preserve the core values of our outstanding educational system.

Core Values

In our many meetings with citizens, we hear 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 begins with small classes 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 nine. The Alternative School additionally serves about 80 students in grades 10-12. This year's budget maintains our current staffing to sustain small elementary class size and adds another grade to the elementary foreign-language program.

Buttressing these efforts is a series of structures aimed at creating an environment in which *students are well-known* and in which they 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. This is this second year of the Board's 2007 contract with the Scarsdale Teachers Association, reflecting the Board's view of what was required to recruit and retain the very best teachers. Teacher salaries are budgeted at \$56.8 million, and total salary growth is in line with other Westchester districts. The Board is also 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. However, this year the budget reflects a slight decrease in the level of funding for facilities maintenance. We believe that a short-term decrease at this level will not undermine our infrastructure.

Tax Rates

These priorities, which are discussed in detail in this document, translate into an investment of \$130,984,259 for 2009-2010, a 1.95% increase over this year. The property tax rate, which remains the major source of revenue for the District, is estimated to increase 1.72% for Scarsdale residents and 9.03% 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.

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 19th, 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

Linda Hillman Chayes, President
Barbara Kemp, Vice President
Jeff Blatt
Marc Carter
Liz Guggenheimer
Jill Spieler
David Yaspan

Dear Board of Education Trustees,

The current economic downturn poses challenges unlike any in recent memory.

Whatever the current predictions about the larger picture, nobody knows what the future will bring. We do know that decisions in Scarsdale's 2009-10 budget cycle will affect the quality of a school district that is a national landmark and whose health is essential to this community's long-term welfare. We want to avoid mistakes.

What's At Stake

Scarsdale has long been distinguished by a commitment to provide its students a superior education. But today, traditional curricula and teaching methods aren't enough. Our graduates require a preparation that will enable them to shape a complex future, not become its victims.

We live in an interdependent world community that presents imposing new challenges and offers significant opportunities. 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 the new times.

Our graduates will need to understand the new dynamics of a global economy, global conflict, global warming and other equally complex issues. They'll have to apply rigorous analysis to these matters and find intelligent solutions to them.

Schools of the 1900's taught such skills and topics. But, often, thinking skills were taught in one subject without reference to their application in others. Students learned important science content without connecting it to the material in social studies. Today, those approaches are inadequate. Critical thinking is implicit in all subjects. Knowledge about issues like sustainability – issues of human survival – can be found in the fields of biology, economics, political science, literature and mathematics.

What we require is a new core curriculum. The new core is a more powerful iteration of our traditional program. It includes reading, writing, and math skills. It also includes significant concepts and content in literature, the sciences, the social studies; knowledge of world languages; expression through the arts. It is more powerful because it causes students to know in more depth than before, to become more capable, and to own their learning more fully.

The new core is also different. It includes skills and knowledge in emerging fields like technology. It includes a focus on capacities that haven't always been a primary emphasis in America's public schools: higher level thinking skills, an ability to work well with others or to withstand ambiguity and persevere, for instance. It makes interdisciplinary connections when important topics or skills cut across subjects. And it finds inventive ways to impart knowledge – teaching thinking through the arts, for instance -- so that the widest range of students will learn.

As a school district and as a professional community, we've invested significant time, energy and resources in developing and implementing elements of this curriculum. Work in elementary literacy and math instruction, interdisciplinary learning, Advanced Topics, and the arts are all examples. We've committed conference days and other staff development activities to 21st Century skills and knowledge. But we are at the beginning of this journey and have far to travel.

We are educating not just for today or tomorrow. Given current life expectancies, this year's kindergarteners will still be alive in 2080 and some will see the next new century. They will see it, that is, if their education enables them to solve the formidable problems confronting their world.

That's what's at stake. More literally than ever, this financial plan is an investment in our future.

Process

Especially given today's economic uncertainties, I propose to address our situation one step at a time and to maintain maximum flexibility for the future. Given the fact that 2010-11 could be at least as difficult as 2009-10, it's also important to think in terms of a two year cycle.

The goal for fiscal 2009-10, therefore, is to achieve responsible, moderate budget growth and to preserve programs that are important to the educational core. I am recommending that the Board increase revenues from sources other than taxes and that it decrease expenditures in a number of areas in this first year.

The professional staff has been able to economize and otherwise make changes that have a relatively short term impact on program or operations. Further reductions of significance will begin to carry us into program changes and reductions that have longer term significance.

I am further recommending that the Board defer decisions about major program changes or reductions to 2010-11. There are two reasons for this recommendation.

First, the future is uncertain. Many forces could change the current economic situation. Second, depending on the nature of that economy in 2010-11, we may have to consider decisions that would have significant impact on programs and services. If that is the case, we are potentially considering disassembling one of the community's most fundamental assets, as well as a national institution. As a result, our judgments must be exceptionally well-considered.

To get the decisions right, we must take full advantage of the time between now and next November to review our programs. With full opportunity for community and professional input, we should determine which of our efforts are most Mission-critical, what creative alternatives exist, and which should have priority. We should also take the fullest opportunity to understand the community's desires for the schools.

This approach offers the best hope of arriving at the wisest judgments. A hurried job, alternatively, will obscure options, excite political forces, and create dynamics that could cause more damage than budget reductions alone could do.

Economic Analysis

The economic situation has been described as the worst since 1982 and as something approaching the Great Depression. What makes current conditions so unsettling is their global character and the fact that they have no clear parallel in recent memory.

Many Scarsdale residents are more qualified than I to determine what's real and what isn't. Whatever the reality, the mood of the moment is decidedly somber and guarded. At the same time, we hear that the schools give value to property in the community and to living here. Residents want educational quality preserved. There's no sense that any substantial number want to make financial changes that would compromise the character of a Scarsdale education or its reputation.

To me, this translates into a message something like: "Squeeze out inefficiencies and any waste. Make cuts where possible, but don't change what's important. Control budget growth with care."

"What's important" certainly varies by individual definition. But I'd think that for most people, it means a deep, rich academic education, high quality offerings in the arts, athletics and student activities; highly capable teaching and administration; favorable class sizes and personal attention.

With regard to what I said at the outset about 21st Century schools and the "new core" curriculum, I'd expect many residents to agree in theory. But because discussion of these matters is relatively new, I'd also expect these ideas to seem somewhat unclear, and the value of specific efforts (and, hence, of dollar investments) sometimes uncertain. Unfortunately, furthermore, the economic downturn occurred before we had a chance to have a more public conversation about this work or to arrive at common understandings about its importance.

Recognizing the economic situation, the budget proposes no added 2009-10 investment in these efforts, and some reductions. Still, at a moment of financial stress, professional staff is having to making a case for sustaining initiatives that we see as very important to students' futures, but possibly without widespread community understanding. The economy could have been more thoughtful and held off before having its breakdown.

With these facts in mind, we are seeking to provide more information about current "21st Century" efforts. The website includes a page with links that describe and illustrate some less well understood activities that aim at preparing students for the future. The background won't answer all questions or provide the kind of consensus that will develop as we involve more people in discussions about the Scarsdale of tomorrow. It is a beginning.

The Budget Proposal

The budget proposal calls for 1.95% growth in investment during 2009-10. The main forces driving this growth are contractual commitments. The plan also includes one new professional position to continue to roll out the elementary school Spanish program into fifth grade. The financial plan will preserve current class size practices, course offerings, and student activities.

Budget contractions, reductions and other economies include the elimination of 4.6 professional positions. We should be able to accommodate these reductions with marginal impact on class sizes, according to current projections. Also, we will eliminate 3 support positions and 10 teacher aide positions. These reductions will affect operations, but within tolerable limits.

Other changes include significant reductions in buildings and grounds and transportation. Almost all other areas have also volunteered to cut back. Arts and interdependence activities, athletics, technology, academic equipment, educational and office supplies, consulting, travel, staff development, and others show decreases below the 2008-09 levels.

Tax growth in Scarsdale will be 1.72 percent, the lowest level of growth in at least 20 years, and one of the lowest in county. Mamaroneck, of course, faces a very difficult situation as a result of the state tax equalization formula. Residents have begun to work with state and local officials to address this situation, with the District supporting efforts to minimize tax rate volatility in the long run.

In closing, I thank the professional and support staffs for their understanding and support in a very difficult financial year. I take special note of the public-spirited cooperation of our building principals and District Office team, and in particular, the exceptional work of Linda Purvis, Jeff Martin, and supporting office staff.

I now submit this proposal to the Board for continued evaluation and revision so that you can present the community with a final educational and financial plan that will best meet Scarsdale's needs and best aspirations.

Sincerely

Michael V. McGill

Total Budget and Tax Rates

**2008-09 Adopted Budget
and
2009-10 Proposed Budget**

| | 2008-09 | 2009-10 | \$ Difference | % Difference |
|---------------------|----------------|----------------|----------------------|---------------------|
| Total Budget | \$ 128,482,892 | \$ 130,984,259 | \$ 2,501,367 | 1.95% |
| Scarsdale Tax Rate | \$ 769.56 | \$ 782.78 | \$ 13.22 | 1.72% * |
| Mamaroneck Tax Rate | \$ 726.80 | \$ 792.44 | \$ 65.64 | 9.03% * |

* Individual property's Tax Rate might vary depending upon the STAR rebate.

See Page 18 for Expenditure Summary

| What Accounts for the Proposed Budget Growth? | | | |
|--|--------------------------|--------------------------------|----------------------------------|
| | 2008/09 Budget | \$ 128,482,892 | |
| | 2009/10 Proposed Budget | \$ 130,984,259 | 1.95% |
| | + | 2,501,367 | |
| | | Budget Percentage Growth | Proportion Of Total Growth |
| Major Components of Budget Growth | 2009-10 \$ Growth | | |
| Negotiated Salary | 3,278,000 | 2.55% | 131.1% |
| Employee Benefits: Health Insurance, TRS, ERS and all other | 874,000 | 0.68% | 34.9% |
| Increase Utilities and Telecommunications Budget | 280,000 | 0.22% | 11.2% |
| Increase in Debt Service - Lease payment for Energy Performance Contract (offset below) | 300,000 | 0.23% | 12.0% |
| 1.0 Professional Positions | 93,000 | 0.07% | 3.7% |
| Increase in Fuel for transportation | 47,000 | 0.04% | 1.9% |
| Special Education out-of-district placements | 31,000 | 0.02% | 1.2% |
| Re-establish Tax Certiorari budget | 25,000 | 0.02% | 1.0% |
| Decrease in Teen Center Funding | (20,000) | (0.02%) | (0.8%) |
| Decrease in Travel budgets for Central Office | (31,000) | (0.02%) | (1.2%) |
| Decrease in Supplies budget - Districtwide Teaching | (32,000) | (0.02%) | (1.3%) |
| Decrease in Consulting budget - Districtwide | (35,000) | (0.03%) | (1.4%) |
| Decrease in Transportation vehicle, equipment, and equipment repair budget (net of fuel) | (48,000) | (0.04%) | (1.9%) |
| Decrease in Instructional Technology budget (not including Salary) | (56,000) | (0.04%) | (2.2%) |
| Decrease in our District-Wide Insurance costs | (58,000) | (0.05%) | (2.3%) |
| Decrease in Equipment & Travel budget - Districtwide Teaching | (104,000) | (0.08%) | (4.2%) |
| Decrease in Allocation of Aides budget - Districtwide | (110,000) | (0.09%) | (4.4%) |
| Decrease in "Program Improvement" and "Initiatives" | (124,000) | (0.10%) | (5.0%) |
| Reduction in Budget due to Retirement / Attrition - 1.0FTE Secty & 2.0 FTE Custodial | (146,000) | (0.11%) | (5.8%) |
| Decrease in Lease Purchase budget due to final payment on 5 year lease. | (190,000) | (0.15%) | (7.6%) |
| Decrease in Plant Improvement funds (net of Energy Performance Contract) | (230,000) | (0.18%) | (9.2%) |
| Decrease in Utilities anticipated from Energy Performance Contract | (300,000) | (0.23%) | (12.0%) |
| Reduction in Budget due to Retirement / Attrition - 4.6 FTE Professional Staff | (423,000) | (0.33%) | (16.9%) |
| Transfer to Capital Project - Quaker Ridge Project | (471,236) | (0.37%) | (18.8%) |
| Other - Net of all other increases / (decreases) | (48,397) | (0.04%) | (2.0%) |
| Total Budget Growth | 2,501,367 | 1.95% | 100.00% |

Comparisons with Other Westchester / Putnam School Districts

Scarsdale Union Free School District is one of 46 school districts in the Westchester / Putnam region. The Clearinghouse of Educational Services, Northern Westchester BOCES, annually develops a comparative study of these 46 districts.

| | | |
|--|---|--|
| Per Pupil Budgeted Expenditures Among Westchester / Putnam Districts, 2007-08 | <u>Rank Order</u> 1 Highest 9 Scarsdale median 46 Lowest | <u>Total Expend. Per Pupil</u> \$41,625 \$27,004 \$24,002 \$17,551 |
| True Tax Rates Among Westchester / Putnam Districts Using State Equalization Rates, 2007-08 | <u>Rank Order</u> 1 Highest median 34 Scarsdale 46 Lowest | <u>True Tax Rate</u> \$17.48 \$12.81 \$11.12 \$7.64 |
| Budgeted Central Administrative & Board of Education Costs Per Pupil Among Westchester / Putnam Districts, 2007-08 | <u>Rank Order</u> 1 Highest median 42 Scarsdale 46 Lowest | <u>Admin.Costs Per Pupil</u> \$1,675 \$622 \$462 \$328 |
| Budgeted Debt Service Per Pupil Among Westchester / Putnam Districts, 2007-08 | <u>Rank Order</u> 1 Highest 8 Scarsdale median 46 Lowest | <u>Debt Service Per Pupil</u> \$5,344 \$2,091 \$1,274 \$162 |

Enrollment Summary

The total pupil population for the 2009-10 school year is projected to increase by 24 pupils or approximately 0.5%, for a total K-12 enrollment of 4,739 pupils.

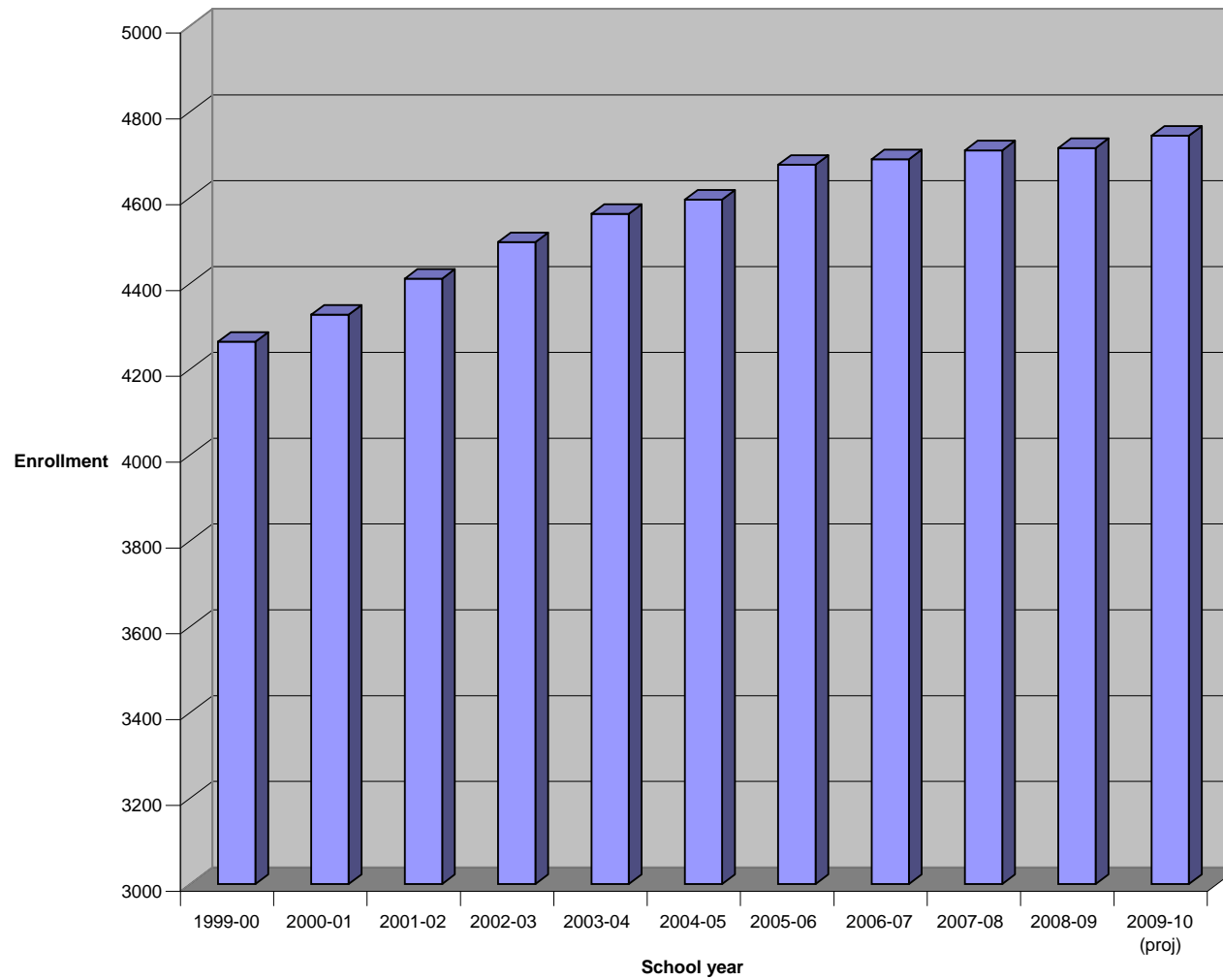
The projections for the five elementary schools forecast a slight increase from the current 2,195 to 2,227 pupils. This total includes pupils in the District's six elementary special education classes. Edgewood and Fox Meadow are projected to have the largest enrollment, with 447 and 513 pupils, respectively. Greenacres is projected to enroll 438 pupils, Heathcote 383 pupils, and Quaker Ridge 446 pupils.

The projection for the Middle School forecasts an increase of 20 pupils, for a total of 1,086 pupils.

The Senior High School projects 1,426 pupils, which is a decrease of 28 pupils.

See Appendix A for detailed pupil enrollment data.

DISTRICT ENROLLMENT - 10 YR GROWTH



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Staffing Summary

Elementary Schools

The proposed 108 elementary classroom sections (a decrease of one section from 2008/09) 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 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 are projected to total 114, and we have included one additional position for unanticipated enrollment growth. If this position is not needed, it will not be filled.

Middle School

Staffing at the Middle School will remain at its present level of 108.5 FTE.

Senior High School

The present level of 153.46 at the Senior High School is anticipated to be reduced by two positions.

District-wide

District-wide staff will increase from 36.5 to 37.5 FTE positions. At the elementary level there is an addition of 1.0 to the FLES (Spanish) program. This addition completes the sequentially planned commitment to the FLES Program. Thus, elementary Spanish will be taught in grades 1 through 5 at each school. District-wide there will be a reduction of 1.0 FTE (yet to be determined) and .6 FTE in Art among the elementary schools.

Civil Service

The civil service staff comprises nurses, occupational therapists, physical therapists, secretaries, custodians, maintenance workers and grounds workers, middle managers and District services personnel. The staffing level of 147.8 FTE is anticipated to be reduced by three positions.

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. Exclusive of CSE hours, there is a projected decrease of 112 hours in the aide budget which equates to a reduction of 10 FTE aide positions.

The final budget reflects a reduction of 3.6 FTE professional positions and 3.0 civil service positions, which have not been identified in Appendix B or on page 7, Total District Wide Staff.

TOTAL DISTRICT WIDE STAFFING

| | Budget <u>2008-09</u> | Actual <u>2008-09</u> | Actual Projected Increase (Decrease) | Projected <u>2009-10</u> |
|------------------------------|--------------------------|--------------------------|---|-----------------------------|
| Senior High School | 152.15 | 153.46 | 0.0 | 153.46 |
| Middle School | 108.5 | 108.5 | 0.0 | 108.5 |
| Elementary Schools | 173.85 | 169.04 | 0.0 | 169.04 |
| District Wide | 35.7 | 36.5 | 1.0 | 37.5 |
| Total Professional | 470.20 | 467.50 | 1.0 | 468.50 |
| Civil Service Personnel | 147.8 | 147.8 | 0.0 | 147.80 |
| Total District-wide Staffing | 618.0 | 615.3 | 1.0 | 616.3 |

The final budget reflects a reduction of 3.6 FTE professional positions and 3.0 FTE civil service positions, which have not been identified in the above FTE amounts or in Appendix B.

| | | | | | | | | | | | | |
|---|---|--------------|---------------|------------------|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | | |
| | Staffing Ratios Compared to County and State | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| Based on 2007-08 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 | 10.6 | 10.1 | 10.2 | | | | | | | | |
| | | | | | | | | | | | | |
| | Classroom Teachers | 12.6 | 12.2 | 12.3 | | | | | | | | |
| | | | | | | | | | | | | |
| | Administrative Staff* | 170.3 | 156.4 | 184.5 | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| *Includes Central Office Administration, Principals' Offices, Department leadership and other split teaching / support / supervisory positions. | | | | | | | | | | | | |
| | | | | | | | | | | | | |

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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 2009-10 budgeted State Aid revenue is estimated at \$6,075,205, an increase of \$123,874. During the 2007/08 year, we anticipated a one-time revenue item called EXCEL aid in the amount of \$1,499,000. This revenue offset the costs associated with the recently completed EXCEL capital project and was accounted for as income in the 2007-08 fiscal year. For 2009-2010, the Governor's budget provided for a 2.08% increase in our overall aid budget.

PRIOR YEAR SURPLUS

The District expects a net surplus of \$759,590 at year end. This will result in a total Fund Balance of \$12.7M. Of the total Fund Balance, \$8.8M is undesignated at this time. We are planning on "giving back" approximately 47% of the undesignated fund balance to the taxpayers at the end of the current year to offset next year's tax levy. This will leave the District with an undesignated reserve balance of approximately \$4.7M or 3.56% of next year's budget. This is \$580,000 less than the 4% allowable per NYS law. Please see page 57-58 for our fund balance projection.

COUNTY SALES TAX

The County sales tax is apportioned between the County, towns and villages and school districts, according to statute. School districts receive the smallest percentage of the three levels of government. In 2008-09, the District expects to receive \$841,894 in sales tax revenue, a budget shortfall of \$64,975. For 2009-10 we are estimating a budget-to-budget decrease of \$158,519 or 17.48%.

TRANSFER FROM RESERVES

The District has continued to transfer anticipated interest earnings from the repair reserve to keep the repair reserve balance at approximately \$438,000.

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 2008-09 is expected to earn approximately 2.1% annualized; for next year we are budgeting an annualized return of 1.2%.

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 9.03% increase for the Mamaroneck Strip properties, and a 1.72% increase for Scarsdale residents. This follows the 5.00% increase in Scarsdale and a 13.79% increase in Mamaroneck taxes in 2008-09. A more detailed discussion of the Tax Levy is shown on page 13. In addition, 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.

| 2009-2010 REVENUE BUDGET | | | | | | | |
|--|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| | | | | | \$ | % | % |
| | ACTUAL | ADOPTED | ESTIMATED | PROPOSED | INCREASE | INCREASE | INCREASE |
| | 2007-08 | BUDGET | ACTUAL | BUDGET | (DECREASE) | (DECREASE) | (DECREASE) |
| | | 2008-09 | 2008-09 | 2009-10 | Bud to Bud | Bud to Bud | Bud to Act |
| STATE AID | | | | | | | |
| FLEX Aid (Now this is Foundation Aid) | 3,149,809 | 3,209,696 | 3,241,163 | 3,241,163 | 31,467 | 0.98% | 0.00% |
| Building Aid | 1,253,028 | 1,734,732 | 1,763,715 | 1,763,715 | 28,983 | 1.67% | 0.00% |
| EXCEL Grant | 1,499,000 | 0 | 0 | 0 | - | #DIV/0! | #DIV/0! |
| Transportation Aid | 241,669 | 267,990 | 267,990 | 288,841 | 20,851 | 7.78% | 7.78% |
| Pupils With Disabilities Aid (Most rolled into Foundation Aid) | 240,217 | 185,032 | 184,832 | 231,229 | 46,197 | 24.97% | 25.10% |
| BOCES Aid | 142,639 | 142,639 | 142,639 | 142,639 | - | 0.00% | 0.00% |
| Textbook and Library Aid | 334,705 | 337,362 | 335,016 | 334,220 | (3,142) | (0.93%) | (0.24%) |
| Computer Software Aid | 73,298 | 73,880 | 73,398 | 73,398 | (482) | (0.65%) | 0.00% |
| Video Lottery Terminal Aid | 98,666 | 0 | 0 | 0 | - | #DIV/0! | #DIV/0! |
| Aid for Homeless | 0 | 0 | 0 | 0 | - | #DIV/0! | #DIV/0! |
| Growth Aid | 0 | 0 | 0 | 0 | - | #DIV/0! | #DIV/0! |
| Educationally Related Support Svcs.(Rolled into FLEX Aid) | 0 | 0 | 0 | 0 | - | #DIV/0! | #DIV/0! |
| Operating Standards Aid (Rolled into FLEX Aid) | 0 | 0 | 0 | 0 | - | #DIV/0! | #DIV/0! |
| Grant-in-Aid | 45,000 | 0 | 30,000 | 0 | - | #DIV/0! | (100.00%) |
| Computer Technology Aid | 0 | 0 | 0 | 0 | - | #DIV/0! | #DIV/0! |
| Deficit Reduction Proposal (NYS) | 0 | 0 | 0 | 0 | - | #DIV/0! | #DIV/0! |
| TOTAL STATE AID | 7,078,031 | 5,951,331 | 6,038,753 | 6,075,205 | 123,874 | 2.08% | 0.60% |
| NYS STAR AID GRANT | 6,748,659 | 6,655,264 | 6,371,782 | 5,798,322 | (856,942) | (12.88%) | (9.00%) |
| PRIOR YEAR SURPLUS | 4,148,389 | 3,934,546 | 3,934,546 | 4,100,000 | 165,454 | 4.21% | 4.21% |
| COUNTY SALES TAX | 933,514 | 906,869 | 841,894 | 748,350 | (158,519) | (17.48%) | (11.11%) |
| RESERVES / TRANSFERS | | | | | | | |
| Appropriation of Reserve for Repairs | 21,250 | 19,750 | 19,750 | 5,000 | (14,750) | (74.68%) | (74.68%) |
| TOTAL RESERVE / TRANSFERS | 21,250 | 19,750 | 19,750 | 5,000 | (14,750) | (74.68%) | (74.68%) |
| OTHER RECEIPTS | | | | | | | |
| Interest From Investments | 2,071,058 | 1,055,015 | 1,236,000 | 735,000 | (320,015) | (30.33%) | (40.53%) |
| Interest From Reserves | 201,666 | 0 | 0 | 0 | - | #DIV/0! | #DIV/0! |
| Health Services - Parochial and Private Schools | 208,640 | 192,975 | 200,975 | 200,975 | 8,000 | 4.15% | 0.00% |
| Building Use Fees | 144,121 | 105,888 | 125,888 | 125,888 | 20,000 | 18.89% | 0.00% |
| Boundary Line Taxes | 246,926 | 196,000 | 246,926 | 246,926 | 50,926 | 25.98% | 0.00% |
| Miscellaneous | 180,332 | 78,246 | 100,246 | 100,246 | 22,000 | 28.12% | 0.00% |
| Tuition - Special Education | 13,737 | 42,000 | 225,000 | 225,000 | 183,000 | 435.71% | 0.00% |
| TOTAL OTHER RECEIPTS | 3,066,480 | 1,670,124 | 2,135,035 | 1,634,035 | (36,089) | (2.16%) | (23.47%) |
| PROPERTY TAX LEVY | 108,815,465 | 115,529,036 | 115,529,036 | 118,421,669 | 2,892,633 | 2.50% | 2.50% |
| Reduction due to STAR Program | (6,748,659) | (6,655,264) | (6,371,782) | (5,798,322) | 856,942 | (12.88%) | (9.00%) |
| NET PROPERTY TAX LEVY | 102,066,806 | 108,873,772 | 109,157,254 | 112,623,347 | 3,749,575 | 3.44% | 3.18% |
| GRAND TOTAL REVENUE (Prior to Capital Reserve) | 124,063,129 | 128,011,656 | 128,499,014 | 130,984,259 | 2,972,603 | 2.32% | 1.93% |
| Transfer from Debt Service Reserve to Capital Reserve, net | 527,473 | 471,236 | 471,236 | 0 | (471,236) | (100.00%) | (100.00%) |
| Transfer from Reserves | 527,473 | 471,236 | 471,236 | 0 | (471,236) | (100.00%) | (100.00%) |
| GRAND TOTAL REVENUE (Including Capital Reserve) | 124,590,602 | 128,482,892 | 128,970,250 | 130,984,259 | 2,501,367 | 1.95% | 1.56% |

| | | COMPARISON OF ACTUAL REVENUES FOR THE YEARS 2003-2004 THROUGH 2007-2008 | | | | |
|--|-----------|--|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| | | 2003-2004 ACTUAL REVENUES | 2004-2005 ACTUAL REVENUES | 2005-2006 ACTUAL REVENUES | 2006-2007 ACTUAL REVENUES | 2007-2008 ACTUAL REVENUES |
| REVENUE CATEGORY | | | | | | |
| STATE AID | | | | | | |
| Operating Aid / FLEX / Foundation Aid | \$ | 1,947,728 | \$ 1,992,539 | \$ 2,078,780 | \$ 2,107,028 | \$ 3,149,809 |
| Building Aid | | 1,418,252 | 3,046,307 | 1,062,320 | 1,850,889 | 1,253,028 |
| Transportation Aid | | 157,454 | 173,340 | 182,023 | 222,144 | 241,669 |
| EXCEL Aid | | - | - | - | - | 1,499,000 |
| Pupils with Disabilities Aid | | 1,093,971 | 1,163,634 | 1,216,507 | 1,100,580 | 240,217 |
| BOCES Aid | | 142,639 | 142,639 | 142,639 | 142,639 | 142,639 |
| Textbook & Library Aid | | 318,219 | 320,838 | 332,937 | 341,289 | 334,705 |
| Computer Software Aid | | 73,612 | 74,286 | 74,451 | 74,271 | 73,298 |
| Video Lottery Terminal Aid | | - | - | - | - | 98,666 |
| Aid for Homeless | | - | - | 29,111 | - | - |
| Growth Aid | | (16,996) | - | 32,833 | - | - |
| Educationally Related Support Services Aid | | 40,184 | 40,151 | 1,980 | - | - |
| Operating Standards Aid | | - | - | 500 | - | - |
| Minor Maintenance Aid | | - | - | - | - | - |
| Grant-in-Aid | | - | - | 81,188 | 150,000 | 45,000 |
| Computer Technology Aid | | - | 413,550 | - | - | - |
| RESCUE Aid | | - | - | - | - | - |
| Lottery Aid Accrual | | - | 76,200 | - | - | - |
| Sound Basic Education Aid | | - | - | 25,000 | 53,837 | - |
| TOTAL STATE AID | | 5,175,063 | 7,443,484 | 5,260,269 | 6,042,677 | 7,078,031 |
| PRIOR YEAR SURPLUS | | 1,065,000 | 532,500 | 532,500 | 1,532,500 | 4,148,389 |
| COUNTY SALES TAX | | 619,687 | 797,147 | 895,882 | 876,142 | 933,514 |
| TRANSFER FROM OTHER RESERVES | | 312,500 | 489,000 | 309,000 | 39,100 | 548,723 |
| OTHER RECEIPTS | | | | | | |
| Interest - Investments & Reserves | | 640,126 | 877,862 | 1,763,190 | 3,090,793 | 2,272,724 |
| Health Services | | 249,011 | 246,179 | 239,174 | 192,975 | 208,640 |
| Building Use Fees | | 44,108 | 132,591 | 115,205 | 76,888 | 144,121 |
| Boundary Line Taxes | | 185,109 | 152,699 | 174,368 | 218,491 | 246,926 |
| Miscellaneous | | 32,062 | 75,532 | 136,246 | 198,245 | 180,332 |
| Tuition - Special Education | | 433,686 | 128,020 | 86,302 | - | 13,737 |
| TOTAL OTHER RECEIPTS | | 1,584,102 | 1,612,883 | 2,514,485 | 3,777,392 | 3,066,480 |
| PROPERTY TAX LEVY | | | | | | |
| Property Tax Levy, net of STAR | | 76,578,730 | 84,680,768 | 92,846,814 | 98,531,282 | 102,066,806 |
| STAR Tax Payment | | 6,274,270 | 6,584,448 | 6,859,494 | 6,843,365 | 6,748,659 |
| TOTAL PROPERTY TAX LEVY | | 82,853,000 | 91,265,216 | 99,706,308 | 105,374,647 | 108,815,465 |
| GRAND TOTAL | \$ | 91,609,352 | \$ 102,140,230 | \$ 109,218,444 | \$ 117,642,458 | \$ 124,590,602 |

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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 4.8% 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 2009-10 budget year the Town of Mamaroneck's equalization rates have stayed the same whereas Scarsdale's equalization rates have risen 7.2%, meaning there has been a decrease in Scarsdale's full market value assessment. Because of this, Mamaroneck's market value has increased compared to the total combined market value; therefore, Mamaroneck's share of the District's "tax pie" increases. Mamaroneck's taxes are estimated to grow by 9.03% whereas Scarsdale's taxes are estimated to grow by 1.72%.

In addition, Scarsdale properties had an overall increase in assessments, which has helped to moderate tax growth for all District residents. This results directly from increases in aggregate property assessments in the community, whether through new construction or property improvement. However, the increased equalization rate has caused full value to fall from \$9.8 billion last year to \$9.2 billion in the coming year. As a matter of information, the full value assessment for all properties in the District has grown from \$1.0 billion in 1985-86.

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 almost been eliminated, further increasing the amount of tax share our residents pay as the STAR rebate has shrunk. 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. The State has also implemented a "Middle-Class" STAR program that reimburses taxpayers directly on a sliding scale based on income. The governor's budget request proposes eliminating this additional subsidy. (Check this website for more details: <http://www.budget.state.ny.us/localities/star/star.html>).

Local property taxes may also be deductible under IRS regulations, a fact that citizens may wish to consider as they think about the impact of budget and tax growth.

In 2009-10, the estimated taxes on the "average assessed" house will increase (after accounting for STAR) 2.52% and 9.94% for BASIC STAR taxpayers in Scarsdale and Mamaroneck, respectively, and 3.44% and 11.05% for ENHANCED STAR taxpayers in the two communities, also respectively. **See Appendix C for detailed STAR calculations.**

| <u>TAX RATE CALCULATION</u> | | | | | |
|---|--|--|-----------------------|------------------------------|-------------------------------|
| | | | Tax Levy = | \$ 118,421,669 | |
| <u>TAX RATE FORMULA</u> | | | | | |
| A. | Assessed Valuation * | = Full Valuation | | | |
| | County Equalization Rate | | | | |
| | Scarsdale | | | Mamaroneck Strip | |
| | 143,972,000 | = 8,778,780,488 | | 7,222,395 | = 445,826,852 |
| | 0.0164 | | | 0.0162 | |
| B. | Tax Levy | = Full Valuation Tax Rate | | | |
| | Total Full Valuation | | | | |
| | Scarsdale & Mamaroneck Strip | | | | |
| | 118,421,669 | = 0.01283758 | | | |
| | 9,224,607,340 | | | | |
| C. | Full Valuation Tax Rate | = Assessed Valuation Tax Rate / \$1,000 | | | |
| | County Equalization Ratio X 1,000 | | | | |
| | Scarsdale | | | Mamaroneck Strip | |
| | 0.01283758 x \$1,000 | = 782.7795 / \$1,000 | | 0.01283758 x \$1,000 | = 792.4434 / \$1,000 |
| | 0.0164 | | | 0.0162 | |
| D. Reconciliation of Taxes from Scarsdale and Mamoroneck Strip | | | | | |
| | Scarsdale | | | Mamaroneck Strip | |
| | Tax Levy | = Amount Provided from | | Tax Levy | = Amount Provided from |
| | Proportionate Full Valuation | Scardale | | Proportionate Full Valuation | Mamaroneck Strip |
| | 118,421,669 | = 112,698,329.47 | | 118,421,669 | = 5,723,339.53 |
| | 0.95167 | | | 0.04833 | |
| | | | | | |
| | | CY | PY | | |
| | Amount Provided from Scarsdale | = 112,698,329.47 | 110,221,626.94 | | |
| | Amount Provided from Mam. Strip | = 5,723,339.53 | 5,307,409.06 | | |
| | | 118,421,669.00 | 115,529,036.00 | | |
| | | | | | |
| | | PY Rate | \$ Increase | Percent Increase | |
| | Scarsdale Increase (Decrease) | 769.5571 | 13.22 | 1.718% | |
| | Mamaroneck strip Increase (Decrease) | 726.8039 | 65.64 | 9.031% | |
| * The assessed valuations are estimated and are likely to change prior to the final assessment date of June 1. | | | | | |

| | | | | | | | |
|---|-------------|----------------------------------|--|---------------------------|------------|---------------|----------------|
| | | | | | | | |
| COMPARISON OF ASSESSED VALUATION, COUNTY EQUALIZATION RATIO, AND FULL VALUATION | | | | | | | |
| | | FOR THE YEARS 1998-99 TO 2009-10 | | | | | |
| | | | | | | | |
| | | | | | | | |
| | ASSESSED | VALUATION | | COUNTY EQUALIZATION RATIO | | | FULL VALUATION |
| SCHOOL YEAR | SCARSDALE | MAMARONECK | | SCARSDALE | MAMARONECK | SCARSDALE | MAMARONECK |
| 1998-1999 | 131,072,456 | 7,000,220 | | 0.0389 | 0.0426 | 3,369,471,877 | 164,324,413 |
| 1999-2000 | 131,632,861 | 6,965,770 | | 0.0389 | 0.0422 | 3,383,878,175 | 165,065,640 |
| 2000-2001 | 132,578,695 | 7,090,820 | | 0.0390 | 0.0418 | 3,399,453,718 | 169,636,842 |
| 2001-2002 | 134,011,646 | 7,329,170 | | 0.0344 | 0.0366 | 3,895,687,384 | 200,250,546 |
| 2002-2003 | 134,406,250 | 7,275,170 | | 0.0307 | 0.0330 | 4,378,053,746 | 220,459,697 |
| 2003-2004 | 136,196,411 | 7,322,420 | | 0.0270 | 0.0277 | 5,044,311,519 | 264,347,292 |
| 2004-2005 | 137,127,983 | 7,499,538 | | 0.0206 | 0.0214 | 6,656,698,204 | 350,445,701 |
| 2005-2006 | 138,753,611 | 7,532,870 | | 0.0206 | 0.0214 | 6,735,612,184 | 352,003,271 |
| 2006-2007 | 140,748,043 | 7,546,550 | | 0.0183 | 0.0197 | 7,691,149,891 | 383,073,604 |
| 2007-2008 | 142,031,209 | 7,393,650 | | 0.0156 | 0.0179 | 9,104,564,679 | 413,053,073 |
| 2008-2009 | 143,227,362 | 7,302,395 | | 0.0153 | 0.0162 | 9,361,265,490 | 450,765,123 |
| 2009-2010 | 143,972,000 | 7,222,395 | | 0.0164 | 0.0162 | 8,778,780,488 | 445,826,852 |

| COMPARISON OF TAX RATES PER \$1,000 OF ASSESSED VALUATION FOR THE TOWNS OF SCARSDALE AND MAMARONECK FOR THE YEARS 1998-99 THROUGH 2008-2009 AND PROPOSED TAX RATE FOR 2009-2010 | | | | | | | |
|---|---------------------------------------|----------------------------------|-----------------------------------|--|--|----------------------------------|-----------------------------------|
| | | 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) |
| 1998-1999 | 387.40 | | | | 357.23 | | |
| | | 29.79 | 7.69% | | | 27.35 | 7.66% |
| 1999-2000 | 417.19 | | | | 384.58 | | |
| | | 36.47 | 8.74% | | | 38.69 | 10.06% |
| 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 | | |
| | | | | | | | |
| 2009-2010 | 782.78 | 13.22 | 1.72% | | 792.44 | 65.64 | 9.03% |
| | | | | | | | |
| 10 Year Simple Average Increase | | | 6.63% | | 10 Year Simple Average Increase | | |
| | | | | | | | |

EXPENDITURE SUMMARY

The 2009-2010 budget provides for added investment of 1.95% to support the educational program. Since it is the budget-to-budget growth that generates tax growth, most conversations about next year will consider that percentage. Estimates of expenditures for each category in the *current* year facilitate a more detailed 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 and state mandates taxed 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. Departmental budgets, exclusive of salaries, were reduced by 5% from 2008-09 levels, unless specific circumstance required otherwise.

We have a commitment to finish the addition of foreign language instruction at the elementary level, and have accordingly budgeted a position in grade 5. The budget also maintains class size practice at all levels. Recent important curricular initiatives – programs such as sustainability awareness, global interdependence, 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 reduced. Math instruction will be a focus, as we continue to implement the Singapore math program, with special attention to transition and coordination among the three levels of instruction. With regret, we are recommending deferral of the introduction of Mandarin language instruction.

The largest component of any district budget is staff salary and benefits (almost 80% of the District's educational investment for the coming year.) This is typical of districts in the region. Next year, a relatively small (0.5%) projected increase in enrollment will be absorbed, to the extent possible, with existing staff. One undesignated position is requested in case of unanticipated growth.

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 enabled us to reduce growth in this budget. Mandated contributions to the New York State Employees' and Teachers' Retirement Systems will decrease this year, but are anticipated to increase markedly in coming years. The return on the systems' portfolio of investments continues to mirror the experience of the investment markets, but with a lag.

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

| 2008-09 Projected Actuals & 2009-10 Proposed Budget by Major Expense Section | | | | | | | | | |
|--|--|--------------------|--------------------|--------------------|--------------------|--|------------------|-----------------------|----------------|
| MAJOR EXPENSE SECTIONS | | | | | | | Budget to | % Increase (Decrease) | |
| | | 2007-08 | 2008-09 | 2008-09 | 2009-10 | | Budget | | |
| | | Actual | Adopted | Estimate | Proposed | | \$ Increase | Budget to | Budget to |
| | | Expended | Budget | Expended | Budget | | (Decrease) | Budget | Est. Exp. |
| I | GENERAL SUPPORT | | | | | | | | |
| | Board of Education | 46,610 | 71,965 | 64,614 | 62,863 | | (9,102) | (12.65%) | (2.71%) |
| | Central Administration | 2,136,863 | 2,230,591 | 2,306,845 | 2,246,141 | | 15,550 | 0.70% | (2.63%) |
| | Central Services - Plant Dept.* | 10,038,025 | 11,126,879 | 10,547,169 | 10,867,846 | | (259,033) | (2.33%) | 3.04% |
| | Administrative Technology | 532,646 | 617,093 | 614,905 | 616,233 | | (860) | (0.14%) | 0.22% |
| | Special Items | 1,190,713 | 946,931 | 1,202,867 | 932,201 | | (14,730) | (1.56%) | (22.50%) |
| | TOTAL GENERAL SUPPORT | 13,944,857 | 14,993,459 | 14,736,400 | 14,725,284 | | (268,175) | (1.79%) | (0.08%) |
| II | INSTRUCTION | | | | | | | | |
| | Admin & Prog. Improv. | 4,062,353 | 4,638,699 | 4,721,862 | 4,684,750 | | 46,051 | 0.99% | (0.79%) |
| | Day School Program * | 47,644,495 | 50,776,974 | 50,243,500 | 52,220,219 | | 1,443,245 | 2.84% | 3.93% |
| | Special Education * | 9,268,305 | 10,186,330 | 9,927,128 | 10,702,011 | | 515,681 | 5.06% | 7.81% |
| | Instructional Support | 1,204,429 | 1,146,000 | 1,105,533 | 1,132,740 | | (13,260) | (1.16%) | 2.46% |
| | Pupil Personnel | 5,514,319 | 5,976,858 | 5,974,782 | 6,189,779 | | 212,921 | 3.56% | 3.60% |
| | TOTAL INSTRUCTION | 67,693,901 | 72,724,861 | 71,972,805 | 74,929,499 | | 2,204,638 | 3.03% | 4.11% |
| III | TOTAL PUPIL TRANS. | 3,272,064 | 3,712,920 | 3,785,714 | 3,773,944 | | 61,024 | 1.64% | (0.31%) |
| IV | TOTAL COMMUNITY SVCS. | 337,337 | 341,924 | 343,535 | 331,986 | | (9,938) | (2.91%) | (3.36%) |
| V | UNDISTRIBUTED | | | | | | | | |
| | Employee Benefits | 22,141,188 | 26,323,548 | 23,254,209 | 27,198,140 | | 874,592 | 3.32% | 16.96% |
| | Debt Service - Lease Purchases * | 1,337,556 | 1,866,744 | 1,566,599 | 1,976,099 | | 109,355 | 5.86% | 26.14% |
| | Debt Service - Bonds | 8,542,075 | 8,048,200 | 8,073,740 | 8,049,307 | | 1,107 | 0.01% | (0.30%) |
| | TOTAL UNDISTRIBUTED | 32,020,819 | 36,238,492 | 32,894,548 | 37,223,546 | | 985,054 | 2.72% | 13.16% |
| VI | Transfer to CPF for Quaker Ridge Project | 242,073 | 471,236 | 471,236 | - | | (471,236) | (100.00%) | (100.00%) |
| | Transfer to CPF for EXCEL Project | 3,534,514 | - | - | - | | - | #DIV/0! | #DIV/0! |
| | Transfer to Other Funds | 42,811 | - | - | - | | - | #DIV/0! | #DIV/0! |
| * Some budget codes have been reclassified from Prior Year | | | | | | | | | |
| | TOTAL EXPENDITURES | 121,088,376 | 128,482,892 | 124,204,238 | 130,984,259 | | 2,501,367 | 1.95% | 5.46% |

| | | | | | | |
|-------------|--------------------------|--|-----------------------|-----------------------|-----------------------|-----------------------|
| | | | | | | |
| | | COMPARISON OF EXPENDITURES | | | | |
| | | BY MAJOR BUDGET FUNCTIONS FOR THE YEARS 2003-2004 THROUGH 2007-2008 | | | | |
| | | | | | | |
| | | 2003-2004 | 2004-2005 | 2005-2006 | 2006-2007 | 2007-2008 |
| | | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL |
| CODE | MAJOR FUNCTION | EXPENDITURES | EXPENDITURES | EXPENDITURES | EXPENDITURES | EXPENDITURES |
| I | GENERAL SUPPORT | \$ 10,284,646 | \$ 10,408,164 | \$ 11,872,738 | \$ 13,140,974 | \$ 13,944,857 |
| II | INSTRUCTION | 53,643,493 | 55,619,010 | 57,807,889 | 63,112,480 | 67,693,901 |
| III | PUPIL TRANSPORTATION | 2,508,388 | 2,887,166 | 2,840,624 | 3,190,832 | 3,272,064 |
| IV | COMMUNITY SERVICES | 298,137 | 286,107 | 280,414 | 282,561 | 337,337 |
| V | UNDISTRIBUTED | 22,975,803 | 27,617,893 | 30,775,498 | 31,570,269 | 32,020,819 |
| VI | TRANSFER TO OTHER FUNDS | 923,993 | 1,135,450 | 935,424 | 453,830 | 3,819,398 |
| | SUBTOTAL | 90,634,460 | 97,953,790 | 104,512,587 | 111,750,946 | 121,088,376 |
| | ENCUMBRANCES AT YEAR END | 2,256,845 | 2,475,711 | 3,755,430 | 4,075,573 | 2,324,692 |
| | TOTAL | \$ 92,891,305 | \$ 100,429,501 | \$ 108,268,017 | \$ 115,826,519 | \$ 123,413,068 |
| | | | | | | |

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| | | | 2007-08 | 2008-09 | 2008-09 | 2009-10 | Budget to | | |
|----------|------------------------------------|--|-------------------|-------------------|-------------------|-------------------|--------------------------|---------------------|------------------------|
| | | | Actual | Adopted | Estimate | Proposed | Budget | % Increase | (Decrease) |
| | | | Expended | Budget | Expended | Budget | S Increase (Decrease) | Budget to Budget | Budget to Est. Exp. |
| I | GENERAL SUPPORT | | | | | | | | |
| | Board of Education | | 46,610 | 71,965 | 64,614 | 62,863 | (9,102) | (12.65%) | (2.71%) |
| | Central Administration | | 2,136,863 | 2,230,591 | 2,306,845 | 2,246,141 | 15,550 | 0.70% | (2.63%) |
| | Plant Department | | 10,038,025 | 11,126,879 | 10,547,169 | 10,867,846 | (259,033) | (2.33%) | 3.04% |
| | Administrative Technology | | 532,646 | 617,093 | 614,905 | 616,233 | (860) | (0.14%) | 0.22% |
| | Special Items | | 1,190,713 | 946,931 | 1,202,867 | 932,201 | (14,730) | (1.56%) | (22.50%) |
| | TOTAL GENERAL SUPPORT | | 13,944,857 | 14,993,459 | 14,736,400 | 14,725,284 | (268,175) | (1.79%) | (0.08%) |
| | | | | | | | | | |
| | Encumbrances - Year End | | 1,587,058 | - | - | - | - | | |
| | | | | | | | | | |
| | GRAND TOTAL GENERAL SUPPORT | | 15,531,915 | 14,993,459 | 14,736,400 | 14,725,284 | (268,175) | (1.79%) | (0.08%) |
| | | | | | | | | | |

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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 over 12% as the result of decreased allocations for consultants and meeting materials.

| | | | | | | | | | |
|---------------------------------|--|--|-----------------|----------------|-----------------|-----------------|--------------------|-------------------|-------------------|
| | | | | | | | | | |
| | | | 2007-08 | 2008-09 | 2008-09 | 2009-10 | Budget to | % Increase | (Decrease) |
| | | | Actual | Adopted | Estimate | Proposed | \$ Increase | Budget to | Budget to |
| BOARD OF EDUCATION | | | Expended | Budget | Expended | Budget | (Decrease) | Budget | Est. Exp. |
| | | | | | | | | | |
| Salaries | | | 20,551 | 21,395 | 21,394 | 22,143 | 748 | 3.50% | 3.50% |
| Equipment / Furniture | | | - | - | - | - | - | 0.00% | 0.00% |
| Supplies / Materials | | | 3,275 | 14,199 | 13,349 | 13,349 | (850) | (5.99%) | 0.00% |
| Contractual and Other | | | 22,784 | 36,371 | 29,871 | 27,371 | (9,000) | (24.74%) | (8.37%) |
| BOCES Services | | | - | - | - | - | - | 0.00% | 0.00% |
| Total Board of Education | | | 46,610 | 71,965 | 64,614 | 62,863 | (9,102) | (12.65%) | (2.71%) |
| | | | | | | | | | |

I. GENERAL SUPPORT (Continued)

Central Administration

This budget, totaling \$2,246,141, covers the District's central office. It is projected to grow 0.70% in the coming year, due to changes in salaries. There have been reductions in travel, consultants, meeting materials, and advertising costs. Salaries of central office administrators will be frozen at 2008-09 levels.

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 assistant, finance and purchasing officers, a clerical purchasing position, three account clerks, an accountant, a statutory internal claims auditor (2 hours per week) and a part-time District messenger. The office is responsible for budgeting, budget management, accounting, payroll, purchasing, investments, borrowings, audit, risk management, school safety, and 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 | | |
|--|---|--|------------------|------------------|------------------|------------------|---------------|--------------|-----------------|
| | | | 2007-08 | 2008-09 | 2008-09 | 2009-10 | 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 | | 432,768 | 460,878 | 458,253 | 463,392 | 2,514 | 0.55% | 1.12% |
| | Equipment / Furniture | | - | - | - | - | - | 0.00% | 0.00% |
| | Supplies / Materials | | 3,565 | 2,650 | 2,650 | 2,650 | - | 0.00% | 0.00% |
| | Contractual and Other | | 14,437 | 16,107 | 16,107 | 14,040 | (2,067) | (12.83%) | (12.83%) |
| | BOCES Services | | - | - | - | - | - | 0.00% | 0.00% |
| | Total Chief School Admin. Office | | 450,770 | 479,635 | 477,010 | 480,082 | 447 | 0.09% | 0.64% |
| Finance Office | | | | | | | | | |
| | Salaries | | 794,506 | 845,768 | 872,248 | 863,256 | 17,488 | 2.07% | (1.03%) |
| | Equipment / Furniture | | 22,118 | 500 | 500 | 500 | - | 0.00% | 0.00% |
| | Supplies / Materials | | 25,268 | 24,580 | 24,580 | 24,580 | - | 0.00% | 0.00% |
| | Contractual and Other | | 94,611 | 114,981 | 114,981 | 107,709 | (7,272) | (6.32%) | (6.32%) |
| | BOCES Services | | 2,880 | 2,980 | 2,980 | 3,100 | 120 | 4.03% | 4.03% |
| | Total Finance Office | | 939,383 | 988,809 | 1,015,289 | 999,145 | 10,336 | 1.05% | (1.59%) |
| | Legal Services | | 78,857 | 72,062 | 127,000 | 74,124 | 2,062 | 2.86% | (41.63%) |
| Personnel Office | | | | | | | | | |
| | Salaries | | 404,515 | 432,529 | 431,420 | 440,736 | 8,207 | 1.90% | 2.16% |
| | Equipment / Furniture | | 1,416 | 750 | 750 | 750 | - | 0.00% | 0.00% |
| | Supplies / Materials | | 17,928 | 8,750 | 8,750 | 8,750 | - | 0.00% | 0.00% |
| | Contractual and Other | | 129,214 | 124,383 | 124,383 | 117,090 | (7,293) | (5.86%) | (5.86%) |
| | BOCES Services | | 6,282 | 6,659 | 6,659 | 6,925 | 266 | 3.99% | 3.99% |
| | Total Personnel Office | | 559,355 | 573,071 | 571,962 | 574,251 | 1,180 | 0.21% | 0.40% |
| Public Information | | | | | | | | | |
| | Salaries | | 72,486 | 76,249 | 74,819 | 79,924 | 3,675 | 4.82% | 6.82% |
| | Equipment / Furniture | | - | 250 | 250 | - | (250) | (100.00%) | (100.00%) |
| | Supplies / Materials | | 356 | 765 | 765 | 765 | - | 0.00% | 0.00% |
| | Contractual and Other | | 35,656 | 39,750 | 39,750 | 37,850 | (1,900) | (4.78%) | (4.78%) |
| | BOCES Services | | - | - | - | - | - | 0.00% | 0.00% |
| | Total Public Information Office | | 108,498 | 117,014 | 115,584 | 118,539 | 1,525 | 1.30% | 2.56% |
| TOTAL CENTRAL ADMINISTRATION | | | | | | | | | |
| | | | 2,136,863 | 2,230,591 | 2,306,845 | 2,246,141 | 15,550 | 0.70% | (2.63%) |

I. GENERAL SUPPORT (Continued)

Facilities Department

The 2009-10 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 \$10,867,846, a decrease of \$259,033 or 2.33% compared to 2008-09.

- Custodian staffing has been reduced as two positions will be eliminated through retirements.
- \$153,929, or 3.7% over the prior year, represents negotiated salary adjustments for existing staff.
- Utility costs (including 25% growth in NYPA electrical rates, effective January 2008), have been kept level because of anticipated completion of the energy performance contract, which will reduce energy consumption by 27%. We estimate savings of \$600,000 in fuel/electricity, which will offset the payment for this contract, found elsewhere in the budget. We have assumed a 10% growth in fuel and 15% in electrical unit cost for 2009-10, but recent volatility in these markets shows clearly how difficult it is to estimate so far ahead. (Electricity prices, which were tied to a fixed-price contract until 2007, are now adjusted annually to market prices.) Oil prices fluctuate with each delivery in accordance with the market. Pricing and usage for 2009-10 is based on normal weather patterns. If next year's weather is warmer, or more favorable pricing conditions prevail, the unused funds will revert to the fund balance.
- Custodial supplies will increase in cost as we continue to use more costly non-toxic cleaning and grounds supplies. Equipment requests have been reduced significantly. The largest item is a small tractor to clear snow from paths and sidewalks at Edgewood School, where we do not currently have one.
- 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 inspections of HVAC, elevator, playground and gym equipment.
- Building equipment shows a significant decrease as only essential replacement items are requested. Included is a 6-foot mower for the large fields.
- Funding for general refurbishment in individual buildings shows no increase. 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 more hygienic and maintenance-friendly tile.
- We continue to reap savings from custodial shift changes made several years ago at the elementary schools, and will continue these efforts as community use of the buildings continues to stress staffing.
- The request for Plant Improvement funding this year is \$1,575,000, a decrease of \$230,000 from 2008-09. (Note: Last year's Plant Improvement budget included the lease payment for the energy performance contract, which has been reclassified to the Debt Service area of the 2009-10 budget) This request is \$600,000 less than the original request from the Director of Facilities. At the revised level, this budget represents an investment of approximately 1.2% of total budget, substantially less than the 2% of total budget recommended by the National School Boards Association for major maintenance. All planned projects address basic infrastructure needs.

| | | | 2007-08 | 2008-09 | 2008-09 | 2009-10 | 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 | | | 3,066,778 | 3,278,018 | 3,266,308 | 3,310,904 | 32,886 | 1.00% | 1.37% |
| Equipment / Furniture | | | 60,291 | 58,715 | 58,715 | 45,760 | (12,955) | (22.06%) | (22.06%) |
| Supplies / Materials | | | 163,583 | 157,150 | 157,150 | 166,975 | 9,825 | 6.25% | 6.25% |
| Utilities | | | 2,302,679 | 2,803,511 | 2,565,511 | 2,783,728 | (19,783) | (0.71%) | 8.51% |
| Contractual and Other | | | 82,856 | 114,775 | 114,775 | 115,800 | 1,025 | 0.89% | 0.89% |
| BOCES Services | | | - | - | - | - | - | 0.00% | 0.00% |
| Total Plant Operation | | | 5,676,187 | 6,412,169 | 6,162,459 | 6,423,167 | 10,998 | 0.17% | 4.23% |
| Plant Maintenance | | | | | | | | | |
| Salaries | | | 834,481 | 890,238 | 890,238 | 925,281 | 35,043 | 3.94% | 3.94% |
| Equipment / Furniture | | | 309,499 | 253,164 | 253,164 | 195,840 | (57,324) | (22.64%) | (22.64%) |
| Supplies / Materials | | | 251,747 | 268,810 | 268,810 | 262,960 | (5,850) | (2.18%) | (2.18%) |
| Contractual and Other | | | 937,515 | 1,213,590 | 1,213,590 | 1,251,690 | 38,100 | 3.14% | 3.14% |
| Building Maintenance Projects | | | 297,243 | 283,908 | 283,908 | 283,908 | - | 0.00% | 0.00% |
| BOCES Services | | | - | - | - | - | - | 0.00% | 0.00% |
| Total Plant Maintenance | | | 2,630,485 | 2,909,710 | 2,909,710 | 2,919,679 | 9,969 | 0.34% | 0.34% |
| Plant Improvements* | | | 1,731,353 | 1,805,000 | 1,475,000 | 1,525,000 | (280,000) | (15.51%) | 3.39% |
| * Some budget codes have been reclassified from Prior Year | | | | | | | | | |
| PLANT DEPARTMENT | | | 10,038,025 | 11,126,879 | 10,547,169 | 10,867,846 | (259,033) | (2.33%) | 3.04% |

A. Notes to Plant Operations Budget (1620)

1. Salaries and Overtime

These budget lines cover salaries for the District's custodial services and administration, including the director of plant services, an assistant director responsible for custodial and maintenance staff, a supervisor of special projects, one secretary and a part-time office aide to handle community use of buildings. Salary is contractually negotiated. The District currently is budgeted for 46.0 custodial and cleaner positions as we anticipate a 2.0FTE reduction due to retirements.

Overtime, which has decreased in recent years, will be approximately on budget this year, and will increase slightly next year to reflect salary growth. We will continue to examine shift schedules and staffing levels to accommodate the increased building use that is driving the overtime.

2. Supplies and Contract Supplies

We are proposing an increase of 6.25% in custodial supplies to address price increases. This also includes increases in 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 are adjusted as square footage expands, 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's facilities, negotiated a new contract with the Westchester County government and its subdivisions beginning January 1, 2007 that permits electricity charges to fluctuate based on market factors. An increase of 15% is estimated for 2009-10. Oil prices continue to fluctuate dramatically; we have budgeted a 10% increase. Water is purchased from the Village of Scarsdale.

We recently negotiated, and the Board approved, an energy performance contract to implement infrastructure improvements that reduce energy consumption and pay for themselves over time. Included are heating controls, motion-sensor 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. This work was begun recently and is expected to generate a full year of savings, estimated at \$600,000 in 2009-10.

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 six grounds staff and six 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.

2. Equipment

These lines fund equipment for building maintenance. As part of a long-term vehicle replacement program, we request a new grounds vehicle to replace a 1992 vehicle with almost 100,000 miles that is no longer economical to repair. The original request was for two vehicles.

3. Contractual Services – Maintenance

Outsourced services and contracts provide some maintenance for buildings and building systems, grounds, and equipment. Some of these are ongoing: for heating and ventilation systems, carting fees, 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, which are an unfunded federal mandate. This is a relatively new cost category; requests for air conditioning or special filtering have grown significantly. The Facilities Director works with the Special Education Director in determining reasonable and appropriate accommodations as required under the law. We have reduced this line from its \$25,000 level in 2008-09 to \$10,000 for 2009-10 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 is asked annually to review the needs of his/her building and set 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 two years ago; no increase is requested this year.

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. They merit individual line items and discussion. The list incorporates the most urgent projects identified by our engineers, as well as safety, security, program and maintenance needs identified by the District to prevent deterioration that may affect the daily functioning of the buildings. The original department request for 2009-10 has been significantly reduced.

An update on previous year's projects:

- At Edgewood, Fox Meadow and Greenacres, installation of occupancy sensors is nearly complete as part of the EXCEL projects.
- Installation of fire-rated classroom doors at Edgewood, Fox Meadow and Greenacres is nearly complete; only the punch list items remain. It will be on budget.
- The Edgewood playground sand was replaced with Fibar, which is ADA compliant for wheelchair access. This was completed slightly under budget.
- The Fox Meadow retaining wall in the parking lot was replaced. This project cost more than anticipated; funds were transferred from surpluses in other projects.
- Greenacres corridors were repainted and a master clock and bell system installed. These projects were on budget.
- The Heathcote parking lot repaving was completed and a master clock and bell system installed. The non-compliant swings were replaced and relocated with new ADA-compliant surfacing. These projects were on budget.
- At Quaker Ridge, the exterior trim on the older section of the building was repainted, and a primary classroom was created from several small adjacent spaces to house a special education class. Both projects were completed for substantially less than the budgeted amounts.
- Large sections of sidewalk that were in bad repair were replaced at the Middle School and a walk-in freezer was installed in the cafeteria kitchen. Both projects were on budget. The renovation of the staff bathrooms was recently completed as part of the EXCEL package of projects.
- New sump pumps were installed at the High School. The Fitness Center renovation has been deferred for the foreseeable future in response to recent budget uncertainty.
- A major brick re-pointing project was completed at Fox Meadow and the Middle School, where water infiltration was creating air quality and structural concerns. The project, originally budgeted at \$400,000, was over budget by \$24,640.
- Fencing and other repair work was provided for the sustainability gardens.
- Roof repairs are scheduled to be done at all seven schools this spring.
- Phase I of the exterior door replacement project was recently completed. \$30,000 of the funds scheduled for Phase II was removed from the budget. Phase II will go out to bid shortly.
- The Village of Scarsdale received a shared-services grant from New York State (with the District as partner) to clear the watercourse in front of the High School. The project as defined has been completed and funding for the District share has been sent to the Village.
- The Middle School upper courtyard has been redefined and redone as a "science park" and is now being used to enhance classroom work. The project, which was over budget by \$65,402, has been completed.

The original funding request has been considerably reduced. Projects included in the original 2009-10 budget request:

- A new playground structure is requested for Edgewood School. The existing structure is 15 years old, does not meet current code for handicapped accessibility, and is in need of costly repair.
- At Fox Meadow, we request funding for reconstruction of the site drainage system, which has failed several times in recent years.
- At Greenacres we request funds to remove the existing corridor carpeting and replace it with the heavy-duty stone flooring that is used in the other elementary schools. The carpeting holds in moisture and dirt in the highly trafficked corridors, contributing to air quality concerns in a building that is already affected by a very high water table. This level of funding will enable replacement of the flooring in about half of the corridors.

- At Heathcote, funding is requested to cover all exterior fascia boards and soffits with aluminum sheathing. The existing boards and soffits are in poor condition and no longer prevent water infiltration in some areas. The aluminum sheathing is much less expensive than wood replacement, does not require repainting, and will be chosen to replicate the appearance of the original wood.
- At the Middle School, funds are also requested to cover the existing wood fascia boards and soffits with new aluminum sheathing. The existing boards and soffits are in poor condition, and in several places cannot be attached securely to the building. The aluminum sheathing is much less expensive than replacement wood. As at Heathcote, the sheathing will be chosen to replicate the appearance of the original wood structures.
- At the High School we request funding for reconstruction of plumbing behind the auditorium and beneath the cafeteria wing. This part of the infrastructure has failed twice during this school year, and must be replaced. The work must be done when school is not in session for an extended period of time, as the cafeteria and bathrooms in the area will have to be closed.
- The wiring closet that serves as the center for the entire District's technology infrastructure requires a new and complex air conditioning and ventilation system. Without this project, the infrastructure will be threatened when temperatures rise.
- Our roofing consultant is developing a schedule of roof work to continue the maintenance that we began in 2006-07. Three years ago, this allowance funded repairs of flat roofs in various buildings. Funds from 2007-08 & 2008-09 work addressed repairs to flashings, small areas of masonry re-pointing and parapet repairs on all buildings. The 2009-10 funds will be used for general repairs at all seven buildings.
- The EXCEL package of capital projects (the High School connecting bridge, the elevator to the music tower, installation of occupancy sensors in three elementary schools and renovation of bathrooms at the Middle and High School) is largely complete.

| 2009-10 Plant Improvement Budget Request | | | |
|---|---|----------------|--------------------|
| Edgewood | Replace playground structure | 100,000 | 100,000 |
| Fox Meadow | Reconstruct exterior drainage system | 300,000 | 300,000 |
| Greenacres | Replace corridor flooring - partial | 200,000 | 200,000 |
| Heathcote | Cover deteriorated exterior soffits with clad aluminum | 175,000 | 175,000 |
| Middle School | Cover deteriorated exterior soffits with clad aluminum | 80,000 | 80,000 |
| High School | Reconstruction of cafeteria/auditorium plumbing | 300,000 | 300,000 |
| District-wide | Roof repairs | 250,000 | |
| | Air conditioning upgrade, District technology wiring closet | 120,000 | 370,000 |
| TOTAL BUDGET REQUEST | | | \$1,525,000 |

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 2009-2010 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, including census information, District-wide attendance reporting, student scheduling, health records, and report cards. The team is responsible for all state reporting related to student data. The team also oversees the District-wide email system 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.

In recent years, the Administrative Technology team has been responsible for a number of new initiatives, including piloting the Infinite Campus Parent Portal, enhancing student information system functionality, ensuring compliance with new state and federal student data reporting requirements, upgrading the District email system, and implementing new transportation and asset tracking systems for the District. In addition, the software budget in this department has been reduced.

Overall, this year's budget has been reduced by 0.14% due to a decrease in consulting services. These services were required for last year's system email upgrade, a project that was successfully completed. In addition, the software budget in this department has decreased due to reduced pricing and the restructuring of licensing agreements.

| | | | | | | | | | |
|--|--|--|-----------------|----------------|-----------------|-----------------|--------------------|-------------------|-------------------|
| | | | | | | | | | |
| | | | 2007-08 | 2008-09 | 2008-09 | 2009-10 | 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 | | | 335,206 | 370,210 | 368,022 | 385,873 | 15,663 | 4.23% | 4.85% |
| Equipment / Furniture | | | 30,266 | 15,500 | 15,500 | 15,500 | - | 0.00% | 0.00% |
| Supplies / Materials | | | 12,519 | 38,000 | 38,000 | 34,824 | (3,176) | (8.36%) | (8.36%) |
| Contractual and Other | | | 137,998 | 174,240 | 174,240 | 158,036 | (16,204) | (9.30%) | (9.30%) |
| BOCES Services | | | 16,657 | 19,143 | 19,143 | 22,000 | 2,857 | 14.92% | 14.92% |
| | | | | | | | | | |
| TOTAL ADMINISTRATIVE TECHNOLOGY | | | 532,646 | 617,093 | 614,905 | 616,233 | (860) | (0.14%) | 0.22% |
| | | | | | | | | | |

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 is expected to decrease by \$58,231, or 11.27% as a result of changes in our rates based on recent favorable experience ratings. The bulk of these funds will 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 the BOCES membership fee. No new memberships are planned.

3. BOCES Administrative and Facilities Fees

This line represents a required assessment from the Southern Westchester area BOCES for administrative costs, as well as rental fees for classroom space throughout lower Westchester. **See Appendix D for a 10-year history of the BOCES assessments.**

4. Tax Certiorari Appropriation

In past years, this allowance was added to each year’s budget for the payment of small certiorari settlements that become due throughout the year. The Certiorari Reserve balance as of 6/30/08 was \$903,816. We plan on using our reserve to fund current year refunds (\$316,610 to date) as well as any other refunds that occur during the year. Interest income earned on the reserve is added back to the reserve. Including interest, our current reserve has been decreased to approximately \$600,000. We have reviewed and updated our assessment of the filings and believe that it is necessary to increase the reserve. Therefore, we are planning on increasing our reserve by an additional \$386,319, bringing our year-end reserve to \$986,319 (See page 59). In addition, we have budgeted \$25,000 in 2009-10 to replace lost interest earnings on the reserve. **See Appendix E for a 10-year history of tax certiorari settlements.**

| | | | 2007-08 | 2008-09 | 2008-09 | 2009-10 | Budget to Budget | % Increase (Decrease) | |
|-----------------------------|--|--|------------------|----------------|------------------|----------------|---------------------|-----------------------|-----------------|
| | | | Actual | Adopted | Estimate | Proposed | S Increase | Budget to | Budget to |
| | | | Expended | Budget | Expended | Budget | (Decrease) | Budget | Est. Exp. |
| SPECIAL ITEMS | | | | | | | | | |
| District Insurance | | | 460,240 | 516,883 | 457,189 | 458,652 | (58,231) | (11.27%) | 0.32% |
| Memberships | | | 30,604 | 30,453 | 29,473 | 30,947 | 494 | 1.62% | 5.00% |
| BOCES Administration Charge | | | 391,117 | 399,595 | 399,595 | 417,602 | 18,007 | 4.51% | 4.51% |
| Tax Certiorari Payments | | | 308,752 | - | 316,610 | 25,000 | 25,000 | 100.00% | (92.10%) |
| | | | | | | | | | |
| TOTAL SPECIAL ITEMS | | | 1,190,713 | 946,931 | 1,202,867 | 932,201 | (14,730) | (1.56%) | (22.50%) |
| | | | | | | | | | |

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| | | | 2007-08 | 2008-09 | 2008-09 | 2009-10 | Budget to | | |
|--|--------------------------------|--|-------------------|-------------------|-------------------|-------------------|------------------|--------------|--------------|
| | | | Actual | Adopted | Estimate | Proposed | Budget | % Increase | (Decrease) |
| | | | Expended | Budget | Expended | Budget | \$ Increase | Budget to | Budget to |
| | | | | | | | (Decrease) | Budget | Est. Exp. |
| II | INSTRUCTION | | | | | | | | |
| | Admin & Prog. Improv. | | 4,062,353 | 4,638,699 | 4,721,862 | 4,684,750 | 46,051 | 0.99% | (0.79%) |
| | Day School Program* | | 47,644,495 | 50,776,974 | 50,243,500 | 52,220,219 | 1,443,245 | 2.84% | 3.93% |
| | Special Education* | | 9,268,305 | 10,186,330 | 9,927,128 | 10,702,011 | 515,681 | 5.06% | 7.81% |
| | Instructional Support | | 1,204,429 | 1,146,000 | 1,105,533 | 1,132,740 | (13,260) | (1.16%) | 2.46% |
| | Pupil Personnel | | 5,514,319 | 5,976,858 | 5,974,782 | 6,189,779 | 212,921 | 3.56% | 3.60% |
| | TOTAL INSTRUCTION | | 67,693,901 | 72,724,861 | 71,972,805 | 74,929,499 | 2,204,638 | 3.03% | 4.11% |
| * Some budget codes have been reclassified from Prior Year | | | | | | | | | |
| | Encumbrances - Year End | | 690,556 | - | - | - | - | | |
| | GRAND TOTAL INSTRUCTION | | 68,384,457 | 72,724,861 | 71,972,805 | 74,929,499 | 2,204,638 | 3.03% | 4.11% |

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 the Arts and Aesthetic Education.

Program Improvement

The Program Improvement budget for 2009-10 is \$259,030. This budget funds projects for the implementation of the strategic plan. Last year, approximately 125 curricular projects related to all six of the District's goals were funded by the program improvement account.

At the elementary level, program improvement funds will be used to support District initiatives in balanced literacy, mathematics, music, the capstone project, geography, elementary world language, special education inclusion, and technology integration.

At the secondary level, program improvement funds are distributed to each of the subject areas for curriculum development. Funds are also available this year for the continued development of the High School's Advanced Topics Program.

Professional Development

- **Professional Development Grants**

Teachers may apply for project grants to investigate an area of interest. The funds in this section of the budget reimburse expenses incurred by professional staff members who are awarded the grants. Each year, approximately 100 teachers received funds for conference attendance, school year projects, 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 \$70,000 for the professional development of elementary teachers. This allocation will be added to the funds annually provided through a New York State grant to provide at least \$130,000 next year for consultants who are working with classroom teachers on strategies for implementing the District's balanced literacy program and mathematics program. This level of investment is expected to continue for one or two more years for balanced literacy and for a longer period in math.

Scarsdale Teachers Institute

The Scarsdale Teachers Institute (STI) provides continuing education to Scarsdale faculty. STI is funded by the Board of Education, grants from the New York State Dept. 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 \$25,000 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 (\$55,000 in 2009-10) to develop the District's program to assess progress on strategic initiatives.

Sustainability Initiative

The budget for the District's Sustainability Initiative is \$120,000. The budget includes funding for (1) sustainability projects in each of the schools; (2) the coordinator of the sustainability initiative; (3) the school gardens program that will include in-class instruction and outside organic garden work; and (4) a summer institute for teachers co-sponsored by STI and the Children's Environmental Literacy Foundation (CELF).

Arts and Aesthetic Education Initiative

The investment in arts and aesthetic education addresses the District's 21st century goals (See Superintendent's letter). 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. Technical assistance for performing arts productions is no longer budgeted in this category; it has been moved to Teaching – Contractual.

Interdependence Institute

The budget for the Interdependence Institute is \$32,000. It funds (1) curriculum projects related to the District's interdependence goal; and (2) the District's relationship with the East-West Center in Honolulu, PIER at Yale, and various other collaborative projects.

| | | | | | | | Budget to | | |
|--|--|------------------|------------------|------------------|------------------|----------------|--------------|----------------|--|
| INSTRUCTION | | 2007-08 | 2008-09 | 2008-09 | 2009-10 | Budget | % Increase | (Decrease) | |
| | | Actual | Adopted | Estimate | Proposed | S 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 | | 202,287 | 286,643 | 301,025 | 304,396 | 17,753 | 6.19% | 1.12% | |
| Equipment / Furniture | | 270 | - | - | - | - | 0.00% | 0.00% | |
| Supplies / Materials | | 151 | 6,700 | 6,700 | 6,700 | - | 0.00% | 0.00% | |
| Contractual and Other | | 5,765 | 14,449 | 14,449 | 12,249 | (2,200) | (15.23%) | (15.23%) | |
| BOCES Services | | - | - | - | - | - | 0.00% | 0.00% | |
| Total Assist. Sup't for Instruc. Office | | 208,473 | 307,792 | 322,174 | 323,345 | 15,553 | 5.05% | 0.36% | |
| Supervision | | | | | | | | | |
| Salaries | | | | | | | | | |
| Salaries - Edgewood | | 236,948 | 241,618 | 243,017 | 251,019 | 9,401 | 3.89% | 3.29% | |
| Salaries - Fox Meadow | | 232,340 | 250,992 | 322,774 | 265,394 | 14,402 | 5.74% | (17.78%) | |
| Salaries - Greenacres | | 222,907 | 234,436 | 233,631 | 245,879 | 11,443 | 4.88% | 5.24% | |
| Salaries - Heathcote | | 208,306 | 221,519 | 224,170 | 238,845 | 17,326 | 7.82% | 6.55% | |
| Salaries - Quaker Ridge | | 287,543 | 299,487 | 312,755 | 330,381 | 30,894 | 10.32% | 5.64% | |
| Sub-Total Salaries Elem. Schools | | 1,188,044 | 1,248,052 | 1,336,347 | 1,331,518 | 83,466 | 6.69% | (0.36%) | |
| Salaries - Middle School | | 607,728 | 640,075 | 654,970 | 687,081 | 47,006 | 7.34% | 4.90% | |
| Salaries - High School | | 896,421 | 1,043,788 | 1,059,202 | 1,103,140 | 59,352 | 5.69% | 4.15% | |
| Salaries - Districtwide | | 80,000 | 85,200 | 84,000 | 24,000 | (61,200) | (71.83%) | (71.43%) | |
| Total Salaries | | 2,772,193 | 3,017,115 | 3,134,519 | 3,145,739 | 128,624 | 4.26% | 0.36% | |
| Equipment / Furniture | | 40,518 | 28,481 | 28,481 | 13,000 | (15,481) | (54.36%) | (54.36%) | |
| Supplies / Materials | | 64,994 | 58,629 | 58,629 | 69,473 | 10,844 | 18.50% | 18.50% | |
| Contractual and Other | | 97,908 | 87,475 | 87,475 | 71,099 | (16,376) | (18.72%) | (18.72%) | |
| BOCES Services | | - | - | - | - | - | 0.00% | 0.00% | |
| Total Supervision - Principals Office | | 2,975,613 | 3,191,700 | 3,309,104 | 3,299,311 | 107,611 | 3.37% | (0.30%) | |
| Program Improvement | | 190,174 | 162,030 | 259,030 | 259,030 | 97,000 | 59.87% | 0.00% | |
| Arts & Education Initiative* | | 104,340 | 167,000 | 147,000 | 142,000 | (25,000) | (14.97%) | (3.40%) | |
| Interdependence Institute | | 21,282 | 85,000 | 123,982 | 32,000 | (53,000) | (62.35%) | (74.19%) | |
| Teachers' Institute | | 231,339 | 239,977 | 240,147 | 248,824 | 8,847 | 3.69% | 3.61% | |
| Professional Development | | 179,594 | 265,200 | 170,425 | 180,240 | (84,960) | (32.04%) | 5.76% | |
| Sustainability Initiative | | 127,328 | 130,000 | 70,000 | 120,000 | (10,000) | (7.69%) | 71.43% | |
| Assessment | | 24,210 | 90,000 | 80,000 | 80,000 | (10,000) | (11.11%) | 0.00% | |
| * Some budget codes have been reclassified from Prior Year | | | | | | | | | |
| TOTAL ADMIN. & IMPROVEMENT | | 4,062,353 | 4,638,699 | 4,721,862 | 4,684,750 | 46,051 | 0.99% | (0.79%) | |

II. INSTRUCTION (Continued)

Teaching – Day School Program

This section of the budget funds salaries and other instructional costs for all teaching staff and reflects an increase of one full-time-equivalent teaching position to complete implementation of the FLES program. This addition is explained in detail in the Staffing section of this report (Appendix - B).

In New York State, teacher salaries must be established through collective bargaining under the Taylor Law. The salary line is scheduled to increase by 3.84% overall compared to last year's budget. This growth reflects the combined effects of the negotiated settlement, added teacher experience and education where applicable, and the one additional position.

The structure of Scarsdale's salary plan is typical for districts in Westchester County, and the annual percentage increase has been about average for the county. Recent growth has been in the 3%-4% range annually. The District's relative position in this regard is expected to continue.

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 obtain 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.

All 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. Non-salary instructional costs have been reduced by 5% at all schools, and additional reductions to travel, equipment, paper, meeting supplies and other areas have also been made.

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

| | | | 2007-08 | 2008-09 | 2008-09 | 2009-10 | Budget to | % Increase | (Decrease) |
|--|---|--|-------------------|-------------------|-------------------|-------------------|------------------|--------------|--------------|
| | | | Actual | Adopted | Estimate | Proposed | S Increase | Budget to | Budget to |
| | | | Expended | Budget | Expended | Budget | (Decrease) | Budget | Est. Exp. |
| INSTRUCTION (Continued) | | | | | | | | | |
| Day School Program | | | | | | | | | |
| Salaries | | | | | | | | | |
| | Salaries - Edgewood | | 3,548,883 | 3,890,321 | 3,831,007 | 3,903,045 | 12,724 | 0.33% | 1.88% |
| | Salaries - Fox Meadow | | 4,029,144 | 4,204,312 | 4,036,672 | 4,241,775 | 37,463 | 0.89% | 5.08% |
| | Salaries - Greenacres | | 3,251,969 | 3,419,679 | 3,515,234 | 3,775,483 | 355,804 | 10.40% | 7.40% |
| | Salaries - Heathcote | | 2,996,024 | 3,256,733 | 3,218,755 | 3,384,095 | 127,362 | 3.91% | 5.14% |
| | Salaries - Quaker Ridge | | 4,074,396 | 3,977,657 | 3,942,024 | 4,025,295 | 47,638 | 1.20% | 2.11% |
| | Sub-Total Salaries Elem. Schools | | 17,900,416 | 18,748,702 | 18,543,692 | 19,329,693 | 580,991 | 3.10% | 4.24% |
| | Salaries - Middle School | | 10,515,875 | 11,208,070 | 10,956,857 | 11,443,334 | 235,264 | 2.10% | 4.44% |
| | Salaries - High School | | 14,608,117 | 15,461,202 | 15,634,217 | 16,446,431 | 985,229 | 6.37% | 5.20% |
| | Salaries - Districtwide* | | 2,606,240 | 3,395,568 | 2,987,302 | 3,166,160 | (229,408) | (6.76%) | 5.99% |
| | Total Salaries | | 45,630,648 | 48,813,542 | 48,122,068 | 50,385,618 | 1,572,076 | 3.22% | 4.70% |
| | | | | | | | | | |
| | Equipment / Furniture | | 385,756 | 309,865 | 299,865 | 170,525 | (139,340) | (44.97%) | (43.13%) |
| | Supplies / Materials | | 1,194,734 | 1,210,308 | 1,378,308 | 1,202,805 | (7,503) | (0.62%) | (12.73%) |
| | Contractual and Other * | | 395,994 | 403,259 | 403,259 | 419,771 | 16,512 | 4.09% | 4.09% |
| | BOCES Services | | 37,363 | 40,000 | 40,000 | 41,500 | 1,500 | 3.75% | 3.75% |
| * Some budget codes have been reclassified from Prior Year | | | | | | | | | |
| | Total Day School Program | | 47,644,495 | 50,776,974 | 50,243,500 | 52,220,219 | 1,443,245 | 2.84% | 3.93% |
| | | | | | | | | | |

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. The 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 enhanced instruction in general education classrooms, part-time special class settings (Learning Resource Centers), and full-time special class settings. A High School life skills program, introduced during the 2007-08 school year, has reduced the need to place students outside of the District, resulting in a significant financial savings. 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 6%. In an effort to offset special education costs and maintain the viability of our in-District programs, enrollment in specialized programs is open to a limited number of out-of-District students. 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 their 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 provide instruction to students who may be hospital-bound or restricted to their homes because of medical, physical or emotional conditions.

The staffing required 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. Eligible 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. As a result of more efficient planning and teacher re-deployment, however, there will be a planned reduction in the number of aides assigned to work in the Learning Resource Centers.

| | | | 2007-08 | 2008-09 | 2008-09 | 2009-10 | Budget to | % Increase | (Decrease) |
|--|--|--|-----------|------------|-----------|------------|-------------|------------|------------|
| | | | Actual | Adopted | Estimate | Proposed | \$ Increase | Budget to | Budget to |
| | | | Expended | Budget | Expended | Budget | (Decrease) | Budget | Est. Exp. |
| INSTRUCTION (Continued) | | | | | | | | | |
| Special Education | | | | | | | | | |
| | | | 5,829,423 | 6,368,986 | 6,388,968 | 6,700,479 | 331,493 | 5.20% | 4.88% |
| | | | 25,513 | 32,575 | 32,575 | 23,825 | (8,750) | (26.86%) | (26.86%) |
| | | | 1,673,990 | 1,931,949 | 1,984,623 | 2,094,428 | 162,479 | 8.41% | 5.53% |
| | | | 1,739,379 | 1,852,820 | 1,520,962 | 1,883,279 | 30,459 | 1.64% | 23.82% |
| * Some budget codes have been reclassified from Prior Year | | | | | | | | | |
| | | | 9,268,305 | 10,186,330 | 9,927,128 | 10,702,011 | 515,681 | 5.06% | 7.81% |

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 media 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 and purchasing 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. The department also works on special projects that involve networking and server configurations, such as the recent installation of security cameras in the High School.

In addition, the department hosts and provides programming for the District's public access cable channel 77, and Verizon FIOS channel 44. Programs include episodes of *Video Insight*, televised Board meetings, and other school-related programming. An updated schedule of programming can be found at <http://www.scarsdaleschools.k12.ny.us/av/>

Exclusive of salaries, this budget has been reduced by over \$17,000.

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 \$121,000 for software, of which approximately \$75,000 is "reimbursed" by state software aid. In 2008-09, the District's contribution to the instructional software budget was reduced by approximately 27% due to software licensing reductions. This budget will also support the purchase of a Web-based content management system that will host a new District Web site, facilitate the distribution of online documents, and help to reduce paper costs.

Lease-purchase for the long-range technology plan is funded through debt service, but is discussed here. Acquisition of hardware and software supports the District technology plan and the Board's Strategic Plan. Funds for the next phase of the plan will remain at \$920,000 for next year, the same allocation that has been in place for several years. The largest portion of this budget is to replace computers in classrooms and labs, as well as to purchase associated peripherals such as printers and data projectors. It will also replace servers at the elementary schools and the Middle School. The budget provides for District Internet access and government-mandated Internet filtering services.

Exclusive of salaries, this budget has been reduced by approximately \$38,000.

| | | | 2007-08 | 2008-09 | 2008-09 | 2009-10 | 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 | | | 290,260 | 302,417 | 307,917 | 323,404 | 20,987 | 6.94% | 5.03% |
| Equipment / Furniture | | | 27,734 | 9,993 | 9,993 | 9,993 | - | 0.00% | 0.00% |
| Supplies / Materials | | | 26,087 | 25,200 | 25,200 | 22,618 | (2,582) | (10.25%) | (10.25%) |
| Contractual and Other | | | 51,863 | 62,325 | 46,325 | 47,800 | (14,525) | (23.31%) | 3.18% |
| BOCES Services | | | - | - | - | - | - | #DIV/0! | 0.00% |
| Total Audio Visual Services | | | 395,944 | 399,935 | 389,435 | 403,815 | 3,880 | 0.97% | 3.69% |
| Instructional Computers | | | | | | | | | |
| Salaries | | | 327,303 | 339,091 | 345,124 | 359,650 | 20,559 | 6.06% | 4.21% |
| Consulting Fees | | | - | - | - | - | - | 0.00% | 0.00% |
| Instructional Computer Software | | | 131,529 | 157,000 | 121,000 | 115,000 | (42,000) | (26.75%) | (4.96%) |
| Other Expenses | | | 337,661 | 235,974 | 235,974 | 239,775 | 3,801 | 1.61% | 1.61% |
| BOCES Services | | | 11,992 | 14,000 | 14,000 | 14,500 | 500 | 3.57% | 3.57% |
| Total Instructional Computers | | | 808,485 | 746,065 | 716,098 | 728,925 | (17,140) | (2.30%) | 1.79% |
| TOTAL INSTRUCTIONAL SUPPORT | | | 1,204,429 | 1,146,000 | 1,105,533 | 1,132,740 | (13,260) | (1.16%) | 2.46% |

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.

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.

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 - pages 3-5 for detailed coaching summary.**

| | | | | | | | Budget to | | |
|------------------------------------|--|--|------------------|------------------|------------------|------------------|----------------|-----------------------|--------------|
| | | | 2007-08 | 2008-09 | 2008-09 | 2009-10 | Budget | % Increase (Decrease) | |
| | | | Actual | Adopted | Estimate | Proposed | S Increase | Budget to | Budget to |
| | | | Expended | Budget | Expended | Budget | (Decrease) | Budget | Est. Exp. |
| PUPIL PERSONNEL SERVICES | | | | | | | | | |
| Guidance | | | | | | | | | |
| | Salaries | | 2,178,940 | 2,266,605 | 2,268,456 | 2,367,598 | 100,993 | 4.46% | 4.37% |
| | Equipment / Furniture | | 50 | 400 | 400 | 100 | (300) | (75.00%) | (75.00%) |
| | Supplies / Materials | | 3,564 | 3,977 | 3,977 | 4,705 | 728 | 18.31% | 18.31% |
| | Contractual and Other | | 233,809 | 259,095 | 260,830 | 268,951 | 9,856 | 3.80% | 3.11% |
| | BOCES Services | | - | - | - | - | - | 0.00% | 0.00% |
| | Total Guidance | | 2,416,363 | 2,530,077 | 2,533,663 | 2,641,354 | 111,277 | 4.40% | 4.25% |
| Psychological Services | | | | | | | | | |
| | Salaries | | 1,180,868 | 1,284,296 | 1,285,186 | 1,342,808 | 58,512 | 4.56% | 4.48% |
| | Equipment / Furniture | | 1,397 | 1,000 | 1,000 | 1,000 | - | 0.00% | 0.00% |
| | Supplies / Materials | | 7,918 | 9,000 | 9,000 | 9,000 | - | 0.00% | 0.00% |
| | Contractual and Other | | 1,757 | 12,281 | 2,200 | 1,086 | (11,195) | (91.16%) | (50.64%) |
| | BOCES Services | | - | - | - | - | - | 0.00% | 0.00% |
| | Total Psychological Services | | 1,191,940 | 1,306,577 | 1,297,386 | 1,353,894 | 47,317 | 3.62% | 4.36% |
| Health Services | | | | | | | | | |
| | Salaries | | 764,871 | 855,712 | 869,987 | 901,461 | 45,749 | 5.35% | 3.62% |
| | Equipment / Furniture | | - | 4,000 | 1,000 | 1,000 | (3,000) | (75.00%) | 0.00% |
| | Supplies / Materials | | 21,894 | 16,828 | 19,828 | 19,828 | 3,000 | 17.83% | 0.00% |
| | Contractual and Other | | 192,996 | 181,658 | 187,500 | 193,284 | 11,626 | 6.40% | 3.08% |
| | BOCES Services | | - | - | - | - | - | 0.00% | 0.00% |
| | Total Health Services | | 979,761 | 1,058,198 | 1,078,315 | 1,115,573 | 57,375 | 5.42% | 3.46% |
| Interscholastic Athletics | | | | | | | | | |
| | Salaries | | 694,227 | 759,663 | 759,663 | 784,865 | 25,202 | 3.32% | 3.32% |
| | Equipment / Furniture | | 21,822 | 27,260 | 27,260 | 18,400 | (8,860) | (32.50%) | (32.50%) |
| | Supplies / Materials | | 41,833 | 42,638 | 42,638 | 35,471 | (7,167) | (16.81%) | (16.81%) |
| | Contractual and Other | | 86,473 | 161,020 | 151,020 | 155,500 | (5,520) | (3.43%) | 2.97% |
| | BOCES Services | | 81,900 | 91,425 | 84,837 | 84,722 | (6,703) | (7.33%) | (0.14%) |
| | Total Interscholastic Athletics | | 926,255 | 1,082,006 | 1,065,418 | 1,078,958 | (3,048) | (0.28%) | 1.27% |
| TOTAL PUPIL PERSONNEL SVCS. | | | | | | | | | |
| | | | 5,514,319 | 5,976,858 | 5,974,782 | 6,189,779 | 212,921 | 3.56% | 3.60% |

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|------------|---------------------------------|--|------------------|------------------|------------------|------------------|--------------------|-------------------|-------------------|--|
| | | | | | | | | | | |
| | | | 2007-08 | 2008-09 | 2008-09 | 2009-10 | 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 TRANS. | | 3,272,064 | 3,712,920 | 3,785,714 | 3,773,944 | 61,024 | 1.64% | (0.31%) | |
| | | | | | | | | | | |
| | Encumbrances - Year End | | 4,908 | - | - | - | - | | | |
| | | | | | | | | | | |
| | GRAND TOTAL PUPIL TRANS. | | 3,276,972 | 3,712,920 | 3,785,714 | 3,773,944 | 61,024 | 1.64% | (0.31%) | |
| | | | | | | | | | | |

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. 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 transports 1,891 students for education programs in the District, or 40% of 4,700 students. This percentage remains relatively consistent over time.
- Students living 1.5 miles or more from private/parochial schools located within a 15-mile radius of their Scarsdale address are eligible for transportation. Special education students attending District-approved programs inside and outside Scarsdale are eligible for transportation without regard to distance. We transport 463 students to 61 private, parochial and special education facilities both in and out of Scarsdale. As school population increases, the number of special education students also grows; we 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. This component of the program has increased significantly.

The District transports a small number of students from other districts to schools attended by Scarsdale residents. We collect fees for these arrangements, estimated this year at about \$68,000. We continue to seek these arrangements where they are consistent with the needs of our 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 slightly since last year, but the number of destinations has decreased slightly. The need for drivers after school for sports and activities continues to grow. We have tried to address this need economically by hiring part-time drivers for the after-school period.

Negotiated salaries and fuel costs will increase. We have a long-range vehicle replacement program, supported by a rigorous evaluation process. Unable to keep up with planned replacement of large buses, however, we undertook a lease-purchase of eight large buses in 2005 to replace those bought from 1988 to 1990. (Lease-purchase funds are included in the debt service budget.) Next year we request funds for two mini-buses and one large bus, a significant reduction in planned purchases. The mini-buses will replace two vehicles that can no longer pass state inspection. The large bus will replace a high-mileage 1990 vehicle that can no longer pass inspection. (This vehicle will be scrapped and used for spare parts.) No large buses were purchased in 2007-08 and only one purchased in 2008-09. We plan no automobile purchases. The equipment line also includes an allowance for replacing radio equipment. **See Appendices H and J for detailed vehicle and lease-purchase information.**

Contracted Services is the second largest component of this budget, totaling \$796,194 for 2009-10, or slightly above 6% growth. 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 contracted with the Village of Scarsdale for inspections, scheduled maintenance, and needed repairs. 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.

| | | | 2007-08 | 2008-09 | 2008-09 | 2009-10 | 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 | | | 2,174,685 | 2,402,179 | 2,349,480 | 2,464,307 | 62,128 | 2.59% | 4.89% |
| Equipment / Furniture | | | 134,327 | 267,044 | 263,494 | 168,050 | (98,994) | (37.07%) | (36.22%) |
| Supplies / Materials | | | 257,222 | 248,115 | 319,648 | 295,870 | 47,755 | 19.25% | (7.44%) |
| Contractual and Other | | | 36,406 | 46,383 | 44,833 | 49,523 | 3,140 | 6.77% | 10.46% |
| BOCES Services | | | - | - | - | - | - | #DIV/0! | #DIV/0! |
| Total District Operated Vehicles | | | 2,602,640 | 2,963,721 | 2,977,455 | 2,977,750 | 14,029 | 0.47% | 0.01% |
| CONTRACTUAL SERVICES | | | | | | | | | |
| Garage Equipment | | | - | 20,000 | - | - | (20,000) | 100.00% | 100.00% |
| Vehicle Maint. & Repair | | | 565,528 | 615,505 | 695,505 | 682,500 | 66,995 | 10.88% | (1.87%) |
| Lease - Maintenance Facility | | | 85,000 | 85,000 | 85,000 | 85,000 | - | 0.00% | 0.00% |
| Contractual and Other | | | 11,517 | 15,740 | 15,000 | 15,740 | - | 0.00% | 4.93% |
| Athletics & Extracurricular | | | 7,379 | 10,200 | 10,000 | 10,200 | - | 0.00% | 2.00% |
| BOCES Services | | | - | 2,754 | 2,754 | 2,754 | - | 0.00% | 0.00% |
| Total Contractual Services | | | 669,424 | 749,199 | 808,259 | 796,194 | 46,995 | 6.27% | (1.49%) |
| TOTAL TRANSPORTATION | | | 3,272,064 | 3,712,920 | 3,785,714 | 3,773,944 | 61,024 | 1.64% | (0.31%) |

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|-----------|------------------------------------|--|-----------------|----------------|-----------------|-----------------|--------------------|-------------------|-------------------|
| | | | | | | | | | |
| | | | 2007-08 | 2008-09 | 2008-09 | 2009-10 | Budget to | % Increase | (Decrease) |
| | | | Actual | Adopted | Estimate | Proposed | \$ Increase | Budget to | Budget to |
| | | | Expended | Budget | Expended | Budget | (Decrease) | Budget | Est. Exp. |
| | | | | | | | | | |
| IV | TOTAL COMMUNITY SVCS. | | 337,337 | 341,924 | 343,535 | 331,986 | (9,938) | (2.91%) | (3.36%) |
| | | | | | | | | | |
| | Encumbrances - Year End | | - | - | - | - | - | | |
| | | | | | | | | | |
| | GRAND TOTAL COMMUNITY SVCS. | | 337,337 | 341,924 | 343,535 | 331,986 | (9,938) | (2.91%) | (3.36%) |
| | | | | | | | | | |

IV. COMMUNITY SERVICES

Civic Activities and Census

This budget provides custodial supervision for community activities in the schools, District census information, and funding for the Scarsdale Teen Center.

The costs in the first three categories below are for custodial overtime, and growth is determined by contract and utilization. Funds have been reallocated among these categories, but overall, this budget will increase by 3.75%.

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 is the District's share of the operation of the Teen Center, which is shared jointly by the Village and the School District. We propose a reduction of \$20,000 in the appropriation for 2009-10.

Census

This line provides for the maintenance of the District's census information. It provides for a full-time clerical census enumerator assistant who reports to the Assistant Superintendent for Personnel and Administrative Services, as well as for the District's demographic services.

| | | | 2007-08 | 2008-09 | 2008-09 | 2009-10 | Budget to | | |
|-----------------------------|------------------------|--|----------------|----------------|----------------|----------------|---------------------------|---------------------|------------------------|
| | | | Actual | Adopted | Estimate | Proposed | Budget | % Increase | (Decrease) |
| | | | Expended | Budget | Expended | Budget | \$ Increase (Decrease) | Budget to Budget | Budget to Est. Exp. |
| CIVIC ACTIVITIES | | | | | | | | | |
| | | | | | | | | | |
| Recreation Department | | | 31,914 | 54,331 | 33,031 | 34,270 | (20,061) | (36.92%) | 3.75% |
| Community Groups | | | 37,305 | 56,273 | 38,612 | 40,060 | (16,213) | (28.81%) | 3.75% |
| School Functions | | | 118,433 | 82,143 | 121,104 | 125,644 | 43,501 | 52.96% | 3.75% |
| Teen Center | | | 87,500 | 87,500 | 87,500 | 67,500 | (20,000) | (22.86%) | (22.86%) |
| | | | | | | | | | |
| | Total Civic Activities | | 275,152 | 280,247 | 280,247 | 267,474 | (12,773) | (4.56%) | (4.56%) |
| | | | | | | | | | |
| CENSUS | | | 62,185 | 61,677 | 63,288 | 64,512 | 2,835 | 4.60% | 1.93% |
| | | | | | | | | | |
| TOTAL COMMUNITY SVC. | | | 337,337 | 341,924 | 343,535 | 331,986 | (9,938) | (2.91%) | (3.36%) |
| | | | | | | | | | |

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| | | | 2007-08 | 2008-09 | 2008-09 | 2009-10 | Budget to | % Increase | (Decrease) |
|--|----------------------------------|--|-------------------|-------------------|-------------------|-------------------|----------------|--------------|---------------|
| | | | Actual | Adopted | Estimate | Proposed | \$ Increase | Budget to | Budget to |
| | | | Expended | Budget | Expended | Budget | (Decrease) | Budget | Est. Exp. |
| V | UNDISTRIBUTED | | | | | | | | |
| | Employee Benefits | | 22,141,188 | 26,323,548 | 23,254,209 | 27,198,140 | 874,592 | 3.32% | 16.96% |
| | Debt Service - Lease Purchases * | | 1,337,556 | 1,866,744 | 1,566,599 | 1,976,099 | 109,355 | 5.86% | 26.14% |
| | Debt Service - Bonds | | 8,542,075 | 8,048,200 | 8,073,740 | 8,049,307 | 1,107 | 0.01% | (0.30%) |
| | TOTAL UNDISTRIBUTED | | 32,020,819 | 36,238,492 | 32,894,548 | 37,223,546 | 985,054 | 2.72% | 13.16% |
| * Some budget codes have been reclassified from Prior Year | | | | | | | | | |
| | Encumbrances - Year End | | 42,170 | - | - | - | - | | |
| | GRAND TOTAL UNDISTRIBUTED | | 32,062,989 | 36,238,492 | 32,894,548 | 37,223,546 | 985,054 | 2.72% | 13.16% |
| | | | | | | | | | |

V. UNDISTRIBUTED COSTS

Employee Benefits

Teachers Retirement System/Employees' Retirement System Assessments

These are mandatory contributions to the NYS Retirement Systems. These assessments began to rise significantly a few years ago as a result of diminished investment returns for the state-managed systems. Assessments for the Employee Retirement System have decreased from 9.13% in 2007-08, to 8.2% in 2008-09, and now to 7.2% for 2009-10. The Teachers Retirement System (TRS) contribution decreased from an 8.73% contribution rate in 2007-08 to 7.63% for 2008-09 and again to 6.19% for 2009-10. We anticipate a sizeable increase for 2010-11.

Social Security/Medicare

This represents the District's share of the FICA tax as the wage base increases from \$102,000 to \$106,800 (4.7%).

Health Insurance

Projections indicate that regional health insurance costs will again increase, consistent with the metropolitan market. The proposed budget for the self-insured plan reflects a 4% increase to \$11,450,000 (budget-to-budget). Employee cost-sharing has created direct program savings, and claims experience has again been significantly better than anticipated. We anticipate a surplus in this account at the end of 2008-09, this time resulting from a large reimbursement from our stop-loss insurance policy.

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 2009-10 contribution amount is \$1,647 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, we are required to reimburse the state on a dollar-for-dollar basis for any employees determined to be eligible for Scarsdale coverage. We are projecting that these costs will not increase significantly next year.

Workers' Compensation

This mandated coverage will increase by 2.88% due to the District's recent experience in our workers' compensation consortium.

Other Benefits

This item reimburses 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 and 403(b) administrator's fees.

| UNDISTRIBUTED EXPENSES | | 2007-08 | 2008-09 | 2008-09 | 2009-10 | Budget to | | | |
|--------------------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------------------|------------------------------|------------------|------------------|
| | | Actual | Adopted | Estimate | Proposed | Budget | % Increase (Decrease) | Budget to | Budget to |
| | | Expended | Budget | Expended | Budget | \$ Increase (Decrease) | | Budget | Est. Exp. |
| EMPLOYEE BENEFITS | | | | | | | | | |
| Teachers' Retirement | | 4,631,637 | 5,803,047 | 4,360,047 | 5,773,505 | (29,542) | (0.51%) | 32.42% | |
| Employees' Retirement | | 1,094,288 | 1,952,523 | 1,087,147 | 1,945,401 | (7,122) | (0.36%) | 78.95% | |
| Social Security / Medicare | | 4,758,785 | 5,209,000 | 5,139,236 | 5,621,540 | 412,540 | 7.92% | 9.38% | |
| Health Insurance | | 9,455,348 | 11,000,000 | 10,360,000 | 11,450,000 | 450,000 | 4.09% | 10.52% | |
| Dental Insurance | | 978,102 | 997,218 | 997,218 | 1,031,022 | 33,804 | 3.39% | 3.39% | |
| Life Insurance | | 304,425 | 320,000 | 322,500 | 331,200 | 11,200 | 3.50% | 2.70% | |
| Unemployment Insurance | | 44,320 | 64,000 | 64,000 | 64,000 | - | 0.00% | 0.00% | |
| Workers' Compensation | | 395,860 | 395,860 | 387,161 | 407,277 | 11,417 | 2.88% | 5.20% | |
| Disability Insurance | | 11,067 | 11,800 | 11,800 | 12,095 | 295 | 2.50% | 2.50% | |
| Other Benefits | | 467,356 | 570,100 | 525,100 | 562,100 | (8,000) | (1.40%) | 7.05% | |
| TOTAL EMPLOYEE BENEFITS | | 22,141,188 | 26,323,548 | 23,254,209 | 27,198,140 | 874,592 | 3.32% | 16.96% | |

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 2009/10 our bond payments and computer lease costs will decrease by \$191,714. The decrease is primarily because a large computer lease payment in 2008-09 will not recur this coming year.

This category includes the financing related to the energy performance contract (EPC) discussed in more detail on page 27. Our budget includes an estimated \$600,000 annual payment for the financing of the EPC. The EPC is also expected to result in energy savings for fuel oil, natural gas and electric consumption in an amount that will ultimately off-set the entire cost of the program when fully implemented. We have therefore also budgeted a \$600,000 decrease in utility costs, which is estimated to offset the \$600,000 lease payment.

In addition, 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. The remaining debt (2002, 2004, 2006 and 2008 issuances) cannot 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 2005-06, we purchased eight large school buses using lease purchase funds. We must continue to budget for these payments until 2009-10 as noted in **Appendix J, page 5.**

Last year, we entered into a five-year lease to pay for 19 copiers District-wide. Please see **Appendix J, page 6.**

See Appendix J for other Debt Service details.

| UNDISTRIBUTED EXPENSES | | 2007-08 | 2008-09 | 2008-09 | 2009-10 | Budget to | % Increase | (Decrease) | |
|--|--|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|--|
| (CONTINUED) | | Actual | Adopted | Estimate | Proposed | S Increase | Budget to | Budget to | |
| | | Expended | Budget | Expended | Budget | (Decrease) | Budget | Est. Exp. | |
| DEBT SERVICE | | | | | | | | | |
| Lease Purchases | | | | | | | | | |
| | | | | | | | | | |
| Lease Purchase - Computers | | 943,587 | 1,191,588 | 1,190,374 | 999,874 | (191,714) | (16.09%) | (16.00%) | |
| Lease Purchase - Energy Performance Contract* | | - | 300,000 | - | 600,000 | 300,000 | 100.00% | #DIV/0! | |
| Lease Purchase - Copiers | | 265,958 | 247,145 | 248,214 | 248,214 | 1,069 | 0.43% | 0.00% | |
| Lease Purchase - Buses | | 128,011 | 128,011 | 128,011 | 128,011 | - | 0.00% | 0.00% | |
| Total Lease Purchases | | 1,337,556 | 1,866,744 | 1,566,599 | 1,976,099 | 109,355 | 5.86% | 26.14% | |
| * Some budget codes have been reclassified from Prior Year | | | | | | | | | |
| Bonds | | | | | | | | | |
| Principal Payments | | 5,360,000 | 5,125,000 | 5,125,000 | 5,400,000 | 275,000 | 5.37% | 5.37% | |
| Interest Payments | | 3,182,075 | 2,975,825 | 2,975,825 | 2,649,307 | (326,518) | (10.97%) | (10.97%) | |
| Refinancing Savings | | - | (52,625) | (27,085) | - | 52,625 | (100.00%) | (100.00%) | |
| Total Bonds | | 8,542,075 | 8,048,200 | 8,073,740 | 8,049,307 | 1,107 | 0.01% | (0.30%) | |
| | | | | | | | | | |
| TOTAL DEBT SERVICE | | 9,879,631 | 9,914,944 | 9,640,339 | 10,025,406 | 110,462 | 1.11% | 3.99% | |
| | | | | | | | | | |

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 \$12.7M is approximately \$3.3M more than the April 2008 estimate. This additional surplus is the result of decisions by the Board and administration to reduce current year spending, and also fortuitous circumstance. Based on current information, we now expect large surpluses in several areas: health insurance costs, teaching salaries (due primarily to unfilled positions), heating costs, special education and facilities spending. Departmental budgets were substantially reduced and discretionary travel reimbursements and equipment purchases have been canceled. Also, \$570,000 in unbudgeted revenues is anticipated. Subsequent events may alter these assumptions materially; the Board will continue to monitor fund balances throughout the year.

For fiscal 2008-09, the District is estimating a net increase in fund balance (compared to the prior year) of \$758,480 at year end, resulting in a total ending fund balance of \$12.7M. Of this total \$12.7M anticipated fund balance, \$8.8M is currently undesignated. We plan to return approximately 47% of the undesignated fund balance to taxpayers to offset next year's tax levy. This will leave the District with an undesignated reserve balance of approximately \$4.7M or 3.56% of next year's budget, less than the 4% allowable per NYS law.

The District 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.

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 3.56% of the 2009-10 proposed budget, or \$4.7M.

Designated for Next Year This is the amount of surplus shown as a revenue item in the 2009-10 budget, offsetting tax levy by the same amount.

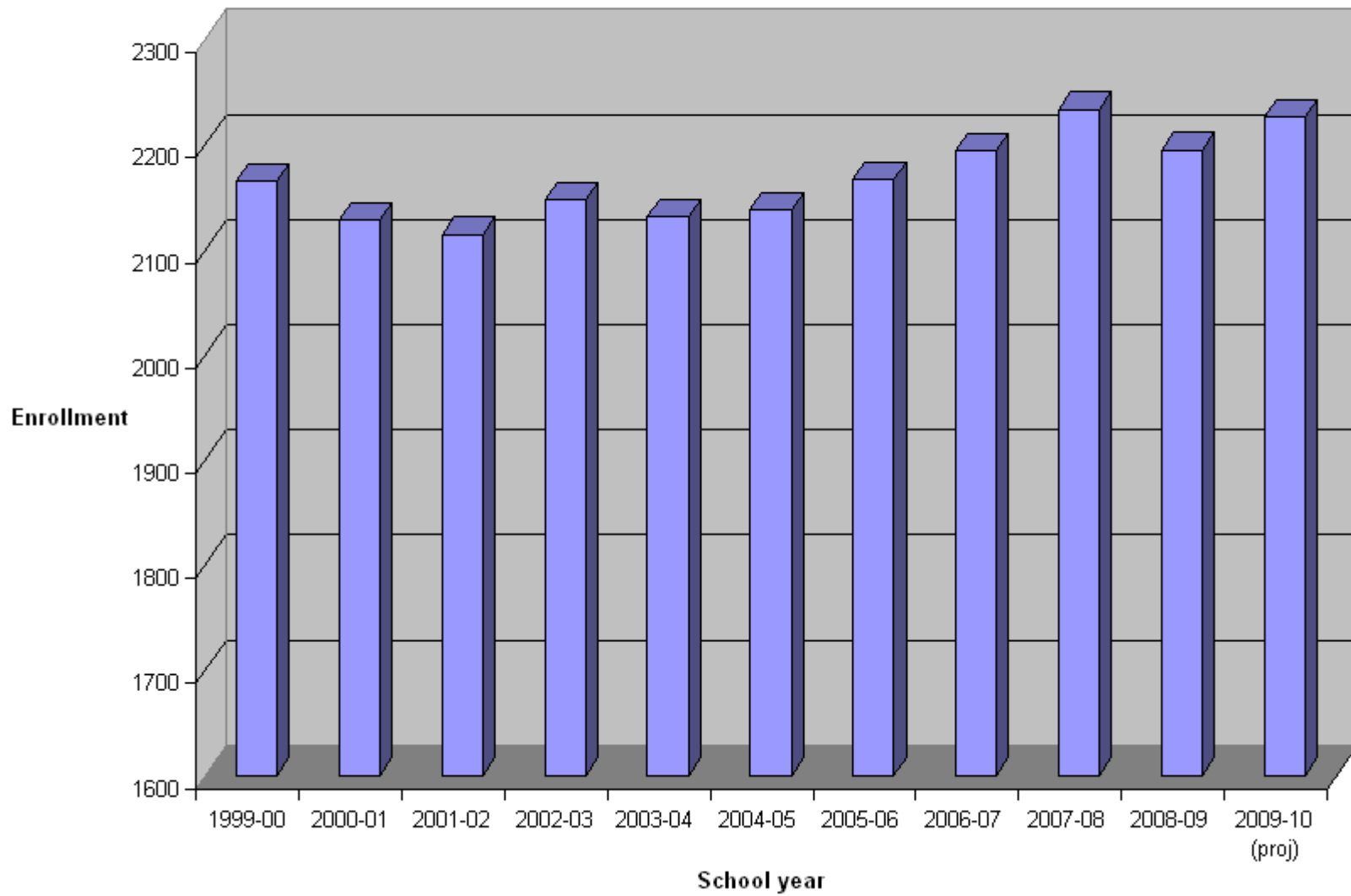
The Board of Education will continue to receive fund balance updates throughout the remainder of the fiscal year. It will re-evaluate the level and disposition of 2008-09 budget surplus and the balances in all reserve funds before a final tax levy is set in June or July.

| Fund Balance Projection for 2008/09 and 2009/10 | | | | | | | |
|---|---------------------------|---|--|--|---------------------------|--------------------------------------|--|
| Category | 2008-09 Orig. Bud. | Current 2008-09 Est. Act. | 2008-09 Estimated Surplus (Deficit) | | 2009-10 Prop. Bud. | Current 2009-10 Est. Act. | 2009-10 Estimated Surplus (Deficit) |
| Revenue: | | | | | | | |
| Tax Levy | 115,529,036 | 115,529,036 | - | | 118,421,669 | 118,421,669 | - |
| State Aid | 5,951,331 | 6,038,753 | 87,422 | | 6,075,205 | 6,075,205 | - |
| Interest Earnings | 1,055,015 | 1,236,000 | 180,985 | | 735,000 | 735,000 | - |
| Interest - Reserves | 19,750 | 5,000 | (14,750) | | 5,000 | 5,000 | - |
| Prior Year Fund Balance used | 3,934,546 | - | (3,934,546) | | 4,100,000 | - | (4,100,000) |
| Reserves - Budgeted to be used | 471,236 | - | (471,236) | | - | - | - |
| All Other | 1,521,978 | 1,826,929 | 304,951 | | 1,647,385 | 1,647,385 | - |
| Total Revenue | 128,482,892 | 124,635,718 | (3,847,174) | | 130,984,259 | 126,884,259 | (4,100,000) |
| Expenditure: | | | | | | | |
| Teaching Salaries (all codes) | 54,587,404 | 54,197,832 | 389,572 | | 56,772,926 | 56,772,926 | - |
| Special Education (net of Sal) | 3,817,344 | 3,538,160 | 279,184 | | 4,001,532 | 4,001,532 | - |
| Oil / Gas | 1,055,980 | 813,980 | 242,000 | | 981,578 | 981,578 | - |
| Health Insurance | 11,000,000 | 10,360,000 | 640,000 | | 11,450,000 | 11,450,000 | - |
| All Other | 58,022,164 | 55,294,266 | 2,727,898 | | 57,778,223 | 54,778,758 | 2,999,465 |
| Prior Year Encumbrances | 2,324,692 | 2,249,692 | 75,000 | | 2,324,692 | 2,249,692 | 75,000 |
| Other Fund Balance Items | - | (252,000) | 252,000 | | - | (100,000) | 100,000 |
| Total Expenditures | 130,807,584 | 126,201,930 | 4,605,654 | | 133,308,951 | 130,134,486 | 3,174,465 |
| | | | | | | | |
| | | Current | Changes (+/-) | | | Current | Changes (+/-) |
| | June 30, 2008 Act. | 2008-09 Est. Act. | to Fund Balance | | June 30, 2009 Est. | 2009-10 Est. Act. | to Fund Balance |
| Fund Balance: | | | | | | | |
| Tax Cert Reserve | 903,816 | 986,319 | 82,503 | | 986,319 | 986,319 | - |
| Repair Reserve | 453,050 | 438,300 | (14,750) | | 438,300 | 438,300 | - |
| Health Insurance | 2,500,000 | 2,500,000 | - | | 2,500,000 | 2,500,000 | - |
| Debt Service (shown net of reserve used) | - | 1,855 | 1,855 | | - | - | - |
| Undesignated | 3,689,700 | 4,684,354 | 994,654 | | 4,684,354 | 4,684,354 | - |
| All Other | 5,000 | 5,000 | - | | 5,000 | 5,000 | - |
| Subtotal - Before Est. Budgeted Designations | 7,551,566 | 8,615,828 | 1,064,262 | | 8,613,973 | 8,613,973 | - |
| Debt Service Reserve Designated to be used | 469,381 | (1,855) | (471,236) | | - | - | - |
| Fund (PY) Balance Designated to be used | 3,934,546 | - | (3,934,546) | | 4,100,000 | - | (4,100,000) |
| Est. (CY) Fund Balance Designated to be used | - | 4,100,000 | 4,100,000 | | - | 3,174,465 | 3,174,465 |
| Subtotal - Estimated Budgeted Designations | 4,403,927 | 4,098,145 | (305,782) | | 4,100,000 | 3,174,465 | (925,535) |
| Total Fund Balance | 11,955,493 | 12,713,973 | 758,480 | | 12,713,973 | 11,788,438 | (925,535) |
| | | | | | | | |
| Prior Year Fund Balance as of June 30, 2008 | 11,955,493 | Projected Current Year Fund Balance as of June 30, 2009 | | | 12,713,973 | | |
| Current Year Revenue Surplus (Deficit) | (3,847,174) | Current Year Revenue Surplus (Deficit) | | | (4,100,000) | | |
| Current Year Expenditure Surplus (Deficit) | 4,605,654 | Current Year Expenditure Surplus (Deficit) | | | 3,174,465 | | |
| Projected Current Year Fund Balance as of June 30, 2009 | 12,713,973 | Projected Current Year Fund Balance as of June 30, 2010 | | | 11,788,438 | | |

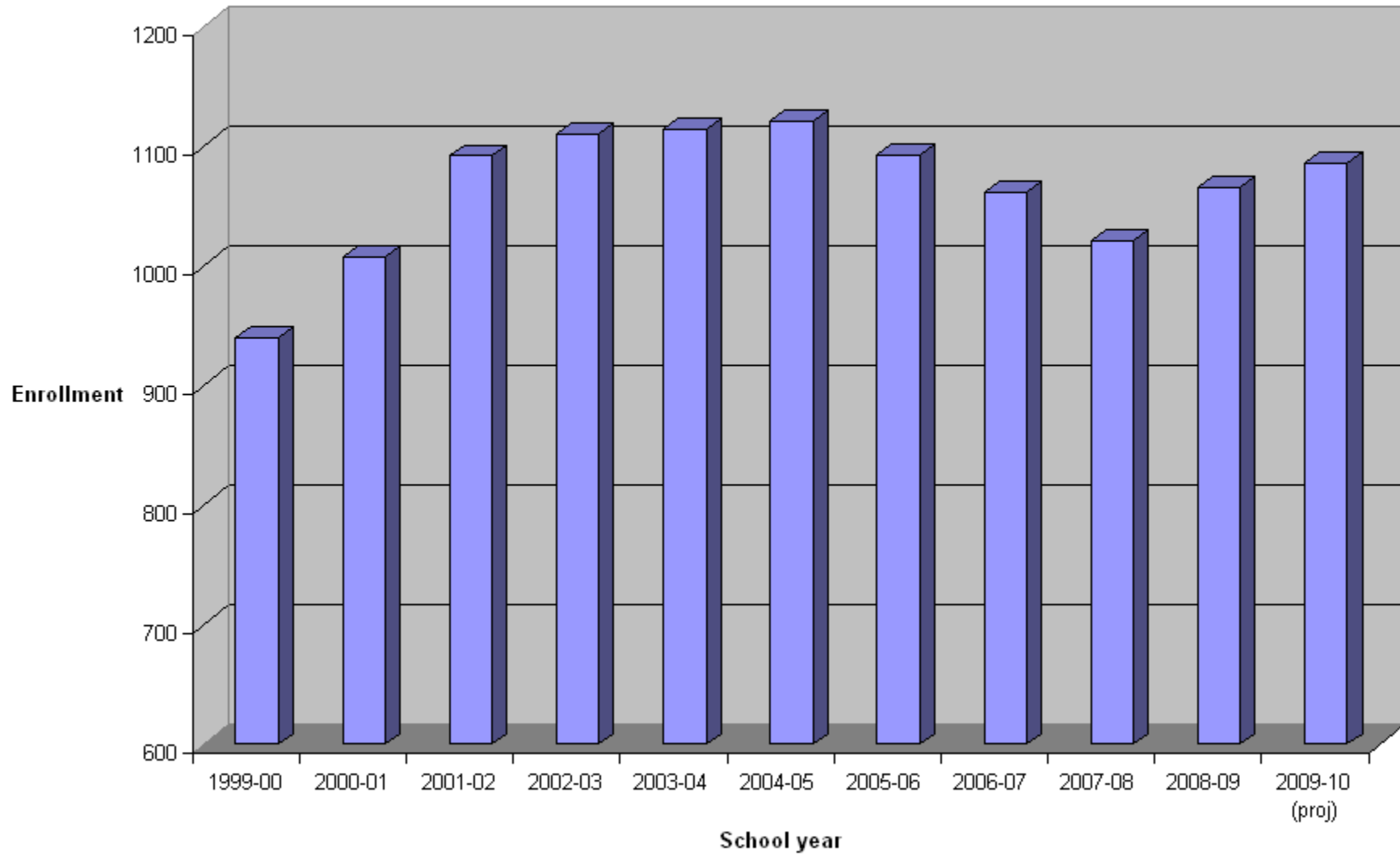
| Summary of 2007-08 Actual Grant Expenditures and 2008-09 Grant Awards | | | | | | | | | |
|--|---|---|--|--|---|---|--------------------------------------|---|------------------|
| | Grant #51 Title II - A Teacher / Principal Training / Recruitment | Grant #52 IDEA - Part B Section 619 Funds | Grant #53 IDEA - Part B Section 611 Funds | Grant #54 Title IV - NCLB F.K.A. Drug Free Schools | Grant #55 CPSE Administration | Grant #57 Title V - NCLB | Grant #00 Teachers Center | Grant #67 Section 4408 Summer School Spec. Ed. Aid | |
| | 2007-08 Actual Costs | 2007-08 Actual Costs | 2007-08 Actual Costs | 2007-08 Actual Costs | 2007-08 Actual Costs | 2007-08 Actual Costs | 2007-08 Actual Costs | 2007-08 Actual Costs | Grand Total |
| Professional Salaries | - | | 17,000 | | 3,500 | - | 60,684 | | 81,184 |
| Support Staff Salaries | | | 50,000 | | 6,400 | - | | | 56,400 |
| Purchased Services | 80,248 | 17,553 | 422,517 | 13,224 | | 1,092 | 57,859 | 214,053 | 806,546 |
| Supplies and Materials | | 4,793 | 33,980 | | 3,502 | - | 8,273 | | 50,548 |
| Travel Expenses | | | 7,623 | | | | 4,184 | | 11,807 |
| Indirect Costs | | | - | | | | | | - |
| BOCES Services | | | 178,750 | | | | | | 178,750 |
| Minor Remodeling Equipment | | | - 1,402 | | | | | | - 1,402 |
| 2007/08 Total | 80,248 | 22,346 | 711,272 | 13,224 | 13,402 | 1,092 | 131,000 | 214,053 | 1,186,637 |
| Anticipated Recurring Costs (Not Budgeted Elsewhere) | 80,248 | 17,553 | 656,272 | 13,224 | 9,900 | 1,092 | 131,000 | 214,053 | 1,123,342 |
| Surplus Funds (This amount is guesstimated) | - | 4,793 | 55,000 | - | 3,502 | | | | - 63,295 |
| 2007/08 Total | 80,248 | 22,346 | 711,272 | 13,224 | 13,402 | 1,092 | 131,000 | 214,053 | 1,186,637 |
| | We intend on using 100% of the 2008/09 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 addition, we budget for \$50K in special education aides salaries that can be reclassified from the General Fund. | These costs are normally used entirely for the Scars. Family Couns. Svc. Approximately \$5K is used to offset our contractual costs with SPCS. | In 2008/09, the funding for the grant was eliminated. | In 2008/09, the funding for the grant was eliminated. | This grant is entirely spent by STI. | 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. | |
| 2008/09 Grant Awards | 85,874 | 22,671 | 798,362 | 13,899 | - | - | 131,000 | 214,053 | 1,265,859 |
| Increase (Decrease) | 7.01% | 1.45% | 12.24% | 5.10% | (100.00%) | (100.00%) | 0.00% | 0.00% | 6.68% |
| 2009/10 Grant Expectations | No change in inteded use is planned for the 2009/10 funds | No change in inteded use is planned for the 2009/10 funds | No change in inteded use is planned for the 2009/10 funds | No change in inteded use is planned for the 2009/10 funds | N/A | N/A | This grant is entirely spent by STI. | We are planning on the State's continuation of funding this program. | |
| Note: The 2009-10 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

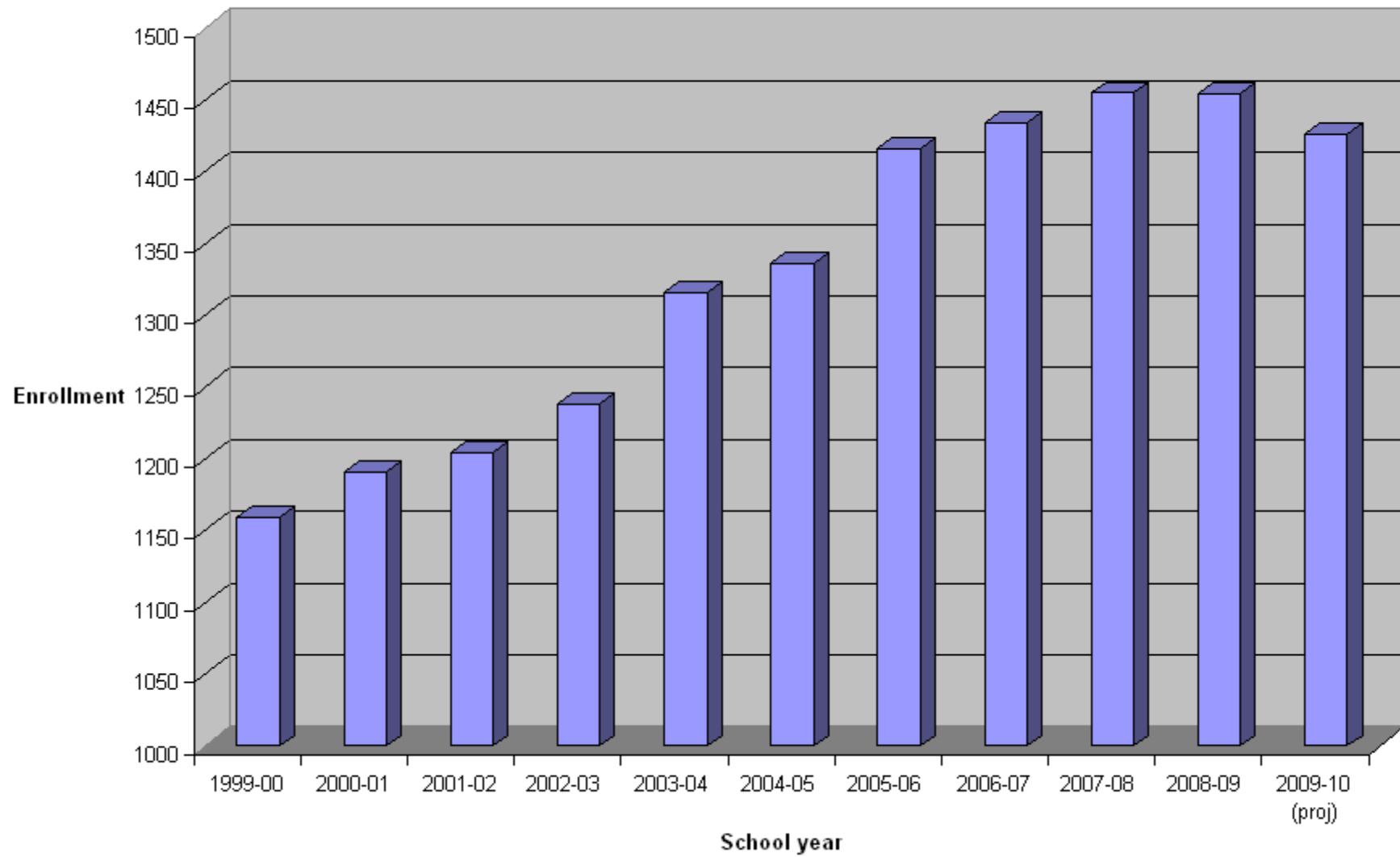


TABLE I
COMPARISON OF PUPIL ENROLLMENT BY SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2009/10 ENROLLMENT

| <u>School</u> | 2005-06 | | 2006-07 | | 2007-08 | | 2008-09 | | Projected 2009-10 | |
|---------------------------|----------------|------------|----------------|------------|----------------|------------|----------------|------------|------------------------------|------------|
| | <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 | 385 | 20 | 404 | 21 | 443 | 22 | 443 | 23 | 447 | 22 |
| F | 497 | 26 | 491 | 26 | 495 | 25 | 487 | 24 | 511 | 24 |
| G | 372 | 19 | 397 | 19 | 386 | 20 | 406 | 20 | 420 | 21 |
| H | 386 | 20 | 377 | 19 | 386 | 19 | 376 | 19 | 373 | 19 |
| Q | 486 | 24 | 484 | 25 | 480 | 25 | 439 | 23 | 432 | 22 |
| Elementary | 2126 | 109 | 2153 | 110 | 2190 | 111 | 2151 | 109 | 2183 | 108 |
| Special Ed | 41 | 6 | 41 | 6 | 44 | 6 | 44 | 6 | 44 | 6 |
| Total | 2167 | 115 | 2194 | 116 | 2234 | 117 | 2195 | 115 | 2227 | 114 |
| Middle School | 1087 | | 1055 | | 1018 | | 1064 | | 1084 | |
| Special Ed | 6 | | 6 | | 3 | | 2 | | 2 | |
| Total | 1093 | | 1061 | | 1021 | | 1066 | | 1086 | |
| Senior High | 1416 | | 1422 | | 1445 | | 1442 | | 1414 | |
| Special Ed | 0 | | 12 | | 10 | | 12 | | 12 | |
| Total | 1416 | | 1434 | | 1455 | | 1454 | | 1426 | |
| District Total Enrollment | 4676 | | 4689 | | 4710 | | 4715 | | 4739 | |

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TABLE II
COMPARISON OF PUPIL ENROLLMENT BY GRADE
ACTUAL PUPIL ENROLLMENT BY GRADE LEVEL
AND PROJECTED 2009/10 ENROLLMENT

| | 2005-06 | 2006-07 | 2007-08 | 2008-09 | Projected 2009-10 |
|----------------|---------------|---------------|---------------|---------------|----------------------|
| <u>Grade</u> | <u>Pupils</u> | <u>Pupils</u> | <u>Pupils</u> | <u>Pupils</u> | <u>Pupils</u> |
| K | 345 | 322 | 321 | 329 | 361 |
| ✓ 1 | 372 | 362 | 353 | 335 | 340 |
| ✓ 2 | 350 | 376 | 371 | 362 | 343 |
| ✓ 3 | 388 | 357 | 380 | 378 | 366 |
| ✓ 4 | 334 | 400 | 364 | 387 | 387 |
| ✓ 5 | <u>337</u> | <u>336</u> | <u>401</u> | <u>360</u> | <u>386</u> |
| K-5 Total | 2126 | 2153 | 2190 | 2151 | 2183 |
| Spec.Ed. | <u>41</u> | <u>41</u> | <u>44</u> | <u>44</u> | <u>44</u> |
| Total | 2167 | 2194 | 2234 | 2195 | 2227 |
| ✓ 6 | 348 | 337 | 339 | 393 | 357 |
| ✓ 7 | 369 | 348 | 339 | 339 | 394 |
| ✓ 8 | <u>370</u> | <u>370</u> | <u>340</u> | <u>332</u> | <u>333</u> |
| Total 6-8 | 1087 | 1055 | 1018 | 1064 | 1084 |
| Spec.Ed. | <u>6</u> | <u>6</u> | <u>3</u> | <u>2</u> | <u>2</u> |
| Total | 1093 | 1061 | 1021 | 1066 | 1086 |
| ✓ 9 | 371 | 371 | 374 | 363 | 340 |
| ✓ 10 | 365 | 358 | 360 | 367 | 355 |
| ✓ 11 | 345 | 357 | 356 | 356 | 363 |
| ✓ 12 | <u>335</u> | <u>336</u> | <u>355</u> | <u>356</u> | <u>356</u> |
| Total 9-12 | 1416 | 1422 | 1445 | 1442 | 1414 |
| Special Ed | <u>0</u> | <u>12</u> | <u>10</u> | <u>12</u> | <u>12</u> |
| Total | 1416 | 1434 | 1455 | 1454 | 1426 |
| Total | <u>4676</u> | <u>4689</u> | <u>4710</u> | <u>4715</u> | <u>4739</u> |
| JW/df 12/08 | | | | | |

TABLE III
COMPARISON OF PUPIL ENROLLMENT IN EDGEWOOD SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2009/10 ENROLLMENT

| Grade | 2005-06 | | 2006-07 | | 2007-08 | | 2008-09 | | Projected 2009-10 | |
|------------|---------------|-----------------|---------------|-----------------|---------------|-----------------|---------------|-----------------|----------------------|-----------------|
| | <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 | 63 | 3 | 66 | 3 | 79 | 4 | 69 | 4 | 77 | 4 |
| 1 | 85 | 4 | 67 | 4 | 69 | 4 | 77 | 4 | 65 | 3 |
| 2 | 71 | 4 | 82 | 4 | 72 | 4 | 71 | 4 | 79 | 4 |
| 3 | 60 | 3 | 69 | 4 | 86 | 4 | 68 | 4 | 71 | 4 |
| 4 | 55 | 3 | 64 | 3 | 72 | 3 | 87 | 4 | 69 | 3 |
| 5 | <u>51</u> | <u>3</u> | <u>56</u> | <u>3</u> | <u>65</u> | <u>3</u> | <u>71</u> | <u>3</u> | <u>86</u> | <u>4</u> |
| Total | 385 | 20 | 404 | 21 | 443 | 22 | 443 | 23 | 447 | 22 |
| Special Ed | <u>12</u> | <u>2</u> | <u>5</u> | <u>1</u> | <u>3</u> | <u>1</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total | 397 | 22 | 409 | 22 | 446 | 23 | 443 | 23 | 447 | 22 |

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TABLE IV
COMPARISON OF PUPIL ENROLLMENT IN FOX MEADOW SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2009/10 ENROLLMENT

| <u>Grade</u> | 2005-06 | | 2006-07 | | 2007-08 | | 2008-09 | | Projected 2009-10 | |
|----------------------|----------------|-----------------|----------------|-----------------|----------------|-----------------|----------------|-----------------|------------------------------|-----------------|
| | <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 | 90 | 5 | 61 | 3 | 69 | 4 | 78 | 4 | 83 | 4 |
| ✓ 1 | 81 | 4 | 89 | 5 | 63 | 3 | 80 | 4 | 85 | 4 |
| ✓ 2 | 69 | 4 | 93 | 5 | 95 | 5 | 66 | 3 | 84 | 4 |
| ✓ 3 | 94 | 5 | 71 | 4 | 96 | 5 | 95 | 5 | 66 | 3 |
| ✓ 4 | 84 | 4 | 98 | 5 | 71 | 3 | 98 | 5 | 96 | 4 |
| ✓ 5 | <u>79</u> | <u>4</u> | <u>79</u> | <u>4</u> | <u>101</u> | <u>5</u> | <u>70</u> | <u>3</u> | <u>97</u> | <u>5</u> |
| Total | 497 | 26 | 491 | 26 | 495 | 25 | 487 | 24 | 511 | 24 |
| Special Education | <u>4</u> | <u>1</u> | <u>4</u> | <u>1</u> | <u>5</u> | <u>1</u> | <u>2</u> | <u>1</u> | <u>2</u> | <u>1</u> |
| Total | 501 | 27 | 495 | 27 | 500 | 26 | 489 | 25 | 513 | 25 |

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TABLE V
COMPARISON OF PUPIL ENROLLMENT IN GREENACRES SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2009/10 ENROLLMENT

| <u>Grade</u> | 2005-06 | | 2006-07 | | 2007-08 | | 2008-09 | | Projected 2009-10 | |
|----------------------|----------------|-----------------|----------------|-----------------|----------------|-----------------|----------------|-----------------|------------------------------|-----------------|
| | <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 | 67 | 3 | 54 | 3 | 62 | 3 | 68 | 4 |
| 1 | 66 | 3 | 75 | 4 | 78 | 4 | 55 | 3 | 64 | 3 |
| 2 | 60 | 3 | 66 | 3 | 72 | 4 | 82 | 4 | 56 | 3 |
| 3 | 57 | 3 | 61 | 3 | 65 | 3 | 74 | 4 | 83 | 4 |
| 4 | 67 | 3 | 60 | 3 | 59 | 3 | 69 | 3 | 78 | 4 |
| 5 | <u>53</u> | <u>3</u> | <u>68</u> | <u>3</u> | <u>58</u> | <u>3</u> | <u>64</u> | <u>3</u> | <u>71</u> | <u>3</u> |
| Total | 372 | 19 | 397 | 19 | 386 | 20 | 406 | 20 | 420 | 21 |
| Special Education | <u>25</u> | <u>3</u> | <u>21</u> | <u>3</u> | <u>15</u> | <u>2</u> | <u>18</u> | <u>2</u> | <u>18</u> | <u>2</u> |
| Total | 397 | 22 | 418 | 22 | 401 | 22 | 424 | 22 | 438 | 23 |

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TABLE VI
COMPARISON OF PUPIL ENROLLMENT IN HEATHCOTE SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2009/10 ENROLLMENT

| <u>Grade</u> | 2005-06 | | 2006-07 | | 2007-08 | | 2008-09 | | Projected 2009-10 | |
|-------------------------------|----------------|-----------------|----------------|-----------------|----------------|-----------------|----------------|-----------------|------------------------------|-----------------|
| | <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 | 51 | 3 | 60 | 3 | 50 | 3 | 57 | 3 | 61 | 3 |
| ✓ 1 | 63 | 3 | 54 | 3 | 69 | 4 | 53 | 3 | 61 | 3 |
| ✓ 2 | 66 | 3 | 63 | 3 | 57 | 3 | 68 | 4 | 54 | 3 |
| ✓ 3 | 73 | 4 | 68 | 4 | 63 | 3 | 64 | 3 | 70 | 4 |
| ✓ 4 | 60 | 3 | 74 | 3 | 74 | 3 | 62 | 3 | 66 | 3 |
| ✓ 5 | 73 | 4 | 58 | 3 | 73 | 3 | 72 | 3 | 61 | 3 |
| Total | <u>386</u> | <u>20</u> | <u>377</u> | <u>19</u> | <u>386</u> | <u>19</u> | <u>376</u> | <u>19</u> | <u>373</u> | <u>19</u> |
| Special Education Total | | | | | <u>11</u> | <u>1</u> | <u>10</u> | <u>1</u> | <u>10</u> | <u>1</u> |
| | | | | | 397 | 20 | 386 | 20 | 383 | 20 |

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TABLE VII
COMPARISON OF PUPIL ENROLLMENT IN QUAKER RIDGE SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2009/10 ENROLLMENT

| <u>Grade</u> | 2005-06 | | 2006-07 | | 2007-08 | | 2008-09 | | Projected 2009-10 | |
|----------------------|----------------|-----------------|----------------|-----------------|----------------|-----------------|----------------|-----------------|------------------------------|-----------------|
| | <u>Pupils</u> | <u>Sections</u> | <u>Pupils</u> | <u>Sections</u> | <u>Pupils</u> | <u>Sections</u> | <u>Pupils</u> | <u>Sections</u> | <u>Pupils</u> | <u>Sections</u> |
| K | 72 | 4 | 68 | 4 | 69 | 4 | 63 | 4 | 72 | 4 |
| ✓ 1 | 77 | 4 | 77 | 4 | 74 | 4 | 70 | 4 | 65 | 3 |
| ✓ 2 | 84 | 4 | 72 | 4 | 75 | 4 | 75 | 4 | 70 | 4 |
| ✓ 3 | 104 | 5 | 88 | 4 | 70 | 4 | 77 | 4 | 76 | 4 |
| ✓ 4 | 68 | 3 | 104 | 5 | 88 | 4 | 71 | 3 | 78 | 4 |
| ✓ 5 | <u>81</u> | <u>4</u> | <u>75</u> | <u>4</u> | <u>104</u> | <u>5</u> | <u>83</u> | <u>4</u> | <u>71</u> | <u>3</u> |
| Total | 486 | 24 | 484 | 25 | 480 | 25 | 439 | 23 | 432 | 22 |
| Special Education | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>10</u> | <u>1</u> | <u>14</u> | <u>2</u> | <u>14</u> | <u>2</u> |
| Total | 486 | 24 | 484 | 25 | 490 | 26 | 453 | 25 | 446 | 24 |

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TABLE VIII
COMPARISON OF PUPIL ENROLLMENT AT THE MIDDLE SCHOOL

ACTUAL PUPIL ENROLLMENT BY GRADE LEVEL
AND PROJECTED 2009/10 ENROLLMENT

| <u>Grade</u> | 2005-06 <u>Pupils</u> | 2006-07 <u>Pupils</u> | 2007-08 <u>Pupils</u> | 2008-09 <u>Pupils</u> | Projected 2009-10 <u>Pupils</u> |
|--------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---|
| 6 | 348 | 337 | 339 | 393 | 357 |
| 7 | 369 | 348 | 339 | 339 | 394 |
| 8 | 370 | 370 | 340 | 332 | 333 |
| Total | <u>1087</u> | <u>1055</u> | <u>1018</u> | <u>1064</u> | <u>1084</u> |
| Special Ed | <u>6</u> | <u>6</u> | <u>3</u> | <u>2</u> | <u>2</u> |
| Total | 1093 | 1061 | 1021 | 1066 | 1086 |

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TABLE IX
COMPARISON OF PUPIL ENROLLMENT AT THE SENIOR HIGH SCHOOL

ACTUAL PUPIL ENROLLMENT BY GRADE LEVEL
AND PROJECTED 2009/10 ENROLLMENT

| <u>Grade</u> | 2005-06 <u>Pupils</u> | 2006-07 <u>Pupils</u> | 2007-08 <u>Pupils</u> | 2008-09 <u>Pupils</u> | Projected 2009-10 <u>Pupils</u> |
|--------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---|
| 9 | 371 | 371 | 374 | 363 | 340 |
| 10 | 365 | 358 | 360 | 367 | 355 |
| 11 | 345 | 357 | 356 | 356 | 363 |
| 12 | <u>335</u> | <u>336</u> | <u>355</u> | <u>356</u> | <u>356</u> |
| Total | 1416 | 1422 | 1445 | 1442 | 1414 |
| Special Ed | <u>0</u> | <u>12</u> | <u>10</u> | <u>12</u> | <u>12</u> |
| Total | 1416 | 1434 | 1455 | 1454 | 1426 |

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APPENDIX - B

TABLE X
PROFESSIONAL POSITIONS

| <u>Unit Function</u> | <u>Budget 2008-09</u> | <u>Actual 2008-09</u> | <u>Actual Projected Increase (Decrease)</u> | <u>Budget 2009-10</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 | 423.6 | 420.9 | 1.0 | 421.9 |
| 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 | 470.2 | 467.5 | 1.0 | 468.5 |

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TABLE XI
PROFESSIONAL POSITIONS
SENIOR HIGH SCHOOL

| | Budget <u>2008-09</u> | Actual <u>2008-09</u> | Actual Projected Increase (Decrease) | Projected <u>2009-10</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 |
| Academic Intervention | 1.0 | 1.0 | 0.0 | 1.0 |
| Alternative School | 5.0 | 5.0 | 0.0 | 5.0 |
| Art/Industrial Arts | 6.4 | 6.6 | 0.0 | 6.6 |
| Computer Resource | 2.0 | 2.0 | 0.0 | 2.0 |
| English | 17.0 | 17.0 | 0.0 | 17.0 |
| ESL | 0.8 | 0.8 | 0.0 | 0.8 |
| Foreign Language | 16.0 | 16.0 | 0.0 | 16.0 |
| Health | 2.5 | 2.5 | 0.0 | 2.5 |
| Library | 2.0 | 2.0 | 0.0 | 2.0 |
| Mathematics | 17.0 | 17.0 | 0.0 | 17.0 |
| Music | 4.0 | 4.0 | 0.0 | 4.0 |
| Performing Arts | 0.6 | 0.6 | 0.0 | 0.6 |
| Physical Education | 8.85 | 8.96 | 0.0 | 8.96 |
| Psychologists | 2.0 | 2.0 | 0.0 | 2.0 |
| Science | 23.0 | 24.0 | 0.0 | 24.0 |
| Social Studies | 18.6 | 18.6 | 0.0 | 18.6 |
| Special Education | 12.0 | 12.0 | 0.0 | 12.0 |
| Student Activities | <u>0.4</u> | <u>0.4</u> | <u>0.0</u> | <u>0.4</u> |
| Total | 152.15 | 153.46 | 0.0 | 153.46 |

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TABLE XII
PROFESSIONAL POSITIONS
MIDDLE SCHOOL

| | Budget <u>2008-09</u> | Actual <u>2008-09</u> | Actual Projected Increase (Decrease) | Projected <u>2009-10</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 | 1.5 | 1.7 | 0.0 | 1.7 |
| Foreign Language | 8.0 | 7.8 | 0.0 | 7.8 |
| 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 | 9.0 | 9.0 | 0.0 | 9.0 |
| Music | 6.0 | 6.0 | 0.0 | 6.0 |
| 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 |
| Special Education | <u>10.0</u> | <u>10.0</u> | <u>0.0</u> | <u>10.0</u> |
| Total | 108.5 | 108.5 | 0.0 | 108.5 |

JW/df
12/08

TABLE XIII
PROFESSIONAL POSITIONS
ELEMENTARY TOTALS

| | Budget <u>2008-09</u> | Actual <u>2008-09</u> | Actual Projected Increase (Decrease) | Projected <u>2009-10</u> |
|----------------------|--------------------------|--------------------------|---|-----------------------------|
| K | 18.0 | 18.0 | 1.0 | 19.0 |
| 1 | 18.0 | 18.0 | -2.0 | 16.0 |
| 2 | 20.0 | 19.0 | -1.0 | 18.0 |
| 3 | 20.0 | 20.0 | -1.0 | 19.0 |
| 4 | 18.0 | 18.0 | 0.0 | 18.0 |
| 5 | <u>18.0</u> | <u>16.0</u> | <u>2.0</u> | <u>18.0</u> |
| | 112.0 | 109.0 | -1.0 | 108.0 |
| Special Education | 6.0 | 6.0 | 0.0 | 6.0 |
| Unassigned | <u>2.0</u> | <u>0.0</u> | <u>1.0</u> | <u>1.0</u> |
| Total Sections | 120.0 | 115.0 | 0.0 | 115.0 |
| Principal | 5.0 | 5.0 | 0.0 | 5.0 |
| Teacher(s)-in-Charge | 5.0 | 5.0 | 0.0 | 5.0 |
| Art | 5.8 | 5.6 | 0.0 | 5.6 |
| 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 | 6.2 | 6.04 | 0.0 | 6.04 |
| Psychologist | 5.0 | 5.0 | 0.0 | 5.0 |
| Skills | <u>10.5</u> | <u>11.0</u> | <u>0.0</u> | <u>11.0</u> |
| Total | <u>53.85</u> | <u>54.04</u> | <u>0.0</u> | <u>54.04</u> |
| Grand Total | 173.85 | 169.04 | 0.0 | 169.04 |

JW/df
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TABLE XIV
PROFESSIONAL POSITIONS
EDGEWOOD

| | Budget <u>2008-09</u> | Actual <u>2008-09</u> | Actual Projected Increase (Decrease) | Projected <u>2009-10</u> |
|-------------------|--------------------------|--------------------------|---|-----------------------------|
| K | 4.0 | 4.0 | 0.0 | 4.0 |
| 1 | 4.0 | 4.0 | -1.0 | 3.0 |
| 2 | 4.0 | 4.0 | 0.0 | 4.0 |
| 3 | 4.0 | 4.0 | 0.0 | 4.0 |
| 4 | 4.0 | 4.0 | -1.0 | 3.0 |
| 5 | <u>4.0</u> | <u>3.0</u> | <u>1.0</u> | <u>4.0</u> |
| Total | 24.0 | 23.0 | -1.0 | 22.0 |
| Special Ed | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> |
| Total | 24.0 | 23.0 | -1.0 | 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 | 1.2 | 0.0 | 1.2 |
| Library | 1.0 | 1.0 | 0.0 | 1.0 |
| Music-Inst. | 1.0 | 1.0 | 0.0 | 1.0 |
| Music-Vocal | 1.1 | 1.2 | 0.0 | 1.2 |
| Physical Ed | 1.15 | 1.2 | 0.0 | 1.20 |
| Psychologist | 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>10.75</u> | <u>11.10</u> | <u>0.0</u> | <u>11.10</u> |
| Grand Total | 34.75 | 34.1 | -1.0 | 33.10 |

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1/09

TABLE XV
PROFESSIONAL POSITIONS
FOX MEADOW

| | Budget <u>2008-09</u> | Actual <u>2008-09</u> | Actual Projected Increase (Decrease) | Projected <u>2009-10</u> |
|-------------------|--------------------------|--------------------------|---|-----------------------------|
| K | 4.0 | 4.0 | 0.0 | 4.0 |
| 1 | 4.0 | 4.0 | 0.0 | 4.0 |
| 2 | 4.0 | 3.0 | 1.0 | 4.0 |
| 3 | 5.0 | 5.0 | -2.0 | 3.0 |
| 4 | 5.0 | 5.0 | -1.0 | 4.0 |
| 5 | <u>3.0</u> | <u>3.0</u> | <u>2.0</u> | <u>5.0</u> |
| Totals | 25.0 | 24.0 | 0.0 | 24.0 |
| Special Education | <u>1.0</u> | <u>1.0</u> | <u>0.0</u> | <u>1.0</u> |
| Total | 26.0 | 25.0 | 0.0 | 25.0 |
| Principal | 1.0 | 1.0 | 0.0 | 1.0 |
| Teacher-in-Charge | 1.0 | 1.0 | 0.0 | 1.0 |
| Art | 1.4 | 1.2 | 0.0 | 1.2 |
| Library | 1.0 | 1.0 | 0.0 | 1.0 |
| Music-Inst. | 1.0 | 1.0 | 0.0 | 1.0 |
| Music-Vocal | 1.6 | 1.5 | 0.0 | 1.5 |
| Physical Ed | 1.4 | 1.3 | 0.0 | 1.3 |
| Psychologist | 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>11.9</u> | <u>11.5</u> | <u>0.0</u> | <u>11.5</u> |
| Grand Total | 37.9 | 36.5 | 0.0 | 36.5 |

JW/df
1/09

TABLE XVI
PROFESSIONAL POSITIONS
GREENACRES

| | Budget <u>2008-09</u> | Actual <u>2008-09</u> | Actual Projected Increase (Decrease) | Projected <u>2009-10</u> |
|-------------------|--------------------------|--------------------------|---|-----------------------------|
| K | 3.0 | 3.0 | 1.0 | 4.0 |
| 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> | <u>3.0</u> |
| Totals | 20.0 | 20.0 | 1.0 | 21.0 |
| Special Education | <u>2.0</u> | <u>2.0</u> | <u>0.0</u> | <u>2.0</u> |
| Total | 22.0 | 22.0 | 1.0 | 23.0 |
| 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 |
| Library | 1.0 | 1.0 | 0.0 | 1.0 |
| Music-Inst. | 1.0 | 1.0 | 0.0 | 1.0 |
| Music-Vocal | 1.1 | 1.1 | 0.0 | 1.1 |
| Physical Ed | 1.1 | 1.09 | 0.0 | 1.09 |
| Psychologist | 1.0 | 1.0 | 0.0 | 1.0 |
| Skills | <u>1.5</u> | <u>2.0</u> | <u>0.0</u> | <u>2.0</u> |
| Total | <u>9.65</u> | <u>10.19</u> | <u>0.0</u> | <u>10.19</u> |
| Grand Total | 31.65 | 32.19 | 1.0 | 33.19 |

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1/09

TABLE XVII
PROFESSIONAL POSITIONS
HEATHCOTE

| | Budget <u>2008-09</u> | Actual <u>2008-09</u> | Actual Projected Increase (Decrease) | Projected <u>2009-10</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 | 3.0 | 3.0 | 1.0 | 4.0 |
| 4 | 3.0 | 3.0 | 0.0 | 3.0 |
| 5 | <u>4.0</u> | <u>3.0</u> | <u>0.0</u> | <u>3.0</u> |
| Totals | 20.0 | 19.0 | 0.0 | 19.0 |
| Special Education | <u>1.0</u> | <u>1.0</u> | <u>0.0</u> | <u>1.0</u> |
| Total | 21.0 | 20.0 | 0.0 | 20.0 |
| 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 |
| Library | 1.0 | 1.0 | 0.0 | 1.0 |
| Music-Inst. | 1.0 | 1.0 | 0.0 | 1.0 |
| Music-Vocal | 1.2 | 1.1 | 0.0 | 1.1 |
| Physical Ed | 1.05 | 1.09 | 0.0 | 1.09 |
| Psychologist | 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>9.75</u> | <u>9.69</u> | <u>0.0</u> | <u>9.69</u> |
| Grand Total | 30.75 | 29.69 | 0.0 | 29.69 |

JW/df
1/09

TABLE XVIII
PROFESSIONAL POSITIONS
QUAKER RIDGE

| | Budget 2008-09 | Actual 2008-09 | Actual Projected Increase (Decrease) | Projected 2008-09 |
|-------------------|-------------------|-------------------|---|----------------------|
| K | 4.0 | 4.0 | 0.0 | 4.0 |
| 1 | 4.0 | 4.0 | -1.0 | 3.0 |
| 2 | 4.0 | 4.0 | 0.0 | 4.0 |
| 3 | 4.0 | 4.0 | 0.0 | 4.0 |
| 4 | 3.0 | 3.0 | 1.0 | 4.0 |
| 5 | <u>4.0</u> | <u>4.0</u> | <u>-1.0</u> | <u>3.0</u> |
| Totals | 23.0 | 23.0 | -1.0 | 22.0 |
| Special Education | <u>2.0</u> | <u>2.0</u> | <u>0.0</u> | <u>2.0</u> |
| Total | 25.0 | 25.0 | -1.0 | 24.0 |
| Principal | 1.0 | 1.0 | 0.0 | 1.0 |
| Teacher-in-Charge | 1.0 | 1.0 | 0.0 | 1.0 |
| Art | 1.4 | 1.2 | 0.0 | 1.2 |
| Library | 1.0 | 1.0 | 0.0 | 1.0 |
| Music-Inst. | 1.0 | 1.0 | 0.0 | 1.0 |
| Music-Vocal | 1.4 | 1.5 | 0.0 | 1.5 |
| Physical Ed | 1.5 | 1.36 | 0.0 | 1.4 |
| Psychologist | 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>11.8</u> | <u>11.6</u> | <u>0.0</u> | <u>11.6</u> |
| Grand Total | 36.80 | 36.56 | -1.0 | 35.56 |

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1/09

TABLE XIX
PROFESSIONAL POSITIONS
DISTRICT WIDE

| | Budget <u>2008-09</u> | Actual <u>2008-09</u> | Actual Projected Increase (Decrease) | Projected <u>2009-10</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 |
| ESL (K-5) | 3.5 | 3.3 | 0.0 | 3.3 |
| Psychologists | 0.0 | 0.0 | 0.0 | 0.0 |
| EAP Coordinator | 0.1 | 0.1 | 0.0 | 0.1 |
| Speech Therapy | 6.0 | 6.0 | 0.0 | 6.0 |
| Physical Education | 1.0 | 1.0 | 0.0 | 1.0 |
| Helping Teachers | 4.0 | 4.0 | 0.0 | 4.0 |
| Elementary Foreign Language | 4.0 | 4.0 | 1.0 | 5.0 |
| Director of Technology | 1.0 | 1.0 | 0.0 | 1.0 |
| Director of Arts & Aesthetics | 0.5 | 0.5 | 0.0 | 0.5 |
| Instrumental Music (district-wide) | 0.0 | 0.0 | 0.0 | 0.0 |
| Computer Teacher (s) | 5.0 | 5.0 | 0.0 | 5.0 |
| Math/Science Enrichment | 1.0 | 1.0 | 0.0 | 1.0 |
| K-8 Foreign Language Coordinator | 0.2 | 0.2 | 0.0 | 0.2 |
| Math Coach | 0.0 | 1.0 | 0.0 | 1.0 |
| STA President | 0.4 | 0.4 | 0.0 | 0.4 |
| STI Director | <u>1.0</u> | <u>1.0</u> | <u>0.0</u> | <u>1.0</u> |
| Total | 35.7 | 36.5 | 1.0 | 37.5 |

JW/df
1/09

TABLE XX
PROFESSIONAL POSITIONS
DISTRICT WIDE TOTALS

| | Budget <u>2008-09</u> | Actual <u>2008-09</u> | Actual Projected Increase (Decrease) | Projected <u>2009-10</u> |
|--------------------|--------------------------|--------------------------|---|-----------------------------|
| Senior High School | 152.15 | 153.46 | 0.0 | 153.46 |
| Middle School | 108.5 | 108.5 | 0.0 | 108.5 |
| Elementary Schools | 173.85 | 169.04 | 0.0 | 169.04 |
| District Wide | <u>35.7</u> | <u>36.5</u> | <u>1.0</u> | <u>37.5</u> |
| Total | 470.20 | 467.50 | 1.0 | 468.50 |

JW/df
1/09

TABLE XXI
CIVIL SERVICE PERSONNEL

| | Budget <u>2008-09</u> | Actual <u>2008-09</u> | Projected <u>Increase/Decrease</u> | Projected <u>2009-10</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 | 21.4 | 21.4 | 0.0 | 21.4 |
| Guidance & Pupil Services | 14.1 | 14.1 | 0.0 | 14.1 |
| Health Services | <u>15.7</u> | <u>15.7</u> | <u>0.0</u> | <u>15.7</u> |
| Total | 56.8 | 56.8 | 0.0 | 56.8 |
| <u>Transportation</u> | 3.0 | 3.0 | 0.0 | 3.0 |
| <u>Plant</u> | 64.0 | 64.0 | 0.0 | 64.0 |
| <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 | 147.8 | 147.8 | 0.0 | 147.8 |

JW/df
1/09

TABLE XXII
CIVIL SERVICE STAFF BY CATEGORIES

| | Budget | Actual | Projected | Projected |
|-----------------------------------|----------------|----------------|--------------------------|----------------|
| | <u>2008-09</u> | <u>2008-09</u> | <u>Increase/Decrease</u> | <u>2009-10</u> |
| <u>General Support</u> | | | | |
| <u>Superintendent's Office</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> | 1.0 |
| | 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 | 9.3 | 9.3 | 0.0 | 9.3 |
| Secy. to Asst. Principals | 3.5 | 3.5 | 0.0 | 3.5 |
| Account Clerk (H.S.) | 1.0 | 1.0 | 0.0 | 1.0 |
| Clerk-Receptionist | 1.0 | 1.0 | 0.0 | 1.0 |
| Special Attendance Clerk | 1.0 | 1.0 | 0.0 | 1.0 |
| Library Clerk | 1.0 | 1.0 | 0.0 | 1.0 |
| Secy. to Dept. Heads | 3.6 | 3.6 | 0.0 | 3.6 |
| Secy. to Alternative School | <u>1.0</u> | <u>1.0</u> | <u>0.0</u> | <u>1.0</u> |
| | 21.4 | 21.4 | 0.0 | 21.4 |

TABLE XXII
CIVIL SERVICE STAFF BY CATEGORIES (continued)

| | Budget <u>2008-09</u> | Actual <u>2008-09</u> | Projected <u>Increase/Decrease</u> | Projected <u>2009-10</u> |
|--|--------------------------|--------------------------|---------------------------------------|-----------------------------|
| <u>Guidance & Pupil Services</u> | | | | |
| Secy. to Director Special Ed | 2.5 | 2.5 | 0.0 | 2.5 |
| 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>2.6</u> | <u>2.6</u> | <u>0.0</u> | <u>2.6</u> |
| | 14.1 | 14.1 | 0.0 | 14.1 |
| <u>Health Service</u> | | | | |
| Nurses | 10.0 | 10.0 | 0.0 | 10.0 |
| Occupational Therapist | 2.7 | 2.7 | 0.0 | 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 | 15.7 | 0.0 | 15.7 |
| <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 | 0.0 | 48.0 |
| Groundsmen | 6.0 | 6.0 | 0.0 | 6.0 |
| Maintenance | <u>6.0</u> | <u>6.0</u> | <u>0.0</u> | <u>6.0</u> |
| | 64.0 | 64.0 | 0.0 | 64.0 |
| <u>Computer Services</u> | | | | |
| Director of Computer Center | 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 | 147.8 | 147.8 | 0.0 | 147.8 |

JW/df

12/08

*funded through School Lunch Fund

**10 month position

TABLE XXIII
CIVIL SERVICE STAFF BY SCHOOL

| | <u>Budget 2008-09</u> | <u>Actual 2008-09</u> | <u>Projected Increase/Decrease</u> | <u>Projected 2009-10</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>2008-09</u> | Actual <u>2008-09</u> | Projected <u>Increase/Decrease</u> | Projected <u>2009-10</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 | 2.5 | 2.5 | 0.0 | 2.5 |
| <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 | 7.7 | 7.7 | 0.0 | 7.7 |
| Elementary Total | 33.3 | 33.3 | 0.0 | 33.3 |

TABLE XXIII (continued)
CIVIL SERVICE STAFF BY SCHOOL

| | Projected <u>2008-09</u> | Actual <u>2008-09</u> | Projected <u>Increase/Decrease</u> | Projected <u>2009-10</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 | 1.5 | 0.0 | 1.5 |
| Secy. to Dept. Chairs | <u>0.6</u> | <u>0.6</u> | <u>0.0</u> | <u>0.6</u> |
| | 3.1 | 3.1 | 0.0 | 3.1 |
| <u>Guidance & Pupil Services</u> | | | | |
| Secy. to House Counselor | 4.0 | 4.0 | 0.0 | 4.0 |
| Secretary to Psychologist | <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>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>13.0</u> | <u>13.0</u> | <u>0.0</u> | <u>13.0</u> |
| Total Middle School | 24.1 | 24.1 | 0.0 | 24.1 |
| <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 | 0.0 | 3.0 |
| Secretary to Alternative School | <u>1.0</u> | <u>1.0</u> | <u>0.0</u> | <u>1.0</u> |
| | 11.0 | 11.0 | 0.0 | 11.0 |
| <u>Guidance & Pupil Services</u> | | | | |
| Secretary to Deans | 5.0 | 5.0 | 0.0 | 5.0 |
| Secretary to Psychologist | <u>0.6</u> | <u>0.6</u> | <u>0.0</u> | <u>0.6</u> |
| | 5.6 | 5.6 | 0.0 | 5.6 |
| <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>14.0</u> | <u>14.0</u> | <u>0.0</u> | <u>14.0</u> |
| Total Senior High School | 32.6 | 32.6 | 0.0 | 32.6 |

JW/df
12/08

TABLE XXIV
CIVIL SERVICE STAFF DISTRICT WIDE

| <u>DISTRICT WIDE</u> | <u>Budget 2008-09</u> | <u>Actual 2008-09</u> | <u>Projected Increase/Decrease</u> | <u>Projected 2009-10</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 | 1.0 | 1.0 | 0.0 | 1.0 |
| Internal Auditor | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</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> | | | | |
| Director of Computer Center | 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 | 0.0 | 2.5 |
| <u>Health</u> | | | | |
| Nurses | 2.0 | 2.0 | 0.0 | 2.0 |
| Occupational Therapist | 2.7 | 2.7 | 0.0 | 2.7 |
| Physical Therapist | <u>1.0</u> | <u>1.0</u> | <u>0.0</u> | <u>1.0</u> |
| | 5.7 | 5.7 | 0.0 | 5.7 |

TABLE XXIV (continued)
CIVIL SERVICE STAFF DISTRICT WIDE

| | Projected <u>2008-09</u> | Actual <u>2008-09</u> | Projected <u>Increase/Decrease</u> | Projected <u>2009-10</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>0.0</u> | <u>1.0</u> |
| | 17.0 | 17.0 | 0.0 | 17.0 |
| <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 | 57.8 | 0.0 | 57.8 |
| <u>Civil Service Staff Totals:</u> | | | | |
| Elementary | 33.3 | 33.3 | 0.0 | 33.3 |
| Middle School | 24.1 | 24.1 | 0.0 | 24.1 |
| Senior High | 32.6 | 32.6 | 0.0 | 32.6 |
| District Wide | <u>57.8</u> | <u>57.8</u> | <u>0.0</u> | <u>57.8</u> |
| TOTAL CIVIL SERVICE STAFF | 147.8 | 147.8 | 0.0 | 147.8 |

JW/df
1/09

*Funded through School Lunch Fund

**10 month position

APPENDIX - C

| BASIC STAR EXEMPTION CALCULATION & ITS IMPACT ON THE AVERAGE \$24,580 ASSESSED HOME | | | | | | |
|--|--|--|------------------|-------------------|------------------|-------------------|
| <u>BASIC STAR ***</u> | | | | | | |
| <u>Basic STAR Rate Calculation</u> | | | 2008/09 | | 2009/10 | |
| | | | Scarsdale | Mamaroneck | Scarsdale | Mamaroneck |
| A | Basic Exemption | | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 |
| B | Westchester Price Differential Markup | | 2.965 * | 2.965 * | 3.0231 * | 3.0231 * |
| C | County Equalization Ratio** | | 0.0156 | 0.0179 | 0.0153 | 0.0162 |
| D | Equalization Adjustment | | 1.17 | 1.09 | 1.04 | 1.05 |
| E | (A*B*C*D) Basic STAR Assessment Reduction | | <u>\$ 1,620</u> | <u>\$ 1,730</u> | <u>\$ 1,440</u> | <u>\$ 1,540</u> |
| F | Tax Rate / \$1,000 | | 769.56 | 726.80 | 782.78 | 792.44 |
| G | (E*F) Basic STAR Exemption | | <u>\$ 1,247</u> | <u>\$ 1,257</u> | <u>\$ 1,127</u> | <u>\$ 1,220</u> |
| <u>2008/09 Taxes Before and After STAR</u> | | | | | | |
| H | \$24,580 Assessed Home | | \$ 24,580 | \$ 24,580 | | |
| I | (H/C) Approx. Market Value of \$24,580 Assessed Home | | \$ 1,575,641 | \$ 1,373,184 | | |
| J | (H*E) 2008/09 Taxes Before STAR | | <u>\$ 18,916</u> | <u>\$ 17,865</u> | | |
| K | (J-G) 2008/09 Taxes after STAR | | <u>\$ 17,669</u> | <u>\$ 16,607</u> | | |
| <u>2009/10 Taxes Before and After STAR</u> | | | | | | |
| L | \$24,580 Assessed Home | | \$ 24,580 | \$ 24,580 | | |
| M | (L/C) Approx. Market Value of \$24,580 Assessed Home | | \$ 1,606,536 | \$ 1,517,284 | | |
| N | (L*E) 2009/10 Taxes Before STAR | | <u>\$ 19,241</u> | <u>\$ 19,478</u> | | |
| O | (N-G) 2009/10 Taxes after STAR | | <u>\$ 18,114</u> | <u>\$ 18,258</u> | | |
| P | (O-K) Tax Increase from 2008/09 to 2009/10 | | <u>\$ 445</u> | <u>\$ 1,651</u> | | |
| Q | (P/K) Percentage Increase from 2008/09 to 2009/10 | | 2.52% | 9.94% | | |
| * The 2008/09 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 \$24,580 ASSESSED HOME | | | | | |
|---|---------------------|---------------------|------------------|-------------------|--|
| <u>ENHANCED STAR***</u> | | | | | |
| <u>Enhanced STAR Rate Calculation</u> | | | | | |
| | 2008/09 | | 2009/10 | | |
| | Scarsdale | Mamaroneck | Scarsdale | Mamaroneck | |
| Enhanced Exemption | \$ 56,800 | \$ 56,800 | \$ 60,100 | \$ 60,100 | |
| Westchester Price Differential Markup | 2.965 * | 2.965 * | 3.0231 * | 3.0231 * | |
| County Equalization Ratio** | 0.0156 | 0.0179 | 0.0153 | 0.0162 | |
| Equalization Adjustment | 1.25 | 1.16 | 1.05 | 1.06 | |
| Enhanced STAR Assessment Reduction | \$ 3,280 | \$ 3,510 | \$ 2,920 | \$ 3,120 | |
| Tax Rate / \$1,000 | 769.56 | 726.80 | 782.78 | 792.44 | |
| Enhanced STAR Exemption | \$ 2,524 | \$ 2,551 | \$ 2,286 | \$ 2,472 | |
| <u>2008/09 Taxes Before and After STAR</u> | | | | | |
| \$24,580 Assessed Home | \$ 24,580 | \$ 24,580 | | | |
| Approx. Market Value of \$24,580 Assessed Home | \$ 1,575,641 | \$ 1,373,184 | | | |
| 2008/09 Taxes Before STAR | \$ 18,916 | \$ 17,865 | | | |
| 2008/09 Taxes after STAR | \$ 16,392 | \$ 15,314 | | | |
| <u>2009/10 Taxes Before and After STAR</u> | | | | | |
| \$24,580 Assessed Home | \$ 24,580 | \$ 24,580 | | | |
| Approx. Market Value of \$24,580 Assessed Home | \$ 1,606,536 | \$ 1,517,284 | | | |
| 2009/10 Taxes Before STAR | \$ 19,241 | \$ 19,478 | | | |
| 2009/10 Taxes after STAR | \$ 16,955 | \$ 17,006 | | | |
| Tax Increase from 2008/09 to 2009/10 | \$ 564 | \$ 1,692 | | | |
| Percentage Increase from 2008/09 to 2009/10 | 3.44% | 11.05% | | | |
| * The 2009/10 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 own and live in their one, two, or three-family home, condominium, cooperative apartment, manufactured home, or farm dwelling are 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.

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 \$56,800 (\$60,100 for 09/10) 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 2008-2009 school levy was \$70,650. A cost-of-living adjustment is made annually to the STAR income standard, however the 2009/10 information is not yet available.

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 2008 assessment roll [2009/10 school levy for Scarsdale and Mamaroneck], income was based on the 2007 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 1-888-NYSTAR5 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 1999-00 THROUGH 2007-08, | | | | |
| | ADOPTED BUDGET 2007-08 AND PROPOSED BUDGET 2009-10 | | | | |
| | | | | | |
| | | | | Total | % |
| | Administration | Facility Charge | Special Charges | BOCES Charges | Inc. (Dec.) |
| 1999-2000 | 121,088 | 49,525 | 0 | 170,613 | #VALUE! |
| 2000-2001 | 132,924 | 61,183 | 0 | 194,107 | 13.77% |
| 2001-2002 | 152,605 | 93,672 | 0 | 246,277 | 26.88% |
| 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% |

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 1998-99 through 1/21/09; the Adopted Budget for 2008-09, and the proposed budget for 2009-10.

| YEAR | AMOUNT | PROPERTY |
|---|-----------------|---|
| 1998-99 Actual | 32,221 | 54-56 Garth Road – Holly Hill Mgmt. |
| 1999-00 Actual | 6,347 | Small Claims Cases |
| 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; 6-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; 3 Others - \$22,826. |
| 2008-09 Budget = \$0 Actual to date = >>>> | \$316,610 | Fenway Golf Course - \$118,387; Winged Foot Golf Course - \$136,088; 6 Others - \$62,135. (To Date). |
| 2008-09 Proposed | \$25,000 | |

In 1990-91, a certiorari reserve fund was established to provide funds for pending certiorari cases. The Certiorari Reserve balance as of 6/30/08 was \$903,816. We plan on using our reserve to fund current year refunds (\$316,610 to date) as well as any other refunds that occur during the year. Interest income earned on the reserve is added back to the reserve. Including interest, our current reserve has been decreased to approximately \$600,000. We have updated our exposure and believe that it is necessary to increase the reserve in the current year by using current year unreserved balances. Therefore, we are planning on increasing our reserve by an additional \$386,319, bringing our year-end reserve to \$986,319 (See page 59).

APPENDIX - F

Summary

2009/10 Aides Budget

Kindergarten - Greenacres – increased by 15 hours – increase in section

Cafeteria - Edgewood – increased/10 hours based on enrollment formula
- Middle School – decreased by 15 hours

CSE - 1:1 aides increased/110 hours

These assignments are made by the Committee on Special Education as determined by state and federal law

Learning Resource Center – Edgewood decreased from 40 hours to 20 hours
Fox Meadow decreased from 40 hours to 20 hours
Greenacres decreased from 35 hours to 17.5 hours
Heathcote decreased from 25 hours to 12.5 hours
Quaker Ridge decreased from 35 hours to 17.5 hours
Middle School decreased from 80 hours to 40 hours
Senior High increased from 25 hours to 50 hours

| Aides Cost | 2009-2010 | | | 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 \$ | 9,628 | 72,892 | | | | | | | | 91,053 | | 173,574 |
| Edgewood | | | | | | | | | | | | |
| Hrs/Wk. | 17 | 95 | 100 | 17 | 60 | 235 | 20 | 0 | 0 | 0 | | 544 |
| Hrs/Yr. | 646 | 3,610 | 3,800 | 646 | 2,280 | 8,930 | 760 | | | | | 20,672 |
| Total \$ | 9,628 | 71,111 | 79,998 | 14,658 | 47,566 | 184,451 | 15,058 | | | | | 422,471 |
| Fox Meadow | | | | | | | | | | | | |
| Hrs/Wk. | 17 | 100 | 110 | 17 | 60 | 330 | 20 | 0 | 25 | 0 | | 679 |
| Hrs/Yr. | 646 | 3,800 | 4,180 | 646 | 2,280 | 12,540 | 760 | | 950 | | | 25,802 |
| Total \$ | 11,065 | 87,992 | 80,331 | 13,061 | 45,935 | 229,934 | 15,892 | | 20,138 | | | 504,348 |
| Greenacres | | | | | | | | | | | | |
| Hrs/Wk. | 17 | 85 | 90 | 17 | 60 | 250 | 18 | 0 | 50 | 0 | | 587 |
| Hrs/Yr. | 646 | 3,230 | 3,420 | 646 | 2,280 | 9,500 | 665 | | 1,900 | | | 22,287 |
| Total \$ | 10,333 | 63,634 | 65,732 | 13,061 | 47,914 | 192,101 | 11,184 | | 37,311 | | | 441,270 |
| Heathcote | | | | | | | | | | | | |
| Hrs/Wk. | 17 | 85 | 90 | 17 | 45 | 135 | 13 | 0 | 75 | 0 | | 477 |
| Hrs/Yr. | 646 | 3,230 | 3,420 | 646 | 1,710 | 5,130 | 475 | | 2,850 | | | 18,107 |
| Total \$ | 10,706 | 64,293 | 68,871 | 13,993 | 37,457 | 99,903 | 9,721 | | 50,236 | | | 355,179 |
| Quaker Ridge | | | | | | | | | | | | |
| Hrs/Wk. | 17 | 90 | 100 | 17 | 60 | 270 | 18 | 0 | 125 | 0 | | 697 |
| Hrs/Yr. | 646 | 3,420 | 3,800 | 646 | 2,280 | 10,260 | 684 | | 4,750 | | | 26,486 |
| Total \$ | 13,354 | 72,461 | 70,272 | 13,993 | 47,490 | 189,496 | 14,267 | | 79,650 | | | 500,982 |
| Elementary Totals | | | | | | | | | | | | |
| Hrs/Wk. | 85 | 455 | 490 | 85 | 285 | 1,220 | 88 | 0 | 275 | 0 | | 2,983 |
| Hrs/Yr. | 3,230 | 17,290 | 18,620 | 3,230 | 10,830 | 46,360 | 3,344 | | 10,450 | | | 113,354 |
| Total \$ | 55,086 | 359,491 | 365,203 | 68,766 | 226,362 | 895,886 | 66,121 | | 187,334 | | | 2,224,249 |
| Middle School | | | | | | | | | | | | |
| Hrs/Wk. | 85 | 140 | 135 | 17.0 | 0 | 75 | 40 | 100 | 100 | 0 | | 692 |
| Hrs/Yr. | 3,230 | 5,320 | 5,130 | 646 | | 2,850 | 1,520 | 3,800 | 3,800 | | | 26,296 |
| Total \$ | 54,628 | 114,886 | 93,519 | 14,991 | 0 | 53,025 | 28,816 | 63,274 | 77,771 | | | 500,911 |
| Senior High | | | | | | | | | | | | |
| Hrs/Wk. | 85 | 357 | 85 | 0 | 0 | 50 | 50 | 0 | 75 | 0 | | 702 |
| Hrs/Yr. | 3,230 | 13,566 | 3,230 | | | 1,900 | 1,900 | | 2,850 | | | 26,676 |
| Total \$ | 58,953 | 277,065 | 67,834 | 0 | 0 | 43,220 | 39,992 | 0 | 53,255 | 0 | | 540,319 |
| Total \$ | | | | | | | | | | | | |
| Hrs/Wk. | 272 | 1,052 | 710 | 102 | 285 | 1,345 | 178 | 100 | 450 | 120 | | 4,614 |
| Hrs/Yr. | 10,336 | 39,976 | 26,980 | 3,876 | 10,830 | 51,110 | 6,764 | 3,800 | 17,100 | 4,560 | | 175,332 |
| Total \$ | 178,296 | 824,334 | 526,556 | 83,757 | 226,362 | 992,131 | 134,929 | 63,274 | 318,361 | 91,053 | | 3,439,052 |

| Aides Cost | 2008-2009 | | | 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 \$ | 9,348 | 70,769 | | | | | | | | 91,421 | | 171,538 |
| Edgewood | | | | | | | | | | | | |
| Hrs/Wk. | 17 | 95 | 110 | 17 | 60 | 245 | 40 | 0 | 0 | 0 | | 584 |
| Hrs/Yr. | 646 | 3,610 | 4,180 | 646 | 2,280 | 9,310 | 1,520 | | | | | 22,192 |
| Total \$ | 13,288 | 69,479 | 88,719 | 14,231 | 46,877 | 197,558 | 29,767 | | | | | 459,919 |
| Fox Meadow | | | | | | | | | | | | |
| Hrs/Wk. | 17 | 100 | 110 | 17 | 60 | 300 | 40 | 0 | 25 | 0 | | 669 |
| Hrs/Yr. | 646 | 3,800 | 4,180 | 646 | 2,280 | 11,400 | 1,520 | | 950 | | | 25,422 |
| Total \$ | 10,394 | 83,520 | 79,836 | 11,060 | 48,085 | 214,447 | 28,086 | | 20,207 | | | 495,635 |
| Greenacres | | | | | | | | | | | | |
| Hrs/Wk. | 17 | 85 | 90 | 17 | 45 | 215 | 35 | 0 | 50 | 0 | | 554 |
| Hrs/Yr. | 646 | 3,230 | 3,420 | 646 | 1,710 | 8,170 | 1,330 | | 1,900 | | | 21,052 |
| Total \$ | 9,684 | 62,753 | 62,442 | 12,261 | 34,924 | 164,690 | 21,924 | | 42,195 | | | 410,873 |
| Heathcote | | | | | | | | | | | | |
| Hrs/Wk. | 17 | 85 | 90 | 17 | 45 | 105 | 25 | 0 | 75 | 0 | | 459 |
| Hrs/Yr. | 646 | 3,230 | 3,420 | 646 | 1,710 | 3,990 | 950 | | 2,850 | | | 17,442 |
| Total \$ | 10,032 | 57,614 | 65,181 | 13,585 | 36,007 | 86,840 | 18,890 | | 47,130 | | | 335,279 |
| Quaker Ridge | | | | | | | | | | | | |
| Hrs/Wk. | 17 | 90 | 100 | 17 | 60 | 245 | 35 | 0 | 125 | 0 | | 689 |
| Hrs/Yr. | 646 | 3,420 | 3,800 | 646 | 2,280 | 9,310 | 1,330 | | 4,750 | | | 26,182 |
| Total \$ | 12,319 | 67,859 | 78,605 | 13,127 | 45,896 | 170,305 | 33,522 | | 80,740 | | | 502,373 |
| Elementary Totals | | | | | | | | | | | | |
| Hrs/Wk. | 85 | 455 | 500 | 85 | 270 | 1,110 | 175 | 0 | 275 | 0 | | 2,955 |
| Hrs/Yr. | 3,230 | 17,290 | 19,000 | 3,230 | 10,260 | 42,180 | 6,650 | | 10,450 | | | 112,290 |
| Total \$ | 55,717 | 341,225 | 374,783 | 64,264 | 211,789 | 833,840 | 132,189 | | 190,272 | | | 2,204,079 |
| Middle School | | | | | | | | | | | | |
| Hrs/Wk. | 85 | 140 | 150 | 17.0 | 0 | 75 | 80 | 100 | 100 | 0 | | 747 |
| Hrs/Yr. | 3,230 | 5,320 | 5,700 | 646 | | 2,850 | 3,040 | 3,800 | 3,800 | | | 28,386 |
| Total \$ | 56,951 | 111,540 | 114,388 | 14,554 | | 47,168 | 53,073 | 67,403 | 70,633 | | | 535,710 |
| Senior High | | | | | | | | | | | | |
| Hrs/Wk. | 85 | 357 | 85 | 0 | 0 | 50 | 25 | 0 | 75 | 0 | | 677 |
| Hrs/Yr. | 3,230 | 13,566 | 3,230 | | | 1,900 | 950 | | 2,850 | | | 25,726 |
| Total \$ | 57,236 | 272,381 | 64,974 | | | 44,840 | 20,454 | | 53,124 | | | 513,009 |
| Total \$ | | | | | | | | | | | | |
| Hrs/Wk. | 272 | 1,052 | 735 | 102 | 270 | 1,235 | 280 | 100 | 450 | 120 | | 4,616 |
| Hrs/Yr. | 10,336 | 39,976 | 27,930 | 3,876 | 10,260 | 46,930 | 10,640 | 3,800 | 17,100 | 4,560 | | 175,408 |
| Total \$ | 179,252 | 795,915 | 554,145 | 78,818 | 211,789 | 925,848 | 205,716 | 67,403 | 314,029 | 91,421 | | 3,424,336 |

APPENDIX – G

| | | | | | |
|---|--|-----|----------------|------------------|--|
| II INSTRUCTION | | | | | |
| Data Sheet D - Extra Curricular Assignments (2110-1390) | | | | | |
| 2009-10 CALCULATIONS | | | | | |
| Funds for extra curricular 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 0.0019 times the Base Salary (Class I, Step 1) in effect during each year of the Agreement. Beginning with the 2008-09 school year, for teachers regularly employed by the Board who advise in the same activity beyond one year, the multiplier shall be as follows: Year 2=0.0021. Beginning with the 2009-10 school year, for teachers regularly employed by the Board who advise in the same activity beyond year two, the multiplier shall be as follows: Year 3=0.0023. | | | | | |
| 2009-10 CALCULATIONS | | | 2009-10 | Budgeted | |
| | | | Points | \$ Amount | |
| 211-139 Senior High School | | | | | |
| High School Yearbook Advisor (65) | | 65 | | 8,139 | |
| High School Yearbook Advisor (65) | | 65 | | 8,139 | |
| High School Newspaper Advisor (65) | | 115 | | 14,400 | |
| High School Senior Class Advisor(55) | | 55 | | 5,689 | |
| High School Senior Class Advisor(55) | | 55 | | 5,689 | |
| High School Student Government Advisor | | 75 | | 9,392 | |
| High School Speech & Debate Coach | | 105 | | 9,392 | |
| High School Assistant Speech & Debate Coach | | 40 | | 4,573 | |
| High School Chamber Orchestra | | 75 | | 9,392 | |
| High School U.N. Club Advisor | | 90 | | 11,270 | |
| High School Band Director | | 50 | | 6,261 | |
| High School Video Production | | 20 | | 2,504 | |
| High School Video Production | | 20 | | 2,504 | |
| Drama Club Advisor | | 40 | | 5,009 | |
| Technical Club Advisor | | 40 | | 5,009 | |
| Musical Pit Director | | 20 | | 2,504 | |
| Tri M Honor Society | | 20 | | 2,504 | |
| Drama Director (3 productions 35 each) | | 105 | | 13,148 | |
| Technical Director (3 productions 30 each) | | 90 | | 11,270 | |
| Musical Production Coach (3 productions 30 each) | | 90 | | 11,270 | |
| Literary Magazine Advisor | | 40 | | 5,009 | |
| Habitat for Humanity | | 40 | | 5,009 | |
| Mock Trial | | 45 | | 5,635 | |
| French Club | | 10 | | 1,252 | |
| Junior Class Advisor (35) | | 35 | | 4,002 | |
| Junior Class Advisor (35) | | 35 | | 4,002 | |
| Sophomore Class Advisor (20) | | 20 | | 2,287 | |
| Sophomore Class Advisor (20) | | 20 | | 2,287 | |
| Freshman Class Advisor (15) | | 15 | | 1,715 | |
| Freshman Class Advisor (15) | | 15 | | 1,715 | |
| Science Team Coach | | 5 | | 572 | |
| Science Team Coach | | 5 | | 572 | |
| Science Olympiad (per person) | | 20 | | 2,069 | |
| Mathematics Team Coach | | 50 | | 5,717 | |
| All County/State High School Chorus | | 15 | | 1,878 | |
| Foreign Exchange Advisor | | 20 | | 2,504 | |
| Asst. Foreign Exchange Advisor | | 10 | | 1,143 | |
| Total Senior High School | | | | 195,424 | |

| Data Sheet D - Extra Curricular Assignments (2110-1390) (continued) | | | |
|---|-------------------------|-------|----------------|
| Middle School | | | |
| Technical Advisor | | 25 | 3,131 |
| Yearbook Advisor | | 95 | 11,896 |
| Student Government Advisor | | 95 | 11,896 |
| Student Government Asst. | | 40 | 5,009 |
| Speech Contest Director | | 25 | 3,131 |
| Literary Magazine Advisor | | 40 | 5,009 |
| Drama Director | (3 productions 30 each) | 90 | 11,270 |
| Musical Director | (3 productions 30 each) | 90 | 11,270 |
| Costume/Props Director | (3 productions 30 each) | 90 | 11,270 |
| Production Technical Advisor | | 90 | 11,270 |
| Video Yearbook | | 25 | 3,131 |
| Newspaper | | 20 | 2,504 |
| Math Counts Club | | 15 | 1,878 |
| Math Counts Club | | 10 | 1,252 |
| Debate Club | | 10 | 1,252 |
| Science Olympiad | (20 per advisor) | 20 | 2,504 |
| Science Olympiad | (20 per advisor) | 20 | 2,504 |
| Science Olympiad | (20 per advisor) | 20 | 2,504 |
| Science Olympiad | (20 per advisor) | 20 | 2,504 |
| Science Olympiad | (20 per advisor) | 20 | 2,287 |
| Human Rights Advisor | | 13 | 1,628 |
| Human Rights Advisor | | 12 | 1,503 |
| Young Women in Leadership | | 15 | 1,878 |
| School Store | | 10 | 1,252 |
| School Store | | 5 | 626 |
| Activities Advisors | | 70 | 8,003 |
| Jazz Ensemble | | 40 | 5,009 |
| Percussion Ensemble | | 40 | 5,009 |
| Wind Chamber Ensemble | | 40 | 4,573 |
| Director of Show Choir | | 40 | 5,009 |
| Brass Ensemble | | 20 | 2,069 |
| All County State Middle School Chorus | | 5 | 626 |
| All County State Middle School Chorus | | 5 | 626 |
| Total Middle School | | | 145,282 |
| Elementary Schools | | | |
| Activity Advisors (5 x 100) | | 500 | 51,720 |
| Elementary Band Advisor | | 40 | 5,009 |
| Elementary Orchestra Advisor | | 40 | 4,573 |
| All County Elementary Chorus | | 40 | 3,757 |
| Total Elementary | | | 65,059 |
| Grand Total Extra Curricular Assignments | | 3,430 | 405,765 |

| II INSTRUCTION | | | | |
|---|-----------------------|--------|-----------|-------------------------------|
| 285-000 Interscholastic Athletics | | | | |
| Data Sheet A-1 Sports, Coaching Salaries, and Student Participation | | | | |
| 2009-10 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 2009-10 the projected base salary is \$54,442. Therefore, \$54,442 x 0.0023=\$125.22/point. For teachers regularly employed by the Board who coach in the same sport beyond one year, the multiplier is as follows: Second year: 0.0025, 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 | 28,583 | |
| | Head | 60 | 9,800 | 20 |
| | Asst. | 40 | 6,533 | |
| | JV | 46 | 7,513 | 18 |
| | Frosh | 38 | 6,000 | 18 |
| Basketball | Head | 76 | 12,413 | 16 |
| | Asst. Boys | 40 | 6,533 | |
| | Boys JV | 50 | 8,166 | 16 |
| | Boys Frosh | 46 | 7,241 | 18 |
| | Girls Head | 76 | 11,831 | 16 |
| | Asst. Girls | 40 | 6,323 | |
| | Girls JV | 50 | 6,374 | 16 |
| | Girls Frosh | 46 | 7,263 | 18 |
| | | | | |
| Bowling | Head | 43 | 6,789 | 23 |
| Cheerleading | Head - Fall | 42 | 6,629 | 20 |
| | Asst. | 37 | 4,528 | |
| | Head - Winter | 42 | 6,629 | 20 |
| | Asst. | 37 | 4,528 | |
| | Head-Modified | 30 | 4,900 | 20 |
| | Asst. -Modified | 27 | 3,442 | |
| Crew | | 40 | 4,896 | 20 |
| Cross Country | Head | 57 | 9,310 | 70 |
| | Asst. | 36 | 5,880 | |
| | Asst. | 36 | 5,324 | |
| | Modified Head | 30 | 4,900 | 25 |
| | Modified Asst. | 27 | 4,410 | |
| | | | | |
| Football | Head | 85 | 13,883 | 38 |
| | Asst. | 50 | 7,350 | |
| | Asst. | 50 | 7,394 | |
| | Asst. | 50 | 7,894 | |
| | JV Head | 43 | 7,023 | 32 |
| | JV Asst. | 36 | 5,880 | |
| | Frosh Head | 36 | 5,880 | 36 |
| | Frosh Asst. | 36 | 5,292 | |
| | | | | |
| Field Hockey | Head | 58 | 9,473 | 25 |
| | Asst. | 40 | 5,100 | |
| | JV | 38 | 5,586 | 22 |
| | Frosh | 35 | 5,145 | 24 |
| | Modified Head | 30 | 4,900 | 22 |
| | Modified Asst. | 27 | 4,410 | |
| Golf-Boys | | 45 | 7,350 | 20 |
| Golf-Girls | | 45 | 7,350 | 20 |

| II INSTRUCTION | | | | |
|-----------------------------------|----------------------|----------------------|-----------|-------------------------------|
| 285-000 Interscholastic Athletics | | | | |
| Data Sheet A-2 Continued | | | | |
| | | 2009-10 CALCULATIONS | | |
| Sport | Position | Points | \$ Amount | # of Students Participating** |
| Gymnastics | Head | 65 | 10,616 | 25 |
| | Asst. | 48 | 7,840 | |
| Ice Hockey | Head | 54 | 8,465 | 19 |
| | Asst. | 40 | 4,896 | |
| | Head-Modified | 30 | 5,252 | 19 |
| | Asst.-Modified | 27 | 3,825 | |
| | Asst.-Modified | 27 | 3,825 | |
| Indoor Track | Head | 72 | 11,759 | 75 |
| | Asst. | 47 | 6,397 | |
| | Asst. | 47 | 7,676 | |
| | Asst. | 47 | 7,676 | |
| Lacrosse | Head Boys | 63 | 10,290 | 31 |
| | Asst. Boys Varsity | 43 | 6,578 | |
| | JV Boys | 48 | 7,099 | 31 |
| | Frosh Boys | 43 | 6,359 | 21 |
| | Boys Modified-Head | 30 | 4,900 | 58 |
| | Boys Modified-Asst. | 27 | 4,410 | |
| | Head Girls | 63 | 10,290 | 23 |
| | Asst. Girls Varsity | 43 | 7,023 | |
| | JV Girls | 48 | 7,099 | 24 |
| | Frosh Girls | 43 | 6,359 | 27 |
| | Girls Modified-Head | 30 | 4,900 | 68 |
| | Girls Modified-Asst. | 27 | 4,410 | |
| Outdoor Track | Head | 68 | 11,106 | 100 |
| | Asst. | 40 | 6,533 | |
| | Asst. | 40 | 6,533 | |
| Modified Track | Head | 30 | 4,900 | 65 |
| | Asst. | 27 | 4,410 | |
| | Asst. | 27 | 4,410 | |
| Skiing | Head | 45 | 7,088 | 47 |
| | Asst. | 35 | 4,764 | |
| Soccer | Boys Head A | 67 | 10,352 | 25 |
| | Asst. A | 40 | 6,533 | |
| | Varsity B | 53 | 7,838 | 23 |
| | Boys JV | 48 | 7,578 | 23 |
| | Boys Frosh | 42 | 5,716 | 24 |
| | Girls Head | 67 | 10,943 | 23 |
| | Asst. | 40 | 6,315 | |
| | Girls JV | 48 | 7,840 | 25 |
| | Girls Frosh | 42 | 6,211 | 25 |
| Softball | Head | 55 | 8,983 | 16 |
| | Asst. | 40 | 6,221 | |
| | JV | 40 | 5,915 | 16 |
| | Frosh | 30 | 4,692 | 18 |
| Swimming | Boys Head | 65 | 10,148 | 35 |
| | Boys Asst. | 50 | 7,853 | |
| | Girls Head | 65 | 10,616 | 35 |
| | Girls Asst. | 50 | 7,649 | |

| | | | | |
|--------------------------------------|----------------------|--------|-----------|-------------------------------|
| II INSTRUCTION | | | | |
| 285-000 Interscholastic Athletics | | | | |
| Data Sheet A-2 Continued | | | | |
| 2009-10 CALCULATIONS | | | | |
| Sport | Position | Points | \$ Amount | # of Students Participating** |
| Tennis | Boys Head | 50 | 8,166 | 14 |
| | Boys JV | 33 | 5,390 | 16 |
| | Boys Head Varsity B | 33* | 3,871 | 15 |
| | Girls Head A | 50 | 8,166 | 14 |
| | Girls JV | 33 | 5,390 | 16 |
| | Girls Head Varsity B | 33 | 5,150 | 15 |
| Volleyball | Head | 54 | 7,938 | 16 |
| | JV | 38 | 5,172 | 18 |
| | Frosh | 30 | 4,736 | 18 |
| | Modified Head | 30 | 4,900 | 58 |
| | Modified Head | 30 | 4,900 | |
| Wrestling | Head | 67 | 10,943 | 35 |
| | JV | 48 | 7,547 | |
| | Head-Modified | 30 | 4,900 | 42 |
| | Asst.Modified | 27 | 4,410 | |
| H.S. Intramural | Fall | 30 | 4,900 | |
| Director | Winter | 30 | 4,900 | |
| | Spring | 30 | 4,900 | |
| Modified Athletic Coordinator-Fall | | 35 | 5,716 | |
| Modified Athletic Coordinator-Winter | | 35 | 5,716 | |
| Modified Athletic Coordinator-Spring | | 35 | 5,716 | |
| MS Director of Afterschool Life | | 90 | 14,699 | |
| Total Coaching Salaries | | | 783,865 | |
| Other | | | | |
| Total Athletics Salary | | | 783,865 | |
| **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, however, have forced the District to defer these major purchases, particularly large buses. For 2001/11, if we are unable to reinstate the purchase of 3 large buses each year, we will again explore leasing 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 | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2012-13 |
|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Actual | Actual | (budget) | (plan) | (plan) | (plan) | (plan) |
| Large buses | 0 | 0 | 1 | 1 | 3 | 3 | 3 | 3 |
| Cost per bus | \$ - | \$ - | \$ 89,363 | \$ 91,000 | \$ 96,500 | 101,000 | 106,500 | 111,000 |
| Lease Payments | \$128,011 | \$128,011 | \$128,011 | \$128,011 | \$0 | \$0 | \$0 | \$0 |
| Mini buses | 8 | 3 | 5 | 2 | 5 | 3 | 3 | 4 |
| Cost per bus | \$ 39,234 | \$ 33,213 | \$ 33,786 | \$ 36,750 | \$ 38,000 | \$39,858 | \$41,850 | \$43,950 |
| Lift gate buses | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 1 |
| Cost per bus | | | | | \$57,750 | | 64,000 | 67,200 |
| Wagons | 1 | 1 | 0 | 0 | 1 | 2 | 1 | 1 |
| Cost per vehicle | \$ 12,533 | \$ 30,511 | \$ - | \$ - | \$ 30,540 | 32,050 | 33,650 | 35,350 |
| Total Cost: | \$ 441,883 | \$ 258,161 | \$ 386,304 | \$ 292,511 | \$ 567,790 | \$ 486,674 | \$ 542,700 | \$ 611,350 |

*Lease purchase. See Appendix J, Page 6

| | | STATISTICS of LARGE BUS FLEET | | | | |
|--|-----------|-------------------------------|---------------|---------------|--------------------|------------------|
| Vehicle Number | Type | Number of Passengers | Purchase Year | Years on Road | 2008-09 Assignment | Mileage A/O 1/09 |
| 132 | Large Bus | 66 | 1990 | 19 | Spare | 98,097 |
| 136 | Large Bus | 66 | 1997 | 12 | Spare | 61,159 |
| 137 | Large Bus | 66 | 2000 | 9 | In Service | 60,729 |
| 138 | Large Bus | 66 | 2000 | 9 | In Service | 68,338 |
| 139 | Large Bus | 66 | 2001 | 8 | In Service | 45,127 |
| 140 | Large Bus | 66 | 2001 | 8 | In Service | 46,335 |
| 141 | Large Bus | 66 | 2002 | 7 | In Service | 57,018 |
| 142 | Large Bus | 66 | 2002 | 7 | In Service | 43,094 |
| 143 | Large Bus | 66 | 2003 | 6 | In Service | 47,849 |
| 144 | Large Bus | 66 | 2003 | 6 | In Service | 34,525 |
| 145 | Large Bus | 66 | 2005 | 4 | In Service | 40,243 |
| 146 | Large Bus | 66 | 2005 | 4 | In Service | 35,867 |
| 147 | Large Bus | 66 | 2006 | 3 | In Service | 28,241 |
| 148 | Large Bus | 66 | 2006 | 3 | In Service | 31,231 |
| 149 | Large Bus | 66 | 2006 | 3 | In Service | 34,003 |
| 150 | Large Bus | 66 | 2006 | 3 | In Service | 26,577 |
| 151 | Large Bus | 66 | 2006 | 3 | In Service | 26,282 |
| 152 | Large Bus | 66 | 2006 | 3 | In Service | 22,264 |
| 153 | Large Bus | 66 | 2006 | 3 | In Service | 22,219 |
| 154 | Large Bus | 66 | 2006 | 3 | In Service | 26,617 |
| 155 | Large Bus | 66 | 2009 | 0 | In Service | 5,201 |
| | | | | | | |
| Average annual miles for large buses in 2008 was | | | | | 8,013 | |
| Average total mileage for large buses is | | | | | 41,001 | |
| 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 | 2008-09 Assignment | Mileage A/O Jan-08 | Mileage A/O Jan-09 | Mileage Difference |
| 58 | Mini Bus | 18 | 1995 | 14 | Spare | 107,108 | 108,988 | 1,880 |
| 59 | Mini Bus | 18 | 1996 | 13 | Spare | 117,777 | 121,746 | 3,969 |
| 63 | Mini Bus | 18 | 1997 | 12 | In Service | 71,999 | 74,339 | 2,340 |
| 64 | Mini Bus | 18 | 1997 | 12 | In Service | 86,685 | 89,063 | 2,378 |
| 65 | Mini Bus | 18 | 1997 | 12 | Spare | 90,934 | 92,456 | 1,522 |
| 67 | Mini Bus | 19 | 1998 | 11 | In Service | 120,287 | 126,544 | 6,257 |
| 68 | Mini Bus | 19 | 1998 | 11 | In Service | 73,537 | 79,520 | 5,983 |
| 69 | Mini Bus | 19 | 1998 | 11 | In Service | 74,637 | 79,176 | 4,539 |
| 70 | Mini Bus | 19 | 1999 | 10 | In Service | 89,518 | 96,581 | 7,063 |
| 71 | Mini Bus | 19 | 1999 | 10 | In Service | 98,593 | 106,462 | 7,869 |
| 72 | Mini Bus | 19 | 1999 | 10 | In Service | 92,492 | 97,622 | 5,130 |
| 74 | Mini Bus | 20 | 2000 | 9 | In Service | 81,427 | 88,972 | 7,545 |
| 75 | Mini Bus | 20 | 2000 | 9 | In Service | 91,512 | 98,739 | 7,227 |
| 78 | Mini Bus | 20 | 2001 | 8 | In Service | 121,471 | 126,706 | 5,235 |
| 79 | Mini Bus | 20 | 2001 | 8 | In Service | 97,885 | 106,901 | 9,016 |
| 80 | Mini Bus | 20 | 2001 | 8 | In Service | 107,588 | 112,979 | 5,391 |
| 81 | Mini Bus | 20 | 2002 | 7 | In Service | 57,368 | 66,144 | 8,776 |
| 82 | Mini Bus | 20 | 2002 | 7 | In Service | 76,029 | 86,685 | 10,656 |
| 83 | Mini Bus | 20 | 2002 | 7 | In Service | 62,537 | 71,994 | 9,457 |
| 84 | Mini Bus | 20 | 2002 | 7 | In Service | 57,415 | 65,412 | 7,997 |
| 85 | Mini Bus | 20 | 2002 | 7 | In Service | 55,463 | 64,578 | 9,115 |
| 86 | Mini Bus | 20 | 2002 | 7 | In Service | 71,368 | 76,488 | 5,120 |
| 87 | Mini Bus | 20 | 2002 | 7 | In Service | 65,762 | 75,240 | 9,478 |
| 88 | Mini Bus | 20 | 2003 | 6 | In Service | 80,698 | 92,437 | 11,739 |
| 89 | Mini Bus | 20 | 2003 | 6 | In Service | 37,315 | 52,950 | 15,635 |
| 90 | Mini Bus | 20 | 2003 | 6 | In Service | 53,934 | 66,305 | 12,371 |
| 91 | Mini Bus | 20 | 2005 | 4 | In Service | 31,595 | 39,300 | 7,705 |
| 92 | Mini Bus | 20 | 2005 | 4 | In Service | 26,026 | 35,816 | 9,790 |
| 93 | Mini Bus | 20 | 2005 | 4 | In Service | 38,867 | 47,652 | 8,785 |
| 94 | Mini Bus | 20 | 2005 | 4 | In Service | 32,350 | 38,955 | 6,605 |
| 95 | Mini Bus | 20 | 2005 | 4 | In Service | 25,831 | 30,911 | 5,080 |
| 96 | Mini Bus | 18 | 2006 | 3 | In Service | 14,925 | 29,260 | 14,335 |
| 97 | Mini Bus | 18 | 2006 | 3 | In Service | 12,916 | 22,429 | 9,513 |
| 98 | Mini Bus | 18 | 2006 | 3 | In Service | 19,130 | 30,034 | 10,904 |
| 99 | Mini Bus | 18 | 2006 | 3 | In Service | 30,182 | 44,522 | 14,340 |
| 100 | Mini Bus | 18 | 2006 | 3 | In Service | 21,358 | 27,767 | 6,409 |
| 35 | Mini Bus | 18 | 2006 | 3 | In Service | 19,639 | 27,708 | 8,069 |
| 36 | Mini Bus | 18 | 2006 | 3 | In Service | 11,615 | 21,047 | 9,432 |
| 37 | Mini Bus | 18 | 2006 | 3 | In Service | 19,096 | 33,902 | 14,806 |
| 38 | Mini Bus | 18 | 2007 | 2 | In Service | 4,657 | 16,238 | 11,581 |
| 39 | Mini Bus | 18 | 2007 | 2 | In Service | 4,207 | 15,274 | 11,067 |
| 40 | Mini Bus | 18 | 2007 | 2 | In Service | 5,221 | 13,339 | 8,118 |
| 41 | Mini Bus | 20 | 2009 | 0 | In Service | 0 | 3,822 | 3,822 |
| 42 | Mini Bus | 20 | 2009 | 0 | In Service | 0 | 7,509 | 7,509 |
| 43 | Mini Bus | 20 | 2009 | 0 | In Service | 0 | 7,727 | 7,727 |
| 44 | Mini Bus | 20 | 2009 | 0 | In Service | 0 | 6,373 | 6,373 |
| 45 | Mini Bus | 20 | 2009 | 0 | In Service | 0 | 8,442 | 8,442 |
| 66 | Mini Bus | 6+2 w/chair | 1998 | 11 | In Service | 65,464 | 66,746 | 1,282 |
| 73 | Mini Bus | 6+3 w/chairs | 2000 | 9 | In Service | 70,486 | 82,859 | 12,373 |
| 76 | Mini Bus | 8+2w/chairs | 2000 | 9 | In Service | 66,840 | 81,086 | 14,246 |
| 77 | Mini Bus | 8+2w/chairs | 2001 | 8 | In Service | 100,665 | 113,920 | 13,255 |
| C-16 | Wagon | 5 | 1999 | 10 | Spare | 131,068 | 134,597 | 3,529 |
| C-17 | Wagon | 5 | 2000 | 9 | In Service | 96,343 | 109,987 | 13,644 |
| C-18 | Wagon | 5 | 2002 | 7 | In Service | 70,057 | 76,443 | 6,386 |
| C-19 | Wagon | 5 | 2004 | 5 | In Service | 36,702 | 47,409 | 10,707 |
| C-20 | Wagon | 5 | 2004 | 5 | In Service | 101,751 | 106,398 | 4,647 |
| C-21 | Sedan | 5 | 2005 | 4 | In Service | 51,009 | 70,167 | 19,158 |
| C-22 | Sedan | 5 | 2005 | 4 | In Service | 60,831 | 76,937 | 16,106 |
| C-23 | Sedan | 5 | 2005 | 4 | In Service | 49,735 | 65,114 | 15,379 |
| C-24 | Sedan | 5 | 2007 | 2 | In Service | 25,441 | 37,447 | 12,006 |
| C-25 | SUV | 5 | 2006 | 3 | In Service | 24,760 | 37,093 | 12,333 |
| C-26 | SUV | 5 | 2007 | 2 | In Service | 4,900 | 14,457 | 9,557 |
| | | Average annual miles for the mini buses is | | 7,960 | | | | |
| | | Average annual miles for the wheel chair buses is | | 10,289 | | | | 538,708 |
| | | Average annual miles for the wagons/sedans is | | 11,223 | | | | |
| | | Average age of fleet-mini buses before new purchases | | | 6.8 | | | |
| | | Average mileage of fleet-mini buses before new purchases | | | 66,647 | | | |

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 1,620% from the 0.36% rate charged in 2003/04 to the estimated 6.19% rate we are using for 2009/10 Budget. In addition, we have been informed by the Retirement System that we will have *a significant increase* in the 2010-11 rates if the capital markets continue their downward trend.

| <u>Budget Year</u> | <u>TRS %</u> | <u>Total TRS Budget</u> |
|-----------------------------|--------------|-------------------------|
| 1990-91 | 6.87% | 1,585,152 |
| 1991-92 | 6.84% | 1,703,603 |
| 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 Adopted Bud | 7.63% | 5,803,047 |
| 2009-10 Proposed Bud | 6.19% | 5,773,505 |

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 10 past years have been extremely low; however, they have risen significantly in the last few years. The 2007-08 aggregated contribution rate is estimated to decrease from approximately 8.2% of payroll in 2008/09 to an estimated approximately 7.20 % in 2009/10. ERS contributions have increased more than 1,800% as compared to 2002-03 levels. We also expect *a significant increase* in our future rates (2010-11) if the capital markets continue their downward trend.

TOTAL EXPENDITURES

| | | |
|----------------|------------------------|------------------|
| 1993-94 | ACTUAL | 10,968 |
| 1994-95 | ACTUAL | 10,205 |
| 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 | BUDGET | 1,952,523 |
| 2009-10 | PROPOSED BUDGET | 1,945,401 |

UNDISTRIBUTED EXPENSE

HEALTH INSURANCE

The Board provides a health insurance program for all full-time District employees, their spouses and children 18 years of age and under. Employees' children between age 19 and 25, and attending college on a full-time basis are also covered. 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 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).

Listed below are the actual expenditures for the years 1989-90 through 2007-08, the 2008-09 Adopted Budget, and the 2009-10 Proposed Budget.

| <u>YEAR</u> | <u>EXPENDITURES</u> | |
|----------------|---------------------|-------------------------|
| 1989-90 | 2,947,546 | |
| 1990-91 | 3,166,552 | |
| 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 | 11,000,000 | BUDGET |
| 2008-09 | 10,360,000 | ESTIMATED ACTUAL |
| 2009-10 | 11,450,000 | PROPOSED BUDGET |

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.

| <u>YEAR</u> | <u>RATE</u> | <u>WAGE MAXIMUM</u> | <u>TOTAL FISCAL EXPENDITURES</u> |
|-------------|-------------|-------------------------|--------------------------------------|
| 2002 | 6.20% | 84,900 | 3,771,978 |
| | 1.45% | No Limit Medicare | |
| 2003 | 6.20% | 87,000 | 3,887,177 |
| | 1.45% | No Limit Medicare | |
| 2004 | 6.20% | 87,900 | 3,972,141 |
| | 1.45% | No Limit Medicare | |
| 2005 | 6.20% | 90,000 | 4,132,879 |
| | 1.45% | No Limit Medicare | |
| 2006 | 6.20% | 94,200 | 4,461,048 |
| | 1.45% | No Limit Medicare | |
| 2007 | 6.20% | 97,500 | 4,758,785 |
| | 1.45% | No Limit Medicare | |
| 2008 | 6.20% | 102,000 | 5,209,000* |
| | 1.45% | No Limit Medicare | |
| 2009 | 6.20% | 106,800 | 5,621,540** |
| | 1.45% | No Limit Medicare | |
| 2010 | 6.20% | unknown | |
| | 1.45% | No Limit Medicare | |

* Adopted Budget

** 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> |
|-------------|-----|---|----------------------------|--|---------------------|
| 1999-00 | 506 | Teach/Adm/Nurses/Secy's/Cust | @\$1,392 | | 704,352 |
| 2000-01 | 520 | Teach/Adm/Nurses/Secy's/Cust | @\$1,422 | | 739,440 |
| 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 | 626 | Teach/Adm/Nurses/Secy's/Cust | @\$1,647 | | 1,031,022** |

* Estimated Actual

** Proposed Budget

APPENDIX - J

| | | | | |
|-----------------------------------|--|---------------------|---------------------|----------------------|
| | | | | |
| UNDISTRIBUTED EXPENDITURES | | | | |
| | | | | |
| | | | | |
| | 970 DEBT SERVICE | | | |
| | | | | |
| | Data Sheet A - Schedule of long-term bonded indebtedness to be paid in 2009-2010. | | | |
| | | | | |
| | | | | |
| | | | | |
| | OBLIGATIONS | | | OBLIGATIONS |
| YEAR OF | OUTSTANDING | 2009-10 | PAYMENTS | OUTSTANDING |
| ISSUE | 7/1/09 | PRINCIPAL | INTEREST | 7/1/10 |
| | | | | |
| 2000 (DEC) | 690,000 | 690,000 | 16,388 | - |
| | | | | |
| 2002 (JUNE) | 24,775,000 | 1,995,000 | 1,089,575 | 22,780,000 |
| | | | | |
| 2004 (FEB) | 18,280,000 | 1,525,000 | 650,800 | 16,755,000 |
| | | | | |
| 2006 (AUG) | 13,235,000 | 480,000 | 558,831 | 12,755,000 |
| | | | | |
| 2008 (SEPT) | 8,575,000 | 710,000 | 333,713 | 7,865,000 |
| | | | | |
| GRAND TOTAL | \$ 65,555,000 | \$ 5,400,000 | \$ 2,649,307 | \$ 60,155,000 |
| | | | | |

| 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 | 2004/05 | 3,111,191 | 4,645,000 | 7,756,191 | |
| 7/1/2006 | 67,365,000 | 2005/06 | 2,965,866 | 5,785,000 | 8,750,866 | |
| 7/1/2007 | 62,035,000 | 2006/07 | 3,078,390 | 5,330,000 | 8,408,390 | |
| 7/1/2008 | 70,805,000 | 2007/08 | 3,182,075 | 5,360,000 | 8,542,075 | |
| 7/1/2009 | 65,555,000 | 2008/09 | 2,888,741 | 5,185,000 | 8,073,741 | # |
| 7/1/2010 | 60,155,000 | 2009/10 | 2,649,307 | 5,400,000 | 8,049,307 | # |
| 7/1/2011 | 54,530,000 | 2010/11 | 2,446,337 | 5,625,000 | 8,071,337 | # |
| 7/1/2012 | 48,665,000 | 2011/12 | 2,241,965 | 5,865,000 | 8,106,965 | # |
| 7/1/2013 | 42,550,000 | 2012/13 | 2,019,819 | 6,115,000 | 8,134,819 | # |
| 7/1/2014 | 36,155,000 | 2013/14 | 1,768,524 | 6,395,000 | 8,163,524 | # |
| 7/1/2015 | 29,465,000 | 2014/15 | 1,497,517 | 6,690,000 | 8,187,517 | # |
| 7/1/2016 | 24,270,000 | 2015/16 | 1,253,336 | 5,195,000 | 6,448,336 | |
| 7/1/2017 | 18,845,000 | 2016/17 | 1,037,355 | 5,425,000 | 6,462,355 | |
| 7/1/2018 | 13,175,000 | 2017/18 | 806,745 | 5,670,000 | 6,476,745 | |
| 7/1/2019 | 7,265,000 | 2018/19 | 560,090 | 5,910,000 | 6,470,090 | |
| 7/1/2020 | 6,500,000 | 2019/20 | 300,631 | 765,000 | 1,065,631 | |
| 7/1/2021 | 5,695,000 | 2020/21 | 266,765 | 805,000 | 1,071,765 | |
| 7/1/2022 | 4,855,000 | 2021/22 | 230,781 | 840,000 | 1,070,781 | |
| 7/1/2023 | 3,970,000 | 2022/23 | 193,047 | 885,000 | 1,078,047 | |
| 7/1/2024 | 3,045,000 | 2023/24 | 153,454 | 925,000 | 1,078,454 | |
| 7/1/2025 | 2,075,000 | 2024/25 | 112,000 | 970,000 | 1,082,000 | |
| 7/1/2026 | 1,060,000 | 2025/26 | 68,578 | 1,015,000 | 1,083,578 | |
| 7/1/2027 | - | 2026/27 | 23,188 | 1,060,000 | 1,083,188 | |
| 7/1/2028 | - | 2027/28 | - | - | - | |
| # - Note: On September 4, 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. | | | | | | |
| | | | | | | |

| | | | | | | | | | |
|----------------------------|---------------|----------|--|------------|-----------|--------------|--------------|--------------|--------------|
| UNDISTRIBUTED EXPENDITURES | | | | | | | | | |
| | | | | | | | | | |
| | | | 970 DEBT SERVICE | | | | | | |
| | | | | | | | | | |
| | | | Data Sheet D - Schedule of payments of long-term obligations for 2009-10. | | | | | | |
| | | | | | | | | | |
| | ORIGINAL | | OBLIGATIONS | INTEREST | | | INTEREST | PAYMENTS | |
| | BOND | MATURITY | OUTSTANDING | RATE | PRINCIPAL | PAYMENTS | DUE DATE | DUE DATE | TOTAL |
| BOND ISSUE | ISSUE | DATE | 7/1/09 | PERCENTAGE | DUE DATE | AMOUNT | AND AMOUNT | AND AMOUNT | INTEREST |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | 12/1/2009 | 6/1/2010 | |
| 2008 (SEPT) | 8,635,000 | 2013/14 | 8,575,000 | 2.84 | 12/1/2009 | 710,000 | 172,625 | 161,088 | \$ 333,713 |
| (Refinancing) | | | | | | | | | |
| | | | | | | | 12/1/2009 | N/A | |
| 2000 (DEC) | 8,680,000 | 2009/10 | 690,000 | 4.87 | 12/1/2007 | 690,000 | 16,388 | - | \$ 16,388 |
| (Partially refinanced) | | | | | | | | | |
| | | | | | | | 12/1/2008 | 6/1/2009 | |
| 2002 (JUNE) | 35,000,000 | 2018/19 | 24,775,000 | 4.39 | 6/1/2008 | 1,995,000 | 544,788 | 544,787 | \$ 1,089,575 |
| | | | | | | | | | |
| | | | | | | | 8/1/2008 | 2/1/2009 | |
| 2004 (FEB) | 23,820,000 | 2018/19 | 18,280,000 | 3.53 | 2/1/2008 | 1,525,000 | 325,400 | 325,400 | \$ 650,800 |
| | | | | | | | | | |
| | | | | | | | 8/1/2008 | 2/1/2009 | |
| 2006 (AUG) | 14,130,000 | 2027 | 13,235,000 | 4.33 | 8/1/2007 | 480,000 | 284,366 | 274,465 | \$ 558,831 |
| | | | | | | | | | |
| | | | | | | | | | |
| GRAND TOTAL | \$ 90,265,000 | | \$ 65,555,000 | | | \$ 5,400,000 | \$ 1,343,567 | \$ 1,305,740 | \$ 2,649,307 |
| | | | | | | | TOTAL | 8,049,307 | |
| | | | | | | | | | |

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 the anticipated costs for continuing the lease purchase replacement program into the future. The 2004/05 budget was the first year (and only year) that we used a 5-year lease. The final payment on this lease was made in 2008/09. We have found it necessary to revert to 4-year financing that more closely approximates the useful life of the computer hardware. The anticipated costs for 2009/10 for the four outstanding leases are noted below.

| | 2003/04 Purchase | 2004/05 Purchase | 2005/06 Purchase | 2006/07 Purchase | 2007/08 Purchase | 2008/09 Purchase | 2009/10 Purchase | 2010/11 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 2005-06 | \$ 236,871 | \$ 201,049 | \$ 244,451 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 981,595 |
| Actual 2006-07 | \$ 236,871 | \$ 201,049 | \$ 244,451 | \$ 250,690 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 933,061 |
| Actual 2007-08 | \$ 0 | \$ 201,049 | \$ 244,451 | \$ 250,690 | \$ 247,398 | \$ 0 | \$ 0 | \$ 0 | \$ 948,872 |
| Actual 2008-09 | \$ 0 | \$ 201,049 | \$ 244,451 | \$ 250,690 | \$ 247,398 | \$ 246,786 | \$ 0 | \$ 0 | \$1,190,374 |
| Budget 2009-10 | \$ 0 | \$ 0 | \$ 0 | \$ 250,690 | \$ 247,398 | \$ 246,786 | \$ 255,000 | \$ 0 | \$ 999,874 |
| Estimated 2010-11 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 247,398 | \$ 246,786 | \$ 255,000 | \$ 255,000 | \$1,004,184 |
| Estimated 2011-12 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 246,786 | \$ 255,000 | \$ 255,000 | \$1,011,786 |
| Estimated 2012-13 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 255,000 | \$ 255,000 | \$1,020,000 |
| Estimated 2012-13 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 255,000 | \$1,020,000 |

Lease Purchase – Buses

As of the preparation of our 2005/06 budget, 13 of our 26 large school buses were purchased between 1988 and 1990 as the District implemented its own transportation program. Although these buses had been well maintained, they were between 15 and 17 years old and required an increased cost and effort to stay on the road. The annual vehicle replacement schedule had been undermined by repeated difficult budget cycles. During 2005/06 we entered into a lease-purchase that allowed us to obtain 8 large buses and pay for them over a 5-year period. We own the buses at the conclusion of the lease. We must continue to budget these lease payments until the conclusion of the lease in 2009/10.

| | 2004/05 Purchase | 2005/06 Purchase | 2006/07 Purchase | 2007/08 Purchase | 2008/09 Purchase | 2009/10 Purchase | Total Payments (Amount Budgeted) |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|---|
| Total Purchasing Power | \$ 0 | \$591,152 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | |
| Payments | | | | | | | |
| Actual 2004-05 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Actual 2005-06 | \$ 0 | \$ 128,011 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 128,011 |
| Actual 2006-07 | \$ 0 | \$ 128,011 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 128,011 |
| Actual 2007-08 | \$ 0 | \$ 128,011 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 128,011 |
| Actual 2008-09 | \$ 0 | \$ 128,011 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 128,011 |
| Budget 2009-10 | \$ 0 | \$ 128,011 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 128,011 |

Lease Purchase – Districtwide Copiers

In 2007/08, we entered into a five-year lease agreement for the purchase of 19 copiers throughout the District totaling \$1,229,725. 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. These payments include all maintenance and supplies for all 19 copiers. 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. Therefore, we have amended our lease agreement by \$1,200 per year for the remaining period. We will not need to enter into another lease until 2012/13.

| | 2006/07 Purchase | 2007/08 Purchase | 2008/09 Purchase | 2009/10 Purchase | 2010/11 Purchase | 2011/12 Purchase | 2012/13 Purchase | Total Payments (Amount Budgeted) |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|---|
| Total Purchasing Power | \$ 0 | \$ 1,229,725 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 1,235,000 |
| Payments | | | | | | | | |
| Actual 2005-06 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Actual 2006-07 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 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 |
| Budgeted 2009-10 | \$ 0 | \$ 247,145 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 247,145 |
| Estimated 2010-11 | \$ 0 | \$ 247,145 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 247,145 |
| Estimated 2011-12 | \$ 0 | \$ 247,145 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 247,145 |
| Estimated 2012-13 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 247,000 | \$ 247,000 |

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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 \$118,000. For the 2009-10 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 | \$280,895 | \$47,470 | \$30,318 | 27.69% |
| Linda S. Purvis - Assistant Superintendent | \$201,900 | \$40,377 | \$4,538 | 22.25% |
| Lynne Shain - Assistant Superintendent | \$202,500 | \$40,426 | 0 | 19.96% |
| Dr. Joan Weber - Assistant Superintendent | \$217,900 | \$41,810 | 0 | 19.19% |
| Michael Mendelson - Director of Special Education | \$176,550 | \$37,186 | 0 | 22.12% |
| Jeffrey Martin – Treasurer / Business Mgr. / Risk Mgr. | \$134,652 | \$35,860 | 0 | 26.63% |
| John Trenholm – Director of Facilities | \$129,239 | \$35,312 | 0 | 27.32% |

Building Administrators

| Personnel/Title | School | Salary * |
|--|-------------------------|-----------------|
| Dr. Scott Houseknecht - Elementary Principal | Edgewood School | \$178,829 |
| Steven Frantz - Elementary Principal | Fox Meadow School | \$182,600 |
| Gerry Young - Elementary Principal | Greenacres School | \$171,381 |
| Maria Stile - Elementary Principal | Heathcote School | \$162,432 |
| Robyn Lane - Elementary Principal | Quaker Ridge School | \$167,388 |
| Michael McDermott - Middle School Principal | Scarsdale Middle School | \$189,491 |
| Duncan Wilson - Middle School Assist. Principal | Scarsdale Middle School | \$151,680 |
| Rochelle Hauge – Middle School Assist. Principal | Scarsdale Middle School | \$141,532 |
| John Klemme - High School Principal | Scarsdale High School | \$201,552 |
| Kelley Hamm - High School Assist. Principal | Scarsdale High School | \$172,081 |
| Fred Goldberg - High School Assist. Principal | Scarsdale High School | \$178,229 |

*Amount currently in effect for 2008-09. Actual figures will be determined upon negotiations with the bargaining group.

“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 Teacher’s Retirement System employer contributions, are mandated.

“Other Compensation” represents the benefit calculated from the District providing the superintendent and one assistant superintendent with the use of a car, and the contribution of \$23,962 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.

| 2005-2006 School Year | | General Education | Special Education |
|--|-------------------------------|-------------------|-------------------|
| This School District | Instructional Expenditures | \$65,156,086 | \$12,301,081 |
| | Pupils | 4,669 | 398 |
| | Expenditures Per Pupil | \$13,955 | \$30,907 |
| Similar District Group | Instructional Expenditures | \$4,221,968,844 | \$1,364,522,514 |
| | Pupils | 401,406 | 50,920 |
| | Expenditures Per Pupil | \$10,518 | \$26,797 |
| All Public Schools in NY State | Instructional Expenditures | \$25,418,059,645 | \$8,990,169,173 |
| | Pupils | 2,772,347 | 402,175 |
| | Expenditures Per Pupil | \$9,168 | \$22,354 |
| Similar District Group Description: Low Need/Resource Capacity | | | |

Instructional Expenditures for General Education are K-12 expenditures for classroom instruction (excluding Special Education) plus a proration of building level administrative and instructional support expenditures. These expenditures include amounts for instruction of pupils with disabilities in a general education setting.

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 both those classified as having disabilities and those not so classified. For districts in which a county jail is located, this number includes incarcerated youth to whom the district must provide an education program.

Instructional Expenditures for Special Education are K-12 expenditures for students with disabilities (including summer special education expenditures) plus a proration of building-level administrative and instructional support expenditures.

The pupil count for Special Education is a count of K-12 students with disabilities as of December 1, 2005 plus students for whom the district receives tuition from another district.

Expenditures Per Pupil is the simple arithmetic ratio of Instructional Expenditures to Pupils. The total cost of instruction for pupils 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.

District expenditures such as transportation, debt service, and district-wide administration are not included in these values. The numbers used to compute the statistics on this page were collected on the State Aid Form A, the State Aid Form F, and the School District Annual Financial Report (ST-3).

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.

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. These regulations require that the percentage of students with disabilities receiving services outside of general classroom settings and the classification rate of students with disabilities for the district be reported and compared with percentages for similar districts and all public schools. The required percentages for this district are reported below.

| Student Counts as of December 1, 2006 | This District | | Total of All Public School Districts |
|---|-------------------------------------|--|--|
| Student Placement -- Time Outside a Regular Classroom | Count of Students with Disabilities | Percentage of Students with Disabilities | Percentage of Students with Disabilities |
| 20% or less | 239 | 69.5% | 53.5% |
| 21% to 60% | 42 | 12.2% | 13.0% |
| More than 60% | 33 | 9.6% | 24.7% |
| Separate Settings | 29 | 8.4% | 6.3% |
| Other Settings | 1 | 0.3% | 2.5% |

The source data for the statistics in this table were reported on the Required Report of the Number of Students with Disabilities Provided Special Education in Regular School-based Programs, in Separate Settings, and in Other Settings (PD-1/4). The counts are numbers of students reported in the several placements for school-age programs (ages 6-21) on December 1, 2006. The PD-1/4 reports the proportions of time students are outside 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

| 2006-07 | This District * | Total of All Public School Districts * |
|-------------------------------------|-----------------|--|
| Resident Classification Rate | 6.69% | 12.4% |

This rate is the ratio of the count of school-age (4-21) residents in the district who are classified as having disabilities, divided by a computed measure of the total district-resident school-age population (including public school students, nonpublic school students, and students receiving home instruction). Source data are drawn from the School District Report of the Number of Students with Disabilities (PD-1/4) and the Basic Education Data System (BEDS).

APPENDIX - M

**Scarsdale Union Free School District
2009-10 Property Tax Report Card**

| | Budgeted 2008-2009 | Budgeted 2009-2010 |
|---------------------------------|--------------------|--------------------|
| Total Spending | \$ 128,482,892 | \$ 130,984,259 |
| Total Estimated School Tax Levy | \$ 115,529,036 | \$ 118,421,669 |
| Public School Enrollment | 4,715 | 4,739 |

| | |
|----------------------|-------|
| Consumer Price Index | 3.80% |
|----------------------|-------|

| | Actual - June 30, 2008 | Projected - June 30, 2009 |
|--|------------------------|---------------------------|
| Reserved Fund Balance | \$ 6,655,939 | \$ 6,254,131 |
| Appropriated Fund Balance | \$ 3,934,546 | \$ 4,100,000 |
| Unreserved, Unappropriated Fund Balance | \$ 3,689,700 | \$ 4,684,534 |
| Unreserved, Unappropriated Fund Balance as a Percent of the Total Budget | 2.87% | 3.58% |

| | |
|---------------------------|--|
| 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.

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APPENDIX – 0

Exemption Impact Report

Assessment Year: 2008

County: WESTCHESTER
SWIS Code: 555000

School Value Report (555001)

Municipality: SCARSDALE
Total Assessed Val: 157,267,365
Uniform Percentage: 1.64

Equalized Total Assessed Value = 9,589,473,475

| Exempt Code | Description | Statutory Authority | # of Exempts | Total Equalized Value of EX | % of Value Exempted |
|--|-------------|----------------------|--------------|-----------------------------|---------------------|
| 12100 | N.Y.S. | RPTL 404(1) | 3 | 1,804,878 | 0.02 |
| 13100 | CNTY OWNED | RPTL 406(1) | 4 | 147,838,414 | 1.54 |
| 13350 | MUNI GOVT | RPTL 406(1) | 2 | 59,451 | 0.00 |
| 13510 | TOWN CEMET | RPTL 446 | 1 | 317,073 | 0.00 |
| 13650 | VIL W/CORP | RPTL 406(1) | 127 | 125,590,121 | 1.31 |
| 13800 | SCHOOL DIS | RPTL 408 | 9 | 280,478,658 | 2.92 |
| 14110 | U S A | State L 54 | 1 | 9,176,829 | 0.10 |
| 14200 | RPTL418 | RPTL 418 | 9 | 22,541,158 | 0.24 |
| 17650 | HEALTH FAC | McK U Con L 4413 | 1 | 60 | 0.00 |
| 21600 | RLG-CO.PRP | RPTL 462 | 10 | 13,855,182 | 0.14 |
| 25110 | N/P RELIG | RPTL 420-a | 28 | 159,905,487 | 1.67 |
| 25120 | N/P EDUC | RPTL 420-a | 1 | 19,652,439 | 0.20 |
| 25130 | N/P CHARTY | RPTL 420-a | 1 | 5,609,756 | 0.06 |
| 25230 | N/P IMPROV | RPTL 420-a | 2 | 2,737,804 | 0.03 |
| 25300 | NP ORGNS | RPTL 420-b | 2 | 13,492,378 | 0.14 |
| 26250 | HIST SOC | RPTL 444 & NPCL 1408 | 1 | 2,054,878 | 0.02 |
| 41800 | AGED-CTS | RPTL 467 | 21 | 9,144,207 | 0.10 |
| 41834 | SR STAR | RPTL 425 | 181 | 33,651,219 | 0.35 |
| 41854 | RES STAR | RPTL 425 | 4,366 | 391,873,170 | 4.09 |
| Total Exemptions (No System EX's) | | | 4,770 | 1,239,783,162 | 12.93 |
| Total Exemptions (with System EX's) | | | 4,770 | 1,239,783,162 | 12.93 |

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 Mamoroneck - 6532

Assessor's Report - 2008 - Prior Year File
 S495 Exemption Impact Report
 School Summary

RPS221A/04/L001
 Date/Time - 2/17/2009 10:43:42
 Total Assessed Value 7,349,325
 Uniform Percentage 1.62

Equalized Total Assessed Value 453,662,037

School District - 655001 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 | 3,086 | 0.00 |
| 41800 | PERSONS AGE 65 OR OVER | RPTL 467 | 1 | 646,148 | 0.14 |
| 41834 | ENHANCED STAR | RPTL 425 | 7 | 1,348,148 | 0.30 |
| 41854 | BASIC STAR 1999-2000 | RPTL 425 | 203 | 19,297,531 | 4.25 |
| Total Exemptions Exclusive of System Exemptions: | | | 212 | 21,296,914 | 4.69 |
| Total System Exemptions: | | | 0 | 0 | 0.00 |
| Totals: | | | 212 | 21,296,914 | 4.69 |

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

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

P. 2/2

NO. 651

BUILDING DEPT

1:47PM

FEB. 23, 2009

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