

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

**Proposed
Budget
2012-13**

For the Fiscal Year
Commencing July 1, 2012

April 16, 2012

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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 the preliminary proposed budget for the 2012-13 school year for your consideration and comment. We believe this budget sustains our schools' excellence while also reflecting prudent financial management. As you know, we are in a challenging and complex budget climate. The Board and Administration have listened closely to residents and share the community's desire to uphold the District's long tradition of educational quality and fiscal responsibility, considering the overall impact of budget changes on tax rates.

This District has never set arbitrary limits or targets for its budgets, and this year was no different. The Board has fully supported the Administration's proposed 2012-13 educational plan, recognizing the community's desire for enhanced programming, and investing in our children's future. We remain committed to a rich curriculum, favorable class size practices, professional development to support quality teaching, and meaningful innovation to benefit our students.

Total predicted enrollment for 2012-13 is 4,706 students, down 46 from this year's actual enrollment. Overall 60 fewer students are projected to attend our elementary schools. This is the fifth year in a row of decreased elementary school enrollment. Currently we are planning for 108 elementary school sections, five fewer than the current year. At the Middle School, the projection is for 1162 students, up six students from this year. The High School forecast shows 1449 students, up eight students from this year. Except for the addition of two positions at the High School, the budget proposes flat staffing for 2012-13. Recently, after discussion with the administration and after further review of the High School course signups and scheduling, the Board agreed that the two additional High School positions were necessary. In addition, there is one undesignated position that can be used for unanticipated enrollment growth at either the elementary or secondary level.

Scarsdale invests wisely in instruction. This portion of the budget supports funding for the people and curriculum initiatives that make a Scarsdale education so inspiring. Scarsdale's experienced school administrators actively engage in planning, guiding and implementing the Scarsdale Education for Tomorrow. Our educational leaders and specialists provide necessary direction and supervision. The District continues to pursue critical and creative thinking, complex problem-solving, inquiry research, and other curriculum enhancements.

Among the many exciting aspects of our proposed budget is the \$1.15 million for program improvement, professional development and other initiatives that will help the District to advance the Scarsdale Education for Tomorrow. After recent years of scaling back modestly in this area because of the tough economy, the Board encouraged the Administration to provide a proposal this year that makes program development a priority. We want the right educational plan for Scarsdale: one that recognizes the community's desire for an enhanced experience, one that invests in our children.

One of the District's strategic goals is to use data to improve instruction. This budget supports internal work to evaluate teaching and progress on strategic objectives. It also contains funds for an external initiative. We simultaneously want to know and show, -- based on assessments that we believe are meaningful -- how the Scarsdale Education for Tomorrow is offering a deep and rich curriculum and how it continues to evolve to improve student learning.

In Scarsdale we are fortunate to have inspirational thinkers and leaders who want to -- and can -- reimagine teaching and learning. They are eager to develop new models of instruction, explore the role of technology in transforming instruction, and envision widespread change, without limiting instruction to an individual teacher or classroom. The Administration has recommended, and the Board supports, the initiation of a Center for Innovation that with staff and community support, help redefine public education for years to come.

We are here to foster quality education. We are pleased to present a budget that is strong in education, and is consistent with the District's long tradition of excellence. This budget not only supports the critical and creative thinking skills necessary for today, but also enables us to plan for our student's education for tomorrow.

How did we end up where we are?

Last spring, preliminary projections indicated the budget might be as much as \$8 million above the tax cap. Since then, more teachers retired, and flatter enrollments meant we needed fewer new teachers than planned. Additionally we were able to consolidate three civil service positions. The total savings was approximately \$1.8 million. Warm weather and favorable natural gas costs resulted in fuel and electrical savings of \$764,000, while favorable healthcare experience put us another \$845,000 under budget.

The combination of roughly \$3.7 million in unexpected income from surpluses and somewhat more in budget savings has enabled us to arrive at an educational and financial investment plan that is 2.4 percent above the current year and that increases the tax levy by 2.9 percent. The New York State tax cap limits tax levy growth to 2 percent or the rate of inflation, whichever is lower. However, certain expenditures are not part of the cap. While the law has been portrayed as imposing an absolute 2% cap on tax increases, it actually allows some exemptions for a portion of growth in pension costs and for certain capital expenses. These allowances can bring the actual tax levy cap above 2%. The increase in the levy serves as a threshold or trigger for determining what percentage of voters will be required to approve the budget.

A combination of good management and good fortune in these major areas, along with some smaller savings in others, has left us with a total of \$3,757,000 in surplus for [the 2011-2012 year]. This money can be used as income to reduce taxes in the upcoming 2012-13 budget. In addition, we will take advantage of these same savings on the expenditure side. Because our elementary school and overall enrollment is declining somewhat, furthermore, we won't need to fill the teaching positions we didn't need this year.

After much discussion, the Board also created additional economies by reducing potential surpluses in Health Insurance and Electricity budget lines. After careful review, we also decided that it would be in the District's best long-term interests to cut back on our planned year-over-year fund balance by \$500,000. The Board believes it is important to decrease this reliance on budgeted surpluses as a means of funding the educational program. The Board is comfortable that we are still leaving a responsible level of fund balance, and that the District is conservatively reserved at secure levels in designated and undesignated categories.

With these savings we were able to maintain all proposed program funding and enhance the Scarsdale education plan. The Center for Innovation, which will help the District continue to explore the role of technology and other fresh approaches, will require a commitment of \$100,000. The Board also decided to add \$350,000 to the Plant Improvement budget over the initial proposal to improve the safety, security and learning environment of our facilities. The Board has expressed great concern regarding the decrease in funding for this budget line over the last few years, a result of economic realities and the rising cost of state mandates.

Overall the Board believes the Proposed Preliminary Budget is a win-win for all.

Tax Rates

Our program and infrastructure priorities, discussed in detail in this document, translate into an investment of \$141,790,579 for 2012-13, a budget increase of 2.42% over this year. The property tax rate, which remains the major source of revenue for the District, is estimated to increase 3.39% for Scarsdale residents and 2.22% for Mamaroneck Strip residents. (This discrepancy is due to a funding formula established by New York State based on the relative property values in each area.) It is likely that these rates will continue to change until the tax roll is finalized on June 1, 2012.

We have done our best to get the budget right, and have been sensitive to the economic realities. We feel we have done our job well, irrespective of whether the tax levy came in under, at or over the tax cap.

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 15th, from 7:00 a.m. to 9:00 p.m. at the Scarsdale Middle School. At that time, you will have the opportunity to vote to fill two School Board positions. If you need an absentee ballot, please call the District Clerk at 721-2410. Your participation in this process is vitally important.

SCARSDALE BOARD OF EDUCATION

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An Excellent Education, Continually Improving. The 2012-13 Budget At A Glance

Total proposed budget: \$141,790,579

Investing in an educational tradition of excellence and innovation:

Teachers and administrative leaders: \$58 million in salary

The Scarsdale Education for Tomorrow – innovation and program development: \$650,000

Professional development: \$340,000

Classroom supplies, texts, equipment: \$1.3 million

Technology: \$2.7 million (includes systems support)

- Preserving traditional program strength
 - Favorable class size
 - A strong basic skills foundation
 - A broad array of quality offerings: academic, arts, athletic and extra-curricular
- Advancing The Scarsdale Education for Tomorrow: Leading edge preparation for college and the world
 - International benchmarking and measuring learning, The Center for Innovation and school redesign.
 - Inquiry, critical thinking and innovation: Singapore Math, Technology, Advanced Topics, e.g.
- Promoting Excellence in Teaching
 - Highly competitive compensation
 - Continuous professional development for vibrant teaching throughout long careers

Providing safe, well-maintained, efficient infrastructure/support (facilities, transportation, e.g.): \$15 million

Funding State-mandated pension growth and market-driven growth in health costs: \$24 million

Meeting other State mandates: Over \$800,000 currently required for State testing and data-gathering, e.g.

Continuing to realize economies and increase productivity, e.g.:

- Reduces faculty and support staff by 4.7 positions
- Continues to offset health cost increases with savings created by self-insurance – over \$7 million since 2007
- Reduces energy consumption saving an estimated \$500,000 annually

Maintaining strategic fund balance levels at 4% legally allowable to guard against unforeseen events and future tax growth

Continuing the five-year record of budget control. Projected budget growth: 2.7 percent. 20-year average: 6 percent.

Producing results: 99 percent going to college, 95 percent to four year college; 62 percent to “most selective” colleges and universities

An Excellent Education, Continually Improving. The 2012-13 Budget Discussion

The 2012-13 financial plan supports an education that is preparing our graduates to meet the new challenges of the 21st century. The context is a difficult economic climate that is generating pressure to cut programs and services. Also, for the first time, Scarsdale and other districts and municipalities face the added challenges posed by Albany's recent tax cap legislation.

In the four years since the economic downturn, residents have consistently evoked the District's long tradition of excellence as they've expressed their desire to maintain quality teaching and staff development; favorable class size, a broad array of offerings, and technology; and buildings and grounds that are well-maintained and safe. To safeguard the public's investment in its schools – to be sure that students are as well prepared today as they were yesterday – the District has also launched a series of initiatives known collectively as The Scarsdale Education for Tomorrow (SET).

SET is providing Scarsdale graduates the knowledge, skills and dispositions that will enable them to succeed and to contribute in the rapidly changing global community. Some SET activities require more significant investment – \$330,000 to develop 21st Century assessments of students' critical and creative thinking, for example. But some require modest or very little added funding. At a total cost of \$24,000, for example, the Visiting Professor program currently brings noted university scholars to Scarsdale High School so that our teachers can learn about trends in curriculum and instruction at the college level and decide how best to prepare students for what they'll experience in college. A proposed investment of \$100,000 will provide seed money for the new Center for Innovation, a collaborative concerned with school redesign for the 21st Century that ultimately will involve both professional staff and community members. More information on SET is available on the website.

The District has responded to the community's expressed desire to preserve educational quality and it's also engaged in an ambitious effort to add value to students' education. At the same time, it's exercised fiscal discipline. The year 2012-13 will be the fifth consecutive in which budget increases have been below 3%; the average for the period is 2.5 percent. Although the District doesn't use the Consumer Price Index as a benchmark (since the school "market basket" is different from the homeowner's), it's at least of passing interest that the Northeast Urban CPI rose by 2.3 percent for the comparable period. Scarsdale ranks eleventh among Westchester and Putnam's 46 school districts in investment per pupil. "True tax rate," the relationship between the homeowner's tax burden and the value of the property, is among the lowest in the area, making a Scarsdale home a "good investment."

Certain external forces continue to play significant roles. Elementary enrollment is projected to decline slightly in 2012-13, and the need for teaching staff will therefore decline by approximately 5 positions. The District's self-insured health plan has saved about \$7 million over the last 5 years compared to the state's Empire Plan. But health care costs continue to grow, and mandated pension contributions will also increase to offset the state fund's depressed market performance over the last several years. In addition, property assessment challenges will continue to shift the tax burden from some residents to others and will impact many tax bills negatively.

Over the last half decade, many nearby Districts have made major program cuts, raised class size and eliminated positions. Many will cut even more to comply with the legislatively imposed tax cap. In Scarsdale, we've created over \$7 million in economies but so far have avoided doing significant or permanent damage to the quality of education. This achievement is an expression of community values; Scarsdale residents have repeatedly endorsed their education program by wide margins at the voting booth. The instant budget proposal is consistent with that tradition of educational excellence and sound financial management.

Finally, as this is the first year of the state-required tax cap, some observations about my approach to that challenge. Available evidence indicates that the residents of Scarsdale value quality education and that they believe arbitrary budget or tax caps are inconsistent with rational decisions about the educational merits of budget proposals. The District has never set such limits. To the contrary, during my first year as superintendent, the Board president told me that I should be mindful of the general economic context but recommend what I thought was the right educational program for Scarsdale, along with the resources to support it. In the ensuing budget process, the Board would hear from the public, and the trustees then would exercise their informed best judgment about what to propose to the community. In the end, residents would have the final say when they voted. I continue to believe that approach is the wisest and the best for Scarsdale in the long term, regardless of whether the result is a tax levy over, at or under the amount defined by a formula established in Albany.

Michael V. McGill

Superintendent of Schools

A Retrospective View

The story divides into two parts. From 2000-01 to 2007-08, annual budgets grew an average of 9 percent, above the 6 percent average for the previous 20 years. Total dollar growth for this period was \$48 million. Of that amount, approximately 9 percent was attributable to debt service, 9 percent to staff additions for enrollment or program enhancement, 11 percent to health cost growth, and 35 percent to teacher salary growth.

There were five main drivers:

Enrollment growth and program improvement resulted in added debt service and staff additions, each of which accounted for 9 percent of total budget growth.

- Enrollment Growth, which led to expansion of buildings, faculty and staff .
 - Square footage increased by a quarter, to 875,000 square feet
 - Staffing increased consistent with class size guidelines; house added at Middle School
 - Custodial, grounds and secretarial staff increased to support enlarged facilities, faculty
- Program Improvement – Positions were added to enhance program offerings, some mandated, some not. For example:
 - Academic Intervention Services – State mandate, special education
 - Arts – HS Drama, Elementary Dance (also state regulation) and Music
 - Class size – Decreased elementary class size maximums from 26, 24 to 24,22)
 - Elementary schedule – Decreased “pullouts,” increased class teaching time
 - Math – Eased eighth grade advanced students’ access to advanced coursework
 - Science -- Equalized HS lab opportunities, equalized student access to teachers
 - Technology – Computer teachers and technical support staff (state mandate)
 - Teachers-in-Charge – Staff development; student, parent, administrative support,
 - World Language – Elementary school Spanish

Health cost growth accounted for 11 percent of total budget growth. The self-insurance plan was more economical than alternatives, but cost increases were over 12 percent annually on average.

Salary growth accounted for 35 percent of total budget growth – The median salary settlement in the region was approximately 3.5 percent. Scarsdale salary increases were at the median.

Pension growth – Added staff and state mandated payments accounted for 14% of total budget growth.

The remainder of budget growth resulted from increases in Special Education outplacements (also enrollment-related), salary-based benefits such as social security, higher energy costs and tax certioraris.

In the years since 2008-09 and during the prolonged economic downturn, average budget growth has been 2.6 percent, well below the historical average of 6 percent. Total budget growth for the period was \$13.6 million. Of that amount, approximately 81 percent was attributable to salary growth, 19 percent to pensions and 10 percent to health insurance costs. Increases in these accounts were offset by the teachers' salary contribution, staff reductions, energy savings, and by economies in educational equipment and supplies, capital repairs and replacement, and many smaller areas.

In this period, enrollment stabilized and debt service leveled off. Salary growth slowed. The District had settled its contract with the faculty association prior to the downturn, while many other districts negotiated subsequently. Nonetheless, local salary increases, which averaged 2.8 percent during this period, were still remarkably close to the regional median of 2.6 percent.

The rate of health care cost growth also moderated significantly. The 3 to 4 percent rate of growth was well below the market; higher co-pays and stabilized utilization (despite a larger census) account for this counter-intuitive outcome and reflect the success of the cost-share model. Pension costs rose over 38 percent during the period, which includes the financial collapse of 2008. Added staffing for program enhancement was modest and additions were more than offset by reductions in force.

Total Budget and Tax Levy

2011-12 Adopted Budget and 2012-13 Proposed Budget

| | 2011-12 | 2012-13 | \$ Difference | % Difference |
|--|----------------|----------------|---------------|--------------|
| Total Budget (See Page 18) | \$ 138,443,938 | \$ 141,790,579 | \$ 3,346,641 | 2.42% |
| Actual Tax Levy (See Page 11) | \$ 123,477,125 | \$ 127,045,773 | \$ 3,568,648 | 2.89% |
| Tax Levy Per Tax Cap Calculation (See Page 14) | \$ 123,477,125 | \$ 127,169,618 | \$ 3,692,493 | 2.99% |
| Tax Cap in Excess of Levy (See Page 14) ** | \$ - | \$ (123,845) | \$ (123,845) | (0.10%) |

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

** 2012-13 is the first year of compliance with the Property Tax Cap legislation: therefore prior year calculations are not available.

| What Accounts for the Proposed Budget Growth? | | | |
|--|-------------------------|----------------|------------|
| | 2011/12 Budget | \$ 138,443,938 | |
| | 2012/13 Proposed Budget | \$ 141,790,579 | 2.42% |
| | + | 3,346,641 | |
| | | | |
| | | Budget | Proportion |
| | | Percentage | Of Total |
| Major Components of Budget Growth | 2011-12 \$ Growth | Growth | Growth |
| Negotiated Teaching Salaries, net (budget to budget growth) | 1,216,543 | 0.88% | 36.5% |
| Increase in plant improvement funds | 905,000 | 0.65% | 27.0% |
| Employee Benefits: mandated TRS and ERS retirement budget | 571,506 | 0.41% | 17.1% |
| Employee Benefits: health insurance | 562,361 | 0.41% | 16.8% |
| All other Salary increases - Districtwide | 244,306 | 0.18% | 7.3% |
| Increase in transportation vehicle budget | 205,500 | 0.15% | 6.1% |
| Elimination of Federal Education Jobs Funding program | 143,916 | 0.10% | 4.3% |
| Employee Benefits: all other (except TRS, ERS, and Health Insurance) | 191,376 | 0.14% | 5.7% |
| Center for Innovation startup funding | 100,000 | 0.07% | 3.0% |
| Increase in Special Education out-of-district placements / other (net of Jobs Funding program) | 58,736 | 0.04% | 1.8% |
| Increase in transportation fuel budget | 32,000 | 0.02% | 1.0% |
| 3.0 FTE net staff reduction due to enrollment / class consolidation, net of 1.0 FTE unassigned | (300,000) | (0.22%) | (9.0%) |
| Reduction in electrical budget | (250,000) | (0.18%) | (7.5%) |
| Increased estimated teaching retirement savings from \$150K to \$350K | (200,000) | (0.14%) | (6.0%) |
| Decrease in debt service budget, primarily due to refinancing savings | (71,780) | (0.05%) | (2.1%) |
| 0.70 FTE Civil Service staff reductions | (62,500) | (0.05%) | (1.9%) |
| Other - net of all other increases / (decreases) | (323) | (0.00%) | (0.1%) |
| Total Budget Growth | 3,346,641 | 2.42% | 100.00% |
| | | | |
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Comparisons with Other Westchester / Putnam School Districts

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

| | | |
|---|---|--|
| Per Pupil Expenditures Among Westchester / Putnam Districts, 2010-11 Actual Expenditures | <u>Rank Order</u> 1 Highest 11 Scarsdale median 46 Lowest | <u>Total Expend. Per Pupil</u> \$41,416 \$26,688 \$24,218 \$17,896 |
| True Tax Rates Among Westchester / Putnam Districts Using State Equalization Rates, 2011-12 Actual | <u>Rank Order</u> 1 Highest median 36 Scarsdale 46 Lowest | <u>True Tax Rate</u> \$30.23 \$17.88 \$15.50 \$8.98 |
| Central Administrative & Board of Education Costs Per Pupil Among Westchester / Putnam Districts, 2010-11 Actual Expenditures | <u>Rank Order</u> 1 Highest median 34 Scarsdale 46 Lowest | <u>Admin. Costs Per Pupil</u> \$1,857 \$629 \$480 \$299 |
| Debt Service Per Pupil Among Westchester / Putnam Districts, 2010-11 Actual Expenditures | <u>Rank Order</u> 1 Highest 21 Scarsdale median 46 Lowest | <u>Debt Service Per Pupil</u> \$15,994 \$2,037 \$1,782 \$0 |
| Adjusted Gross Income per Pupil Westchester / Putnam Districts, 2009 NYS Adjusted Gross Income | <u>Rank Order</u> 1 Highest (Scarsdale) median 46 Lowest | <u>AGI Per Pupil</u> \$705,138 \$268,364 \$127,673 |

Enrollment Summary

The enrollment projection for the 2012-13 school year forecasts a decline in total pupil population from the current year's 4,706 to 4,660, a reduction of 46 pupils, for a 1.1% decline.

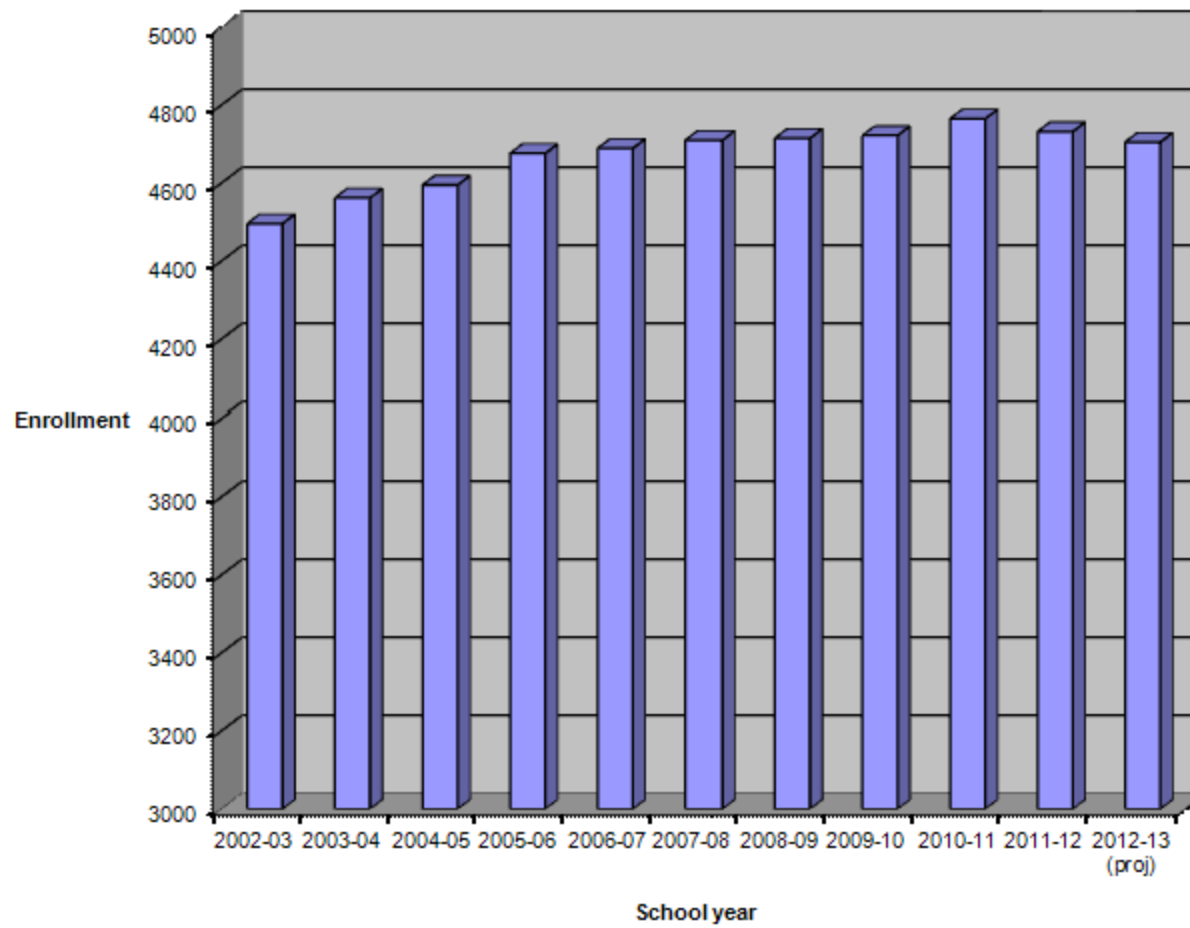
The projected K-5 enrollment forecasts a continued reduction at the elementary level from the current 2,109 pupils to 2,049, which is 60 fewer pupils, for a 2.9% decline.

The projected enrollment for grades 6 through 8 at the Middle School remains stable for the 2012-13 school year, with an anticipated enrollment of 1,162 pupils as compared to the current year's 1,156 pupils.

The projected enrollment for the Senior High School remains stable with a forecast of 1,449 pupils as compared to the current year's 1,441 pupils. The incoming 2012-13 9th grade class of 369 pupils is projected to have 24 fewer pupils than in the current year.

See Appendix A for detailed pupil enrollment data.

DISTRICT ENROLLMENT - 10 YR GROWTH



Please proceed to the next page

Staffing Summary

The 2012/13 proposed budget for staffing reflects a total staff reduction from the 2011-12 budget of 8.75 FTE positions. There is a 2.7 reduction from the civil service staff and a 6.05 FTE reduction from the professional staff. The majority of the reductions for the professional staff are due to declining enrollment at the elementary level. A five-year review of professional staff levels from 2008-09 to the current proposed budget indicates a reduction of 15.4 professional positions, and a review of civil service staff levels from 2008-09 actuals to the proposed 2012-13 budget indicates a reduction of 8.35 positions. The total combined staff reductions for this five-year period is 23.75 FTE positions.

Elementary Schools

Projected elementary enrollment and class-size practice, along with program needs, are the bases for determining staffing at the elementary schools. The proposed 102 elementary classroom sections maintain the District's class size maximums of 22 pupils for grades K through 3 and 24 for pupils in grades 4 and 5. This class-size practice results in an average class size of approximately 20 pupils. The District will continue to support special education programs, resulting in six classes for children with special language, learning, and other needs. The total proposed number of elementary sections including the special classes is 108. As in the past, the budget also includes one additional position for unanticipated enrollment growth districtwide.

Middle School

The proposed staffing of 109.2 FTE for the Middle School remains constant, which reflects both a stable pupil population and the requirements of the house system's organizational design.

High School

The proposed staffing at the Senior High School will increase by two positions: one in math and one in social studies. These positions will enable the High School to maintain historical class size norms and to accommodate enrollment growth anticipated the following year.

Districtwide

Districtwide positions include central office administrators and teachers who are assigned across the schools and across the grades. These positions are projected to remain at their current level of 15.2, which reflects a reduction of 1 FTE Helping Teacher from the 2011-12 budget. This is the result of a resignation at the beginning of the school year.

Civil Service

The civil service staff is comprised of nurses, occupational therapists, physical therapists, secretaries, custodians, maintenance workers and groundsman, and middle managers and district services personnel. The proposed 139.45 FTE is a reduction from the 2011-12 budget of 2.7 FTE. Some of these reductions occurred during this school year as a result of attrition through mid-year retirements. Another reduction is the result of a part-time occupational therapist's retirement. Occupational therapist services for the coming year will be provided on a contract basis.

Paraprofessional

The part-time paraprofessional staff includes teacher aides, school aides, principal aides, special education aides and ESL aides. Most of the aide assignments are based on formulas that are driven by enrollment and other variables. There is a projected decrease of 50 teacher aide hours at the elementary schools because of the decrease in elementary enrollment and the reduction of 1:1 aides, assigned by the Committee on Special Education. There is a net reduction of 96 hours across all categories in the aide budget.

Bus Drivers

The District employs 64 part-time bus drivers to meet the needs of the transportation program.

TOTAL DISTRICTWIDE STAFFING

| | Budget <u>2011-12</u> | Actual <u>2011-12</u> | Actual Projected Increase (Decrease) | Projected <u>2012-13</u> |
|------------------------------|--------------------------|--------------------------|---|-----------------------------|
| Senior High School | 145.70 | 145.70 | 2.00 | 147.70 |
| Middle School | 108.95 | 109.20 | 0.00 | 109.20 |
| Elementary Schools | 187.50 | 184.20 | -4.00 | 180.20 |
| Districtwide | 16.20 | 15.20 | 0.00 | 15.20 |
| Total Professional | 458.35 | 454.30 | -2.00 | 452.30 |
| Civil Service Personnel | 142.15 | 140.15 | -0.70 | 139.45 |
| Total District-wide Staffing | 600.50 | 594.45 | -2.70 | 591.75 |

The final budget reflects a decrease of 2.0 FTE professional positions and a reduction of .7 FTE civil service positions, which have been identified in Appendix B

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

Staffing Ratios Compared to County and State

Based on 2010-11 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 | 10.8 | 10.6 | 10.2 |
| Classroom Teachers | 12.9 | 12.7 | 12.2 |
| Administrative Staff* | 170 | 160.6 | 177.3 |
| *Includes Central Office administration, principals' offices, department leadership and other split teaching / support / supervisory positions. | | | |

Please proceed to the next page

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 2012-13 State Aid revenue is estimated at \$5,800,394, an increase of \$381,454 or 7.04%

PRIOR YEAR SURPLUS

This budget returns surplus in the amount of \$6,313,598 to offset next year's tax levy. This will leave the District with an undesignated reserve balance of approximately \$5.37M or 3.8% of next year's budget. 4.0% is the maximum allowable per NYS law. Please see pages 57-58 for the fund balance projection.

COUNTY SALES TAX

The county sales tax is apportioned between the county, towns and villages and school districts, according to statute. Of the three levels of government, school districts receive the smallest percentage. In 2011-12, the District expects to receive \$925,096 in sales tax revenue, which exceeds budget by \$23,846. For 2012-13 a budget-to-budget increase of \$42,348 or 4.7% is expected.

TRANSFER FROM RESERVES

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

OTHER RECEIPTS

Other Receipts include interest from investment of District funds, charges to other districts for mandated services for students at Immaculate Heart of Mary and the French-American School, fees for use of school buildings by community groups, taxes collected by other municipalities when property lines cross District boundaries, and income from miscellaneous sources. The District also receives tuition for out-of-District students who attend special education classes in Scarsdale. Interest income for 2011-12 is expected to earn 0.38%, annualized; the budget projects the same earnings rate for 2012-13.

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 each municipality.

The 2012-13 tax levy, for the first time, is subject to the New York State "tax cap" legislation. The tax levy may increase by 2%, plus or minus adjustments as shown on page 14. The "maximum allowable tax levy limit" will vary from district to district. For Scarsdale in 2012-13, the maximum allowable levy limit is 2.99%. This budget proposes tax levy growth of 2.89%, which is within the tax levy limit. A more detailed discussion of the tax levy is shown on pages 13-14.

In addition, under current law a portion of the tax levy comes from the School Tax Relief Program (STAR). Please see **Appendix C** for the STAR tax calculations for the "average home" and to determine if your home qualifies for the STAR program.

| 2012-2013 REVENUE BUDGET | | | | | | | |
|--|--------------------|--------------------|--------------------|--------------------|------------------|----------------|----------------|
| | | | | | \$ | % | % |
| | ACTUAL | ADOPTED | ESTIMATED | PROPOSED | INCREASE | INCREASE | INCREASE |
| | 2010-11 | BUDGET | ACTUAL | BUDGET | (DECREASE) | (DECREASE) | (DECREASE) |
| | 2010-11 | 2011-12 | 2011-12 | 2012-13 | Bud to Bud | Bud to Bud | Bud to Act |
| STATE AID | | | | | | | |
| Foundation Aid | 3,267,227 | 3,241,163 | 3,241,163 | 3,260,609 | 19,446 | 0.60% | 0.60% |
| Building Aid | 2,234,048 | 2,040,303 | 2,039,623 | 2,308,117 | 267,814 | 13.13% | 13.16% |
| Transportation Aid | 268,096 | 278,359 | 277,128 | 277,128 | (1,231) | (0.44%) | 0.00% |
| Pupils With Disabilities Aid (Most rolled into Foundation Aid) | 247,130 | 244,198 | 247,130 | 234,232 | (9,966) | (4.08%) | (5.22%) |
| BOCES Aid | 142,639 | 142,639 | 142,639 | 142,639 | - | 0.00% | 0.00% |
| Textbook and Library Aid | 336,133 | 321,862 | 337,229 | 329,209 | 7,347 | 2.28% | (2.38%) |
| Computer Software Aid | 74,631 | 70,904 | 75,020 | 75,020 | 4,116 | 5.81% | 0.00% |
| CPR Aid | 66,719 | 0 | 66,719 | 66,719 | 66,719 | #DIV/0! | 0.00% |
| Formula Aid Cut & STAR Cut | (38,061) | 0 | 0 | 0 | - | #DIV/0! | #DIV/0! |
| Grant-in-Aid | 98,900 | 0 | 0 | 0 | - | #DIV/0! | #DIV/0! |
| Deficit Reduction Proposal (NYS) & Other Federal Funds | (566,905) | (920,488) | (920,488) | (893,279) | 27,209 | (2.96%) | (2.96%) |
| TOTAL STATE AID | 6,130,557 | 5,418,940 | 5,506,163 | 5,800,394 | 381,454 | 7.04% | 5.34% |
| NYS STAR AID GRANT | 6,394,472 | 3,232,817 | 4,631,332 | 4,723,959 | 1,491,142 | 46.13% | 2.00% |
| PRIOR YEAR SURPLUS | 6,367,380 | 6,667,380 | 6,867,380 | 6,313,598 | (353,782) | (5.31%) | (8.06%) |
| COUNTY SALES TAX | 872,732 | 901,250 | 925,096 | 943,598 | 42,348 | 4.70% | 2.00% |
| RESERVES / TRANSFERS | | | | | | | |
| Appropriation of Reserve for Repairs | 5,000 | 5,000 | 5,000 | 5,000 | - | 0.00% | 0.00% |
| TOTAL RESERVE / TRANSFERS | 5,000 | 5,000 | 5,000 | 5,000 | - | 0.00% | 0.00% |
| OTHER RECEIPTS | | | | | | | |
| Interest From Investments | 368,344 | 381,951 | 291,951 | 300,563 | (81,388) | (21.31%) | 2.95% |
| Interest From Reserves | 5,966 | 0 | 0 | 0 | - | #DIV/0! | #DIV/0! |
| Health Services - Parochial and Private Schools | 251,602 | 268,919 | 251,602 | 251,602 | (17,317) | (6.44%) | 0.00% |
| Building Use Fees | 160,251 | 164,969 | 160,251 | 160,251 | (4,718) | (2.86%) | 0.00% |
| Boundary Line Taxes | 242,973 | 273,404 | 250,726 | 260,755 | (12,649) | (4.63%) | 4.00% |
| Miscellaneous | 234,045 | 210,000 | 234,045 | 234,045 | 24,045 | 11.45% | 0.00% |
| Tuition - Special Education | 377,595 | 225,000 | 165,861 | 225,000 | - | 0.00% | 35.66% |
| TOTAL OTHER RECEIPTS | 1,640,776 | 1,524,243 | 1,354,436 | 1,432,216 | (92,027) | (6.04%) | 5.74% |
| PROPERTY TAX LEVY | 119,788,536 | 123,677,125 | 123,477,125 | 127,045,773 | 3,368,648 | 2.72% | 2.89% |
| Reduction due to STAR Program | (6,394,472) | (3,232,817) | (4,631,332) | (4,723,959) | (1,491,142) | 46.13% | 2.00% |
| NET PROPERTY TAX LEVY | 113,394,064 | 120,444,308 | 118,845,793 | 122,321,814 | 1,877,506 | 1.56% | 2.92% |
| GRAND TOTAL REVENUE (Prior to Capital Reserve) | 134,804,981 | 138,193,938 | 138,135,200 | 141,540,579 | 3,346,641 | 2.42% | 2.47% |
| Transfer from Capital Projects Fund to Debt Service Fund | 91,538 | 0 | 0 | 0 | - | #DIV/0! | #DIV/0! |
| Transfer from Reserve for Retirement Contribution | 250,000 | 250,000 | 250,000 | 250,000 | - | 0.00% | 0.00% |
| Transfer from Reserves | 341,538 | 250,000 | 250,000 | 250,000 | - | 0.00% | 0.00% |
| GRAND TOTAL REVENUE (Including Capital Reserve) | 135,146,519 | 138,443,938 | 138,385,200 | 141,790,579 | 3,346,641 | 2.42% | 2.46% |

| | | COMPARISON OF ACTUAL REVENUES FOR THE YEARS 2006-2007 THROUGH 2010-2011 | | | | | |
|--|-----------|--|---------------------------------|---------------------------------|---------------------------------|---------------------------------|--|
| | | 2006-2007 ACTUAL REVENUES | 2007-2008 ACTUAL REVENUES | 2008-2009 ACTUAL REVENUES | 2009-2010 ACTUAL REVENUES | 2010-2011 ACTUAL REVENUES | |
| REVENUE CATEGORY | | | | | | | |
| STATE AID | | | | | | | |
| Operating Aid / FLEX / Foundation Aid | \$ | 2,107,028 | \$ 3,248,475 | \$ 3,241,163 | \$ 3,241,166 | \$ 3,267,227 | |
| Building Aid | | 1,850,889 | 1,253,028 | 1,684,854 | 2,237,893 | 2,234,048 | |
| Transportation Aid | | 222,144 | 241,669 | 263,899 | 269,934 | 268,096 | |
| EXCEL Aid | | - | 1,499,000 | - | - | - | |
| Pupils with Disabilities Aid | | 1,100,580 | 240,217 | 204,046 | 231,742 | 247,130 | |
| BOCES Aid | | 142,639 | 142,639 | 142,639 | 142,639 | 142,639 | |
| Textbook & Library Aid | | 341,289 | 334,705 | 332,855 | 339,394 | 336,133 | |
| Computer Software Aid | | 74,271 | 73,298 | 74,032 | 74,766 | 74,631 | |
| Aid for Homeless | | - | - | - | - | - | |
| Growth Aid | | - | - | - | - | - | |
| Educationally Related Support Services Aid | | - | - | - | - | - | |
| Operating Standards Aid | | - | - | - | - | - | |
| CPR Aid | | - | - | 117,162 | 66,719 | 66,719 | |
| Grant-in-Aid | | 150,000 | 45,000 | 30,000 | - | 98,900 | |
| Computer Technology Aid | | - | - | - | - | - | |
| RESCUE Aid | | - | - | - | - | - | |
| Lottery Aid Accrual | | - | - | - | - | - | |
| Formula Aid Cut & STAR Cut | | - | - | - | - | (38,061) | |
| Deficit Reduction Proposal (NYS) | | 53,837 | - | - | - | (566,905) | |
| TOTAL STATE AID | | 6,042,677 | 7,078,031 | 6,090,650 | 6,604,253 | 6,130,557 | |
| PRIOR YEAR SURPLUS | | 1,532,500 | 4,148,389 | 3,934,546 | 4,200,000 | 6,367,380 | |
| COUNTY SALES TAX | | 876,142 | 933,514 | 887,822 | 823,387 | 872,732 | |
| TRANSFER FROM OTHER RESERVES | | 39,100 | 548,723 | 490,986 | 348,191 | 346,538 | |
| OTHER RECEIPTS | | | | | | | |
| Interest - Investments & Reserves | | 3,090,793 | 2,272,724 | 1,062,071 | 491,487 | 374,310 | |
| Health Services | | 192,975 | 208,640 | 268,919 | 258,830 | 251,602 | |
| Building Use Fees | | 76,888 | 144,121 | 157,246 | 164,969 | 160,251 | |
| Boundary Line Taxes | | 218,491 | 246,926 | 244,808 | 273,404 | 242,973 | |
| Miscellaneous | | 198,245 | 180,332 | 195,691 | 247,952 | 234,045 | |
| Tuition - Special Education | | - | 13,737 | 162,659 | 171,920 | 377,595 | |
| TOTAL OTHER RECEIPTS | | 3,777,392 | 3,066,480 | 2,091,394 | 1,608,562 | 1,640,776 | |
| PROPERTY TAX LEVY | | | | | | | |
| Property Tax Levy, net of STAR | | 98,531,282 | 102,066,806 | 109,157,254 | 112,575,942 | 113,394,064 | |
| STAR Tax Payment | | 6,843,365 | 6,748,659 | 6,371,782 | 5,745,725 | 6,394,472 | |
| TOTAL PROPERTY TAX LEVY | | 105,374,647 | 108,815,465 | 115,529,036 | 118,321,667 | 119,788,536 | |
| GRAND TOTAL | \$ | 117,642,458 | \$ 124,590,602 | \$ 129,024,434 | \$ 131,906,060 | \$ 135,146,519 | |

Please proceed to the next page

PROPERTY TAX LEVY CAP & FIVE YEAR BUDGET COMPARISON

Property Tax Levy Cap

Beginning in 2012-13, districts' ability to increase property tax levies will be constrained. The new property tax cap law, enacted in Chapter 97 of the Laws of 2011, restricts tax levy increases for local governments, most school districts and other smaller independent entities, such as library, fire or water districts, to no more than 2 percent, or the rate of inflation, whichever is lower (Prior to allowable adjustments). State law requires localities to calculate their tax levy limits and report their computation information to the Comptroller's office before they adopt annual budgets. All local governments (except New York City) and most school districts statewide must comply with the tax cap for the local fiscal year or school year beginning in 2012. Localities can override the cap with a 60 percent vote either by their local governing body or, in the case of a school district, by the voting public.

For school districts, Education Law §2023-a specifies a "cap" of the lesser of 2 percent or inflation (the tax levy limit), but not less than the prior year's levy. The increase in the levy serves as a threshold or trigger for determining what percentage of voters will be required to approve the budget. Exclusions from the cap include pension cost increases greater than 2 percent, certain large legal expenses (tort actions), and the local share of capital expenditures.

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

Scarsdale is NOT seeking a tax levy increase in excess of the "tax cap." Therefore the District is required to obtain a 50 percent plus one vote approval in the current year.

The additional \$123,845 excess between the tax levy limit and the projected tax levy is automatically carried over, by formula, into the 2013-14 tax levy base.

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

| School Year | Budget | % Growth | Tax Cap % |
|---|-------------|----------|-----------|
| 2007-2008 | 124,852,405 | | |
| | | 2.91% | |
| 2008-2009 | 128,482,892 | | |
| | | 1.95% | |
| 2009-2010 | 130,984,259 | | |
| | | 2.87% | |
| 2010-2011 | 134,743,938 | | |
| | | 2.75% | |
| 2011-2012 | 138,443,938 | | |
| | | 2.42% | 2.99% * |
| 2012-2013 | 141,790,579 | | |
| * 2012-13 is the first year of the Property Tax Cap, therefore data is not available for prior years. | | | |

| Calculation of Current Year (CY) Tax Cap | | | | Notes |
|--|---------|--|--------------|--|
| TIMES | 1) | Prior Year Tax Levy | 123,477,125 | Per 2011/12 Budget |
| | x | | | |
| | 2) | 1 + Tax Base Growth Factor (provided by Commissioner of Tax & Finance by February 15th.) | 1.0058 | |
| | | Sub-Total | 124,193,292 | |
| PLUS | 3) | PY PILOTS | - | |
| MINUS | 4) | PY Levy for Judgements over 5% of total tax levy | - | |
| | | PY Levy for excess increases to ERS | N/A | |
| | | PY Levy for excess increases to TRS | N/A | |
| | | | | \$75,000 Capital Related Plant Improvements, plus \$10,017,331 Debt Svc Budget, plus \$88,500 bus purchase budget, minus \$250,000 transfer from Debt Service Reserve, minus \$11,907 Trans aid on capital, and minus \$2,040,303 Building Aid. |
| | | | | |
| | | PY Capital Tax Levy | 7,878,621 | |
| EQUALS | | | = | |
| | | PY TAX LEVY LIMIT | 116,314,671 | |
| TIMES | 5) | Allowable Levy Growth Factor (1 + inflation factor, up to 2%) | 1.02 | |
| | | Sub-Total | 118,640,965 | |
| MINUS | 6) | CY PILOTS | - | |
| PLUS | 7) | Available Carryover | - | |
| EQUALS | | | = | |
| | | CY TAX LEVY LIMIT (to be submitted to State Comptroller, Commissioner of Tax & Finance and the Commissioner of Education by March 1st) | 118,640,965 | |
| PLUS | 8) | CY Levy for Judgements over 5% of total tax levy | - | |
| | | CY Levy for excess increases to ERS | 84,075 | |
| | | CY Levy for excess increases to TRS | - | |
| | | | | \$1,070,000 Capital Related Plant Improvements, plus \$9,667,773 Debt Svc Budget, plus \$276,000 bus purchase budget, minus \$250,000 transfer from Debt Service Reserve, minus \$11,078 Trans aid on capital, and minus \$2,308,117 Building Aid. |
| | | | | |
| | | CY Capital Tax Levy | 8,444,578 | |
| MINUS | 9) | Erroneous levy plus interest from prior year | - | |
| EQUALS | | | = | |
| | (A) | ALLOWED TAX LEVY WITH 50% plus 1 approval | 127,169,618 | |
| | | ALLOWABLE % GROWTH OF TAX LEVY | 2.99% | |
| | (B) | ACTUAL TAX LEVY (Current Year Levy is BELOW Tax Cap) | 127,045,773 | |
| | (B)-(A) | Levy in Excess of Tax Cap OR (Tax Cap in Excess of Levy) | \$ (123,845) | Per Proposed 2012/13 Budget |
| | | | | By Formula, (Surplus) amount automatically added to 2013-14 base tax levy |

T
a
x

C
a
p

| COMPARISON OF ASSESSED VALUATION, COUNTY EQUALIZATION RATIO, AND FULL VALUATION | | | | | | | | | |
|---|-------------|------------|---------------------------|------------|---------------|-------------|-----------|------------|--|
| FOR THE YEARS 2001-02 TO 2012-13 | | | | | | | | | |
| SCHOOL YEAR | ASSESSED | VALUATION | COUNTY EQUALIZATION RATIO | | FULL | VALUATION | % | SHARE | |
| | SCARSDALE | MAMARONECK | SCARSDALE | MAMARONECK | SCARSDALE | MAMARONECK | SCARSDALE | MAMARONECK | |
| | | | | | | | | | |
| 2001-2002 | 134,011,646 | 7,329,170 | 0.0344 | 0.0366 | 3,895,687,384 | 200,250,546 | 95.11% | 4.89% | |
| 2002-2003 | 134,406,250 | 7,275,170 | 0.0307 | 0.0330 | 4,378,053,746 | 220,459,697 | 95.21% | 4.79% | |
| 2003-2004 | 136,196,411 | 7,322,420 | 0.0270 | 0.0277 | 5,044,311,519 | 264,347,292 | 95.02% | 4.98% | |
| 2004-2005 | 137,127,983 | 7,499,538 | 0.0206 | 0.0214 | 6,656,698,204 | 350,445,701 | 95.00% | 5.00% | |
| 2005-2006 | 138,753,611 | 7,532,870 | 0.0206 | 0.0214 | 6,735,612,184 | 352,003,271 | 95.03% | 4.97% | |
| 2006-2007 | 140,748,043 | 7,546,550 | 0.0183 | 0.0197 | 7,691,149,891 | 383,073,604 | 95.26% | 4.74% | |
| 2007-2008 | 142,031,209 | 7,393,650 | 0.0156 | 0.0179 | 9,104,564,679 | 413,053,073 | 95.66% | 4.34% | |
| 2008-2009 | 143,227,362 | 7,302,395 | 0.0153 | 0.0162 | 9,361,265,490 | 450,765,123 | 95.41% | 4.59% | |
| 2009-2010 | 143,800,456 | 7,282,550 | 0.0164 | 0.0162 | 8,768,320,488 | 449,540,123 | 95.12% | 4.88% | |
| 2010-2011 | 142,185,430 | 7,027,250 | 0.0166 | 0.0159 | 8,565,387,349 | 441,965,409 | 95.09% | 4.91% | |
| 2011-2012 | 139,913,371 | 6,731,775 | 0.0184 | 0.0179 | 7,603,987,554 | 376,076,816 | 95.29% | 4.71% | |
| 2012-2013 | 139,500,000 | 6,518,300 | 0.0187 | 0.0184 | 7,459,893,048 | 354,255,435 | 95.47% | 4.53% | |

| COMPARISON OF TAX RATES PER \$1,000 OF ASSESSED VALUATION FOR THE TOWNS OF SCARSDALE AND MAMARONECK FOR THE YEARS 2001-02 THROUGH 2011-2012 AND PROPOSED TAX RATE FOR 2012-2013 | | | | | | | |
|---|---------------------------------------|----------------------------------|-----------------------------------|--|---------------------------------------|----------------------------------|-----------------------------------|
| | | 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) |
| 2001-2002 | 489.23 | | | | 459.82 | | |
| | | 44.15 | 9.02% | | | 36.39 | 7.91% |
| 2002-2003 | 533.38 | | | | 496.21 | | |
| | | 44.68 | 8.38% | | | 67.24 | 13.55% |
| 2003-2004 | 578.06 | | | | 563.45 | | |
| | | 54.40 | 9.41% | | | 45.27 | 8.03% |
| 2004-2005 | 632.46 | | | | 608.72 | | |
| | | 50.44 | 7.98% | | | 48.65 | 7.99% |
| 2005-2006 | 682.90 | | | | 657.37 | | |
| | | 30.26 | 4.43% | | | 5.10 | 0.78% |
| 2006-2007 | 713.16 | | | | 662.47 | | |
| | | 19.73 | 2.77% | | | (23.75) | (3.59%) |
| 2007-2008 | 732.89 | | | | 638.72 | | |
| | | 36.67 | 5.00% | | | 88.08 | 13.79% |
| 2008-2009 | 769.56 | | | | 726.80 | | |
| | | 13.13 | 1.71% | | | 65.55 | 9.02% |
| 2009-2010 | 782.69 | | | | 792.35 | | |
| | | 18.93 | 2.42% | | | 44.56 | 5.62% |
| 2010-2011 | 801.62 | | | | 836.91 | | |
| | | 39.32 | 4.90% | | | 27.51 | 3.29% |
| 2011-2012 | 840.93 | | | | 864.42 | | |
| | | | | | | | |
| 2012-2013* | 869.43 | 28.50 | 3.39% | | 883.61 | 19.19 | 2.22% |
| | | | | | | | |
| Average Annual Increase Since 2001-2002 | | | 5.40% | | | | 6.24% |
| Average Annual Increase Since 2008-2009 | | | 3.48% | | | | 6.79% |

*The 2012-2013 Tax Rate has been estimated using information supplied by the applicable assessor's offices. Actual final rates will vary.

EXPENDITURE SUMMARY

The budget is the most accurate indicator of District fiscal control, since it reflects the Board's decisions about how to deliver the educational program. Budget growth is a more independent variable than revenues and tax rate, which are both affected by factors outside the District's control. Of course, there are many components of the budget where the District has little to no ability to control costs (pension contributions, special education programs, student transportation, etc.)

The 2012-13 budget provides for added investment of 2.42% to support the educational program. The budget-to-budget variation provides the basis for calculating the tax levy, so it must be included, while the budget-to-actual comparison is provided to facilitate understanding of the District's spending needs and patterns.

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

This budget provides for maintaining class size that is consistent with previous years. It continues to fund a rigorous and rich academic program that includes foreign language at the elementary schools, and Mandarin instruction in the High School. Recent important curriculum initiatives – programs addressing sustainability, global interdependence, critical thinking through the arts, differentiation of instruction, and a renewed focus on assessment, all integral to our mission of educating students for the 21st century – continue as we incorporate them into the fabric of the educational program. Total investment in these areas, however, is flat.

The largest component of any district budget is staff salary and benefits (almost 80% of the District's educational investment.) This is typical of districts in the region. Next year, enrollment is decreasing, which will lead to fewer sections at the elementary level. Two undesignated positions are 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 recent years have provided sizeable annual surpluses in this budget line. While the same result is unlikely in 2012-13, a reserve fund is available to stabilize health insurance budget growth.

Most significantly, mandated contributions to the NY State Employees' and Teachers' Retirement Systems will continue to increase. The return on the systems' investment portfolios continues to mirror the experience of the investment markets, but with a lag. Funding levels are developed using a five-year average of investment returns; the District is billed annually for its contributions. For 2012-13, positive returns achieved from the early 2000's are still being replaced in the calculation with the less favorable returns of the last few years. Increased contributions to retirement systems account for 0.41% of the net 2012-13 budget growth.

Voter-approved borrowings related to facility expansion and enhancements have been refinanced in recent years to take advantage of historically low interest rates. The District continues to seek out opportunities for reducing the debt burden.

| 2011-12 Projected Actuals & 2012-13 Proposed Budget by Major Expense Section | | | | | | | | | |
|--|---|--|--------------------|--------------------|--------------------|--------------------|------------------|----------------|---------------|
| MAJOR EXPENSE SECTIONS | | | 2010-11 | 2011-12 | 2011-12 | 2012-13 | Budget to | % Increase | (Decrease) |
| | | | Actual | Adopted | Estimate | Proposed | S Increase | Budget to | Budget to |
| | | | Expended | Budget | Expended | Budget | (Decrease) | Budget | Est. Exp. |
| I | GENERAL SUPPORT (Pages 20-34) | | | | | | | | |
| | Board of Education | | 46,273 | 50,011 | 49,569 | 50,016 | 5 | 0.01% | 0.90% |
| | Central Administration | | 2,238,289 | 2,354,441 | 2,354,185 | 2,403,783 | 49,342 | 2.10% | 2.11% |
| | Central Services - Plant Dept. | | 10,062,046 | 10,110,234 | 8,763,546 | 9,778,176 | (332,058) | (3.28%) | 11.58% |
| | Administrative Technology | | 600,822 | 613,828 | 598,519 | 624,990 | 11,162 | 1.82% | 4.42% |
| | Special Items | | 1,074,528 | 991,140 | 1,350,600 | 991,287 | 147 | 0.01% | (26.60%) |
| | TOTAL GENERAL SUPPORT | | 14,021,958 | 14,119,654 | 13,116,419 | 13,848,252 | (271,402) | (1.92%) | 5.58% |
| II | INSTRUCTION (Pages 35-45) | | | | | | | | |
| | Admin & Prog. Improv. | | 4,680,828 | 4,921,953 | 4,954,676 | 5,136,625 | 214,672 | 4.36% | 3.67% |
| | Day School Program | | 51,920,339 | 54,193,151 | 52,624,740 | 54,258,351 | 65,200 | 0.12% | 3.10% |
| | Special Education | | 9,351,253 | 10,290,406 | 10,716,457 | 10,957,152 | 666,746 | 6.48% | 2.25% |
| | Instructional Support | | 1,079,907 | 1,119,593 | 1,131,923 | 1,148,814 | 29,221 | 2.61% | 1.49% |
| | Pupil Personnel | | 6,158,699 | 6,224,352 | 6,234,302 | 6,379,561 | 155,209 | 2.49% | 2.33% |
| | TOTAL INSTRUCTION | | 73,191,026 | 76,749,455 | 75,662,098 | 77,880,503 | 1,131,048 | 1.47% | 2.93% |
| III | TOTAL PUPIL TRANS. (Pages 46-48) | | 3,549,834 | 3,623,690 | 3,546,768 | 3,860,689 | 236,999 | 6.54% | 8.85% |
| IV | TOTAL COMMUNITY SVCS. (Pages 49-51) | | 342,963 | 346,912 | 346,802 | 348,445 | 1,533 | 0.44% | 0.47% |
| V | UNDISTRIBUTED (Pages 52-56) | | | | | | | | |
| | Employee Benefits | | 26,170,300 | 33,745,599 | 29,644,406 | 35,070,842 | 1,325,243 | 3.93% | 18.31% |
| | Debt Service - Lease Purchases | | 1,924,631 | 1,933,103 | 1,881,533 | 1,836,431 | (96,672) | (5.00%) | (2.40%) |
| | Debt Service - Bonds | | 7,768,411 | 7,806,490 | 7,806,490 | 7,831,382 | 24,892 | 0.32% | 0.32% |
| | TOTAL UNDISTRIBUTED | | 35,863,342 | 43,485,192 | 39,332,429 | 44,738,655 | 1,253,463 | 2.88% | 13.74% |
| VI | Transfer to CPF for Plant Improvements | | - | 75,000 | 75,000 | 1,070,000 | 995,000 | 1326.67% | 1326.67% |
| | Transfer to Other Funds | | 39,959 | 44,035 | 44,035 | 44,035 | - | 0.00% | 0.00% |
| | TOTAL EXPENDITURES | | 127,009,082 | 138,443,938 | 132,123,551 | 141,790,579 | 3,346,641 | 2.42% | 7.32% |

| | | | | | | |
|-------------|--------------------------|--|-----------------------|-----------------------|-----------------------|-----------------------|
| | | | | | | |
| | | COMPARISON OF EXPENDITURES | | | | |
| | | BY MAJOR BUDGET FUNCTIONS FOR THE YEARS 2006-2007 THROUGH 2010-2011 | | | | |
| | | | | | | |
| | | 2006-2007 | 2007-2008 | 2008-2009 | 2009-2010 | 2010-2011 |
| | | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL |
| CODE | MAJOR FUNCTION | EXPENDITURES | EXPENDITURES | EXPENDITURES | EXPENDITURES | EXPENDITURES |
| I | GENERAL SUPPORT | \$ 13,140,974 | \$ 13,944,857 | \$ 13,955,250 | \$ 13,118,179 | \$ 12,517,303 |
| II | INSTRUCTION | 63,112,480 | 67,693,901 | 70,996,858 | 72,819,335 | 73,191,026 |
| III | PUPIL TRANSPORTATION | 3,190,832 | 3,272,064 | 3,541,951 | 3,418,458 | 3,549,834 |
| IV | COMMUNITY SERVICES | 282,561 | 337,337 | 336,546 | 317,930 | 342,963 |
| V | UNDISTRIBUTED | 31,570,269 | 32,020,819 | 32,709,864 | 34,788,503 | 35,863,342 |
| VI | TRANSFER TO OTHER FUNDS | 453,830 | 3,819,398 | 530,453 | 530,453 | 1,544,614 |
| | SUBTOTAL | 111,750,946 | 121,088,376 | 122,070,922 | 124,992,858 | 127,009,082 |
| | ENCUMBRANCES AT YEAR END | 4,075,573 | 2,324,692 | 2,590,253 | 2,751,173 | 2,608,109 |
| | TOTAL | \$ 115,826,519 | \$ 123,413,068 | \$ 124,661,175 | \$ 127,744,031 | \$ 129,617,191 |
| | | | | | | |

Please proceed to the next page

| | | | 2010-11 | 2011-12 | 2011-12 | 2012-13 | Budget to | | |
|----------|------------------------------------|--|-------------------|-------------------|-------------------|-------------------|------------------|----------------|--------------|
| | | | Actual | Adopted | Estimate | Proposed | Budget | % Increase | (Decrease) |
| | | | Expended | Budget | Expended | Budget | S Increase | Budget to | Budget to |
| | | | | | | | (Decrease) | Budget | Est. Exp. |
| I | GENERAL SUPPORT | | | | | | | | |
| | Board of Education | | 46,273 | 50,011 | 49,569 | 50,016 | 5 | 0.01% | 0.90% |
| | Central Administration | | 2,238,289 | 2,354,441 | 2,354,185 | 2,403,783 | 49,342 | 2.10% | 2.11% |
| | Plant Department | | 10,062,046 | 10,110,234 | 8,763,546 | 9,778,176 | (332,058) | (3.28%) | 11.58% |
| | Administrative Technology | | 600,822 | 613,828 | 598,519 | 624,990 | 11,162 | 1.82% | 4.42% |
| | Special Items | | 1,074,528 | 991,140 | 1,350,600 | 991,287 | 147 | 0.01% | (26.60%) |
| | TOTAL GENERAL SUPPORT | | 14,021,958 | 14,119,654 | 13,116,419 | 13,848,252 | (271,402) | (1.92%) | 5.58% |
| | | | | | | | | | |
| | Encumbrances - Year End | | 1,822,845 | - | - | - | - | | |
| | | | | | | | | | |
| | GRAND TOTAL GENERAL SUPPORT | | 15,844,803 | 14,119,654 | 13,116,419 | 13,848,252 | (271,402) | (1.92%) | 5.58% |
| | | | | | | | | | |

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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, where necessary. The budget has been reduced by over 30% since 2007-08.

| | | | | | | | | | |
|---------------------------------|--|--|-----------------|----------------|-----------------|-----------------|--------------------|-------------------|-------------------|
| | | | | | | | | | |
| | | | 2010-11 | 2011-12 | 2011-12 | 2012-13 | 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 | | | 22,113 | 22,776 | 22,334 | 22,781 | 5 | 0.02% | 2.00% |
| Equipment / Furniture | | | - | - | - | - | - | 0.00% | 0.00% |
| Supplies / Materials | | | 6,864 | 4,636 | 5,145 | 5,145 | 509 | 10.98% | 0.00% |
| Contractual and Other | | | 17,296 | 22,599 | 22,090 | 22,090 | (509) | (2.25%) | 0.00% |
| BOCES Services | | | - | - | - | - | - | 0.00% | 0.00% |
| Total Board of Education | | | 46,273 | 50,011 | 49,569 | 50,016 | 5 | 0.01% | 0.90% |
| | | | | | | | | | |

I. GENERAL SUPPORT (Continued)

Central Administration

This budget, totaling \$2,403,783, covers the District's Central Office. It is projected to increase by 2.1% in the coming year, due to changes in administrative salaries. The budget includes a 3.25% increase for administrators, consistent with the principals' contract, and a small increase for other non-union staff in the Central Office.

Chief School Administrator's Office

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

Finance Office

The office includes the Assistant Superintendent for Business and Facilities, an administrative assistant, finance and purchasing officers, a clerical purchasing position, three bookkeeping positions, an accountant, a statutory internal claims auditor (2 hours per week) and a District messenger. The office is responsible for budgeting, budget management, accounting, payroll, purchasing, investments, borrowings, audit, risk management, school safety, telephones and mail distribution. The Assistant Superintendent also supervises the facilities management, food services, and student transportation functions.

Legal Services

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

Personnel Office

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

Public Information

This budget includes production requirements associated with the District newsletter and the salary of the public information assistant, who handles writing, photography and copy editing for District publications and Web site content. The position manages media relations.

| | | | | | | | Budget to | | |
|--|--|------------------|------------------|------------------|------------------|----------------|-----------|-----------------------|--------------|
| | | 2010-11 | 2011-12 | 2011-12 | 2012-13 | | 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 | | 489,932 | 504,089 | 499,661 | 512,680 | 8,591 | | 1.70% | 2.61% |
| Equipment / Furniture | | - | - | - | - | - | | 0.00% | 0.00% |
| Supplies / Materials | | 2,292 | 2,569 | 2,569 | 2,569 | - | | 0.00% | 0.00% |
| Contractual and Other | | 12,577 | 12,647 | 12,647 | 12,647 | - | | 0.00% | 0.00% |
| BOCES Services | | 64 | - | - | - | - | | 0.00% | 0.00% |
| Total Chief School Admin. Office | | 504,865 | 519,305 | 514,877 | 527,896 | 8,591 | | 1.65% | 2.53% |
| Finance Office | | | | | | | | | |
| Salaries | | 904,311 | 940,997 | 945,717 | 965,535 | 24,538 | | 2.61% | 2.10% |
| Equipment / Furniture | | 11,900 | 500 | 500 | 500 | - | | 0.00% | 0.00% |
| Supplies / Materials | | 21,184 | 23,370 | 23,370 | 23,370 | - | | 0.00% | 0.00% |
| Contractual and Other | | 76,338 | 93,449 | 97,101 | 97,099 | 3,650 | | 3.91% | (0.00%) |
| BOCES Services | | 2,990 | 3,100 | 2,999 | 3,074 | (26) | | (0.84%) | 2.50% |
| Total Finance Office | | 1,016,723 | 1,061,416 | 1,069,687 | 1,089,578 | 28,162 | | 2.65% | 1.86% |
| Legal Services | | 72,873 | 75,124 | 72,124 | 72,744 | (2,380) | | (3.17%) | 0.86% |
| Personnel Office | | | | | | | | | |
| Salaries | | 453,951 | 471,275 | 469,962 | 481,868 | 10,593 | | 2.25% | 2.53% |
| Equipment / Furniture | | - | - | - | - | - | | #DIV/0! | #DIV/0! |
| Supplies / Materials | | 5,671 | 11,066 | 9,587 | 9,587 | (1,479) | | (13.37%) | 0.00% |
| Contractual and Other | | 68,432 | 90,114 | 91,279 | 91,279 | 1,165 | | 1.29% | 0.00% |
| BOCES Services | | 6,223 | 6,379 | 6,580 | 6,745 | 366 | | 5.74% | 2.51% |
| Total Personnel Office | | 534,277 | 578,834 | 577,408 | 589,479 | 10,645 | | 1.84% | 2.09% |
| Public Information | | | | | | | | | |
| Salaries | | 82,567 | 86,050 | 86,537 | 90,374 | 4,324 | | 5.02% | 4.43% |
| Equipment / Furniture | | - | - | - | - | - | | #DIV/0! | #DIV/0! |
| Supplies / Materials | | 219 | 765 | 765 | 765 | - | | 0.00% | 0.00% |
| Contractual and Other | | 26,765 | 32,947 | 32,787 | 32,947 | - | | 0.00% | 0.49% |
| BOCES Services | | - | - | - | - | - | | 0.00% | 0.00% |
| Total Public Information Office | | 109,551 | 119,762 | 120,089 | 124,086 | 4,324 | | 3.61% | 3.33% |
| TOTAL CENTRAL ADMINISTRATION | | 2,238,289 | 2,354,441 | 2,354,185 | 2,403,783 | 49,342 | | 2.10% | 2.11% |

I. GENERAL SUPPORT (Continued)

Facilities Department

The 2012-13 Facilities budget is divided into two parts. The first, Plant Operations, includes expenses relating to the daily operation of the buildings, as well as departmental supervision. The department also supervises capital construction projects and facilities' use by outside organizations. The second part, Plant Maintenance, funds the repair and upkeep of District buildings and grounds.

The Plant Improvement budget, funding major maintenance and infrastructure projects, is now budgeted within two parts of the budget; as a "Transfer to Capital Projects Fund," (p. 18), while a portion continues in the plant budget. This change was made necessary by the calculation of the maximum allowable tax levy limit. (The change was made across all columns to facilitate comparability among budget years.) However, it will be discussed in this section.

Excluding the Plant Improvement budget, the facilities' budgets total \$8,928,176, a decrease of \$242,058 (2.6%) compared to 2011-12. The bargaining unit for facilities workers has accepted a 0% increment for 2012-13. A \$250,000 decrease is anticipated in utility costs. The Plant Improvement budget (Transfer to Capital Projects Fund and General Fund portion) represents an increase of \$905,000, most of which is excluded from the allowable tax levy cap.

- Two custodial positions were eliminated in the current year's budget. Budgeted staffing levels for 2012-13 remain the same as 2011-12.
- Utility costs are budgeted at nearly the same level as 2011-12. Currently, natural gas prices are low, which will produce a surplus for the current year, but the forward market indicates a price increase is likely. Electricity prices, which were tied to a fixed-price contract until 2007, are now adjusted monthly to market prices. Electricity costs have fallen due to market conditions, but delivery charges will increase. Delivery rates for electricity have increased more than 50% over the last few years and another large increase is anticipated in April. Oil/gas prices fluctuate with each delivery in accordance with the market. The District continues to burn natural gas because it is priced lower than oil: a corollary benefit is that it burns more cleanly. Pricing and usage for 2012-13 are estimated based on normal weather patterns; abnormal weather may cause increases or decreases in heating costs, as they have this year. Pricing is variable and unused funds will revert to the fund balance.
- Custodial supplies will not increase, and equipment replacement requests have been held level. Only essential replacement items are requested.
- The budget continues to provide part-time contracted security personnel at Greenacres field on evenings and weekends.
- The contract building equipment line will fund maintenance and inspection of HVAC, elevator, playground, gym and other building equipment.
- Funding for general refurbishment in individual buildings has been held level. Principals designate these funds to specific projects. Requests for building refurbishment regularly outstrip allocations.
- Savings in overtime continue to be realized from custodial shift changes made several years ago at the elementary schools. These buildings are regularly staffed until 11pm each day. With the loss of two positions this year, a shift change at the High School provides more cleaning time, although this has impacted daytime operations. School and community use of the buildings continues to stress custodial staffing levels.
- The request for combined Plant Improvement and Capital Improvement funding is \$1,920,000 (of which \$850,000 is shown here and \$1,070,000 is shown as a Transfer to Capital Projects Fund - p. 18), an increase of \$905,000 from 2011-12. If approved, this represents the first increase in this line in several years (although it is still below the 2007-08 level of \$2,105,000.) At the revised level, the budget represents an investment of 1.4% of total budget, substantially less than the 2% recommended by the National School Boards Association for major maintenance. Most planned projects address basic infrastructure and operational needs.

| | | | 2010-11 Actual | 2011-12 Adopted | 2011-12 Estimate | 2012-13 Proposed | Budget to Budget \$ Increase (Decrease) | % Increase Budget to Budget | (Decrease) Budget to Est. Exp. |
|---|--|--|-------------------|--------------------|---------------------|---------------------|--|-----------------------------------|--------------------------------------|
| PLANT DEPARTMENT | | | Expended | Budget | Expended | Budget | | | |
| Plant Operation | | | | | | | | | |
| Salaries | | | 3,415,134 | 3,509,179 | 3,417,799 | 3,512,108 | 2,929 | 0.08% | 2.76% |
| Equipment / Furniture | | | 31,375 | 31,860 | 31,860 | 31,916 | 56 | 0.18% | 0.18% |
| Supplies / Materials | | | 160,882 | 166,975 | 166,975 | 166,975 | - | 0.00% | 0.00% |
| Utilities | | | 2,114,169 | 2,691,504 | 1,666,708 | 2,447,289 | (244,215) | (9.07%) | 46.83% |
| Contractual and Other | | | 94,687 | 95,250 | 95,250 | 95,250 | - | 0.00% | 0.00% |
| BOCES Services | | | - | - | - | - | - | 0.00% | 0.00% |
| Total Plant Operation | | | 5,816,247 | 6,494,768 | 5,378,592 | 6,253,538 | (241,230) | (3.71%) | 16.27% |
| Plant Maintenance | | | | | | | | | |
| Salaries | | | 896,956 | 967,026 | 936,514 | 961,698 | (5,328) | (0.55%) | 2.69% |
| Equipment / Furniture | | | 125,996 | 112,115 | 112,115 | 110,115 | (2,000) | (1.78%) | (1.78%) |
| Supplies / Materials | | | 252,971 | 243,460 | 243,460 | 243,460 | - | 0.00% | 0.00% |
| Contractual and Other | | | 1,224,409 | 1,103,365 | 903,365 | 1,109,865 | 6,500 | 0.59% | 22.86% |
| Building Maintenance Projects | | | 240,812 | 249,500 | 249,500 | 249,500 | - | 0.00% | 0.00% |
| BOCES Services | | | - | - | - | - | - | 0.00% | 0.00% |
| Total Plant Maintenance | | | 2,741,144 | 2,675,466 | 2,444,954 | 2,674,638 | (828) | (0.03%) | 9.39% |
| Plant Improvements (Budget is split as Transfer to CPF) | | | 1,504,655 | 940,000 | 940,000 | 850,000 | (90,000) | (9.57%) | (9.57%) |
| PLANT DEPARTMENT | | | 10,062,046 | 10,110,234 | 8,763,546 | 9,778,176 | (332,058) | (3.28%) | 11.58% |

A. Notes to Plant Operations Budget (1620)

1. Salaries and Overtime

These budget lines cover salaries for custodial services and facilities administration, including the director of plant services, an assistant director responsible for custodial and maintenance staff, a supervisor of special projects (a maintenance position transferred from the custodial union), one secretary and a part-time office aide to handle community use of buildings. Salary is contractually negotiated. The budget includes 46.0 custodial and cleaner positions, a loss of two positions since 2010-11. One shift at the High School has been changed to accommodate this reduction. In addition to general cleaning, the elementary daytime staff is needed to set up and break down classroom equipment to accommodate multiple uses of space, especially large instructional spaces.

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

2. Supplies and Contractual Supplies

The budget for custodial supplies shows no increase compared to the prior year. This budget also includes items purchased for staff in accordance with the labor contract: work boots, uniforms, etc.

3. Utilities

Utilities are either purchased from single source suppliers or bid in the open market. Heating and electrical consumption are related to outside temperature and usage, and buildings are used increasingly at night for community activities. The energy market remains volatile. Burners may be switched daily between gas and oil, depending on price and temperature. The current year surplus in heating costs is due to both outside temperature and price. Oil prices remain high, but natural gas is much cheaper right now and prices appear stable for the immediate future. The forward market in natural gas, however, indicates a price increase is on the horizon. The New York Power Authority, which provides electricity to the District, negotiated a contract with Westchester County government and its subdivisions beginning January 1, 2007 that permits electricity charges to fluctuate based on market factors. Significant increases in electrical delivery charges were granted to Con Edison over the last few years and another increase is expected shortly. Water is purchased from the Village of Scarsdale.

Infrastructure improvements to reduce energy consumption have reduced consumption by over 25% since 2007. This work will pay for itself over time. In a period of rising energy costs, the work will also mitigate cost increases driven by price volatility. Included are heating controls, motion-sensitive lighting in classrooms, new windows at Quaker Ridge and the High School science wing, and other items that will reduce consumption and carbon footprint in accordance with stated District goals. Cost associated with the lease-financing for these improvements appears in the Debt Service section. The lease was recently refinanced at a savings of \$958K to the District.

4. Contractual and Other Services

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

B. Notes to Plant Maintenance Budget (1621)

1. Salaries

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

2. Equipment

These lines fund equipment for building maintenance and grounds upkeep. For the second consecutive year, no vehicles will be purchased in order to meet the request for a flat budget.

3. Contractual Services – Maintenance

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

4. 504 Accommodations

This budget line funds building accommodations mandated by Section 504 disability determinations, an unfunded federal mandate. This is a relatively new cost category; requests for air conditioning/HEPA filtration continue to grow. The facilities director works with the special education director in determining reasonable and appropriate accommodations as required by law. This line is funded at \$18,000 for 2012-13 as new guidelines have been established for facilities modifications. The level of expense, however, is difficult to predict.

5. Building Maintenance Projects - Principals' Allocations

Each principal annually reviews the needs of his/her building and sets priorities for work requests, based on health and safety considerations, enrollment needs, program improvements and general building appearance. Requests are reviewed with the director of facilities. Final determination of approved projects occurs once budget appropriations are approved. Principals' requests for building refurbishment always outstrip available funds. These allocations were last increased four years ago. For 2012-13, the requested appropriation shows no increase, after a 9% reduction in 2011-12 and a 3% reduction in 2010-11.

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

The following is an update of the long-term facilities improvement plan. The projects described below require a significant appropriation and cannot be funded from a principal's building allocation. The list includes the most urgent projects identified by the District and its engineers. These include safety, security, program and maintenance issues. The request is \$1,920,000, an increase of \$905,000 over 2011-12. Many recent projects have been completed under budget, reflecting increased competition in the construction trades.

An update on previous year's projects:

- At Edgewood, the exterior painting was completed for \$29,290, a significant savings compared to the budget of \$75,000. This was the first year that lead-safe practices were required to be used by the painting contractors.
- The water main reconstruction at Fox Meadow is complete. Originally budgeted in 2009-10 and combined with repairs to the boiler room drainage system, it was scheduled for the summer of 2010. However, extensive delays in receiving required state approvals caused the work to be postponed until 2011. The combined project was completed for approximately \$235,000, compared to the original budget of \$300,000.
- Replacement of the Fox Meadow gym ventilation system is nearly complete. The project was originally budgeted for \$300,000, and the re-bid cost is approximately \$188,000 including engineering costs. Unexpectedly, the work necessitated removal of the stage lighting and rigging systems, and the electrical wiring that supports those systems. The District's electrical contractor and theater advisor examined the systems and advised against re-installing them, for safety reasons. The needed upgrade is about \$45,000, on top of the project cost of \$188,000, for a total of \$233,000. In December, the Board approved an additional gift from the PTA for the cost of new stage lighting.
- The bathroom renovations at Heathcote have been completed. The bathrooms were antiquated and non-ADA compliant. Originally scheduled for the summer of 2010, delays at the NYS Facilities Planning Unit caused the project to be delayed until the summer of 2011. The project was re-bid and the subsequent bids were significantly lower than the original. Final project costs are approximately \$200,000.
- At Greenacres, the exterior painting was completed for \$35,350, substantially less than the budget of \$75,000.
- With the savings vs. budget from the Edgewood and Greenacres painting bid, the exterior of Fox Meadow School was also painted. This work was bid at \$45,450. The combined total of the three painting jobs was approximately \$110,000, vs. the budget of \$150,000. Exterior painting at Fox Meadow had originally been on the list of project requests, but the project was eliminated in order to reduce the budget.
- At the Middle School, the asbestos tile floor in the auditorium and several nearby offices was removed and replaced. The project cost was \$146,785, compared to a budget of \$180,000.
- Also at the Middle School, the unit ventilators that provide fresh air and heat to the center area and the new classroom wings were replaced. The cost was \$219,198, compared to a budget of \$190,000.
- Also at the Middle School, it became necessary last spring to install water system booster pumps to ensure an adequate water supply to the upper wings of the school. This was an unbudgeted expense of \$78,125.
- The bathroom near the nurse's office in the High School has been renovated. The final cost was \$38,067, compared to a budget of \$90,000.
- Roof and masonry repairs are being completed in phases as recommended by the District's roofing engineers. To date, approximately \$189,000 of the \$250,000 budget has been spent. Additional work is planned in the spring.
- The reconfiguration of the bus depot parking area and installation of new security fencing awaits agreement on a new lease between the Village of Scarsdale and the District.

Projects included in the 2012-13 budget:

- \$220,000 is requested to replace the non-functioning ventilation system in the Edgewood gym.
- \$160,000 is requested to remove asbestos above the Heathcote stage and to replace the antiquated and inadequate lighting system. The wiring for the stage is original to the 1950s building.
- At the Middle School, \$200,000 is requested to replace and widen the exterior stairs leading from the upper houses down to the field. The stairs were not replaced during the renovations and were never intended to serve as an exit route for 700 students and staff. In an evacuation, those in the upper houses experience unacceptable delays in reaching the field. The stairs must be widened to expedite a safe evacuation.
- Also at the Middle School, funds are requested to replace the oil tank (\$95,000) and repair the columns at the entrance to the CHOICE building (\$25,000). The list of needed repairs at the CHOICE building is lengthy; these are the most urgent items. Removal of the oil tank is an estimate only; the cost cannot be determined with certainty until the tank is dug out and assessed for damage and potential leaks.
- At the High School, \$145,000 is requested to connect the boilers and heat pumps to the building's generator. There have been several power outages in recent years; fortunately they have occurred in warmer weather. If an outage were to occur during cold weather, the connection to the generator might stave off major damage related to freezing pipes.
- \$300,000 is requested to continue with the annual and masonry roof repair work that has been funded in this budget each year since 2006-07. As in previous years, the allowance will address repairs that will prevent water infiltration into the buildings and related damages.
- \$125,000 is requested to provide additional heating control upgrades to the buildings. Continuing on the work done in the energy performance contract, this upgrade will allow more effective zoning of the buildings, leading to additional savings from reduced heating costs. It is estimated that the controls will pay for themselves in approximately five years.
- \$300,000 is requested to renovate the former auto shop, and convert it into a satellite lounge/cafeteria and "pilot" small-group instructional space. The space currently has inadequate egress and ventilation, so the renovation would require upgrades to basic systems. The plans are in development, and will involve extensive consultation with architects, staff and students.
- \$350,000 is requested for possible expansion of the fitness center by reclaiming space that is not currently functional in adjoining areas to the current fitness center. The renovation project for these areas will include upgrades to heating, ventilation and electrical systems.

| 2012-13 Plant Improvement Budget Request | | Project Estimate | Building Total |
|---|--|-------------------------|-----------------------|
| Edgewood | Gym ventilation replacement* | \$ 220,000 | \$ 220,000 |
| Heathcote | Auditorium asbestos abatement and lighting upgrade | \$ 160,000 | \$ 160,000 |
| Middle School | Butler exterior stair replacement* | \$ 200,000 | |
| | Replace Choice oil tank | \$ 95,000 | |
| | Repair Choice Columns, add hand rail | \$ 25,000 | \$ 320,000 |
| High School | Additional emergency electric on generator | \$ 145,000 | |
| | Auto shop renovations – Internet Café* | \$ 300,000 | |
| | Fitness Center renovations / expansion* | \$ 350,000 | \$ 795,000 |
| District-wide | Roof and masonry repairs | \$ 300,000 | |
| | Heating control upgrades | \$ 125,000 | \$ 425,000 |
| | TOTAL REQUEST | | \$ 1,920,000 |

| | | | |
|--|--|----------------------|---------------------|
| Funding Sources: | | General Fund | \$ 850,000 |
| *These projects are considered capital and qualify for Tax Cap Exclusion | | Capital Fund* | \$ 1,070,000 |

I. GENERAL SUPPORT (Continued)

Administrative Technology Budget

This budget line funds the District's administrative technology services. The work of the Administrative Technology team is instrumental in supporting District Goal #5 – “Develop and use data to support deep, rich learning.” The budget includes salaries for the District Chief Information Officer, the computer center manager, database manager, and data analyst.

The Administrative Technology team manages the student information system (Infinite Campus), including census information, Districtwide attendance reporting, student scheduling, health records, report cards, and parent portal. The team is responsible for all state and federal reporting related to student data. The team also oversees the Districtwide 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.

The Administrative Technology team continues to implement new technology solutions and enhancements throughout the District. Recent projects include working with the high school guidance department to implement a system for electronically submitting transcripts to colleges, enhancing the parent portal with the addition of High School progress reports and bus transportation information, and implementing a digital time clock system for custodians. The department has also integrated additional data reporting services, allowing the District to comply with the ever-growing state and federal student data reporting requirements. All of these enhancements have been implemented without having to increase staffing.

Exclusive of contractual obligations, this budget has been decreased over the last few years. This year, the contractual budget will be increased to cover the cost of Campus Backpack, a new Parent Portal offering which will allow the District to replace a number of paper mailings, such as the annual Student Data Verification, with electronic dissemination of these reports.

| | | | 2010-11 | 2011-12 | 2011-12 | 2012-13 | 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 | | | 380,649 | 412,803 | 397,494 | 418,819 | 6,016 | 1.46% | 5.36% |
| Equipment / Furniture | | | 16,882 | - | - | - | - | #DIV/0! | #DIV/0! |
| Supplies / Materials | | | 27,331 | 26,984 | 26,984 | 25,294 | (1,690) | (6.26%) | (6.26%) |
| Contractual and Other | | | 139,002 | 141,790 | 141,790 | 147,336 | 5,546 | 3.91% | 3.91% |
| BOCES Services | | | 36,958 | 32,251 | 32,251 | 33,541 | 1,290 | 4.00% | 4.00% |
| TOTAL ADMINISTRATIVE TECHNOLOGY | | | 600,822 | 613,828 | 598,519 | 624,990 | 11,162 | 1.82% | 4.42% |

I. GENERAL SUPPORT (Continued)

Special Items

This section of the budget contains items that are Districtwide 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 Districtwide liability insurance from the New York Schools Insurance Reciprocal, a not-for-profit consortium owned by the component school districts. This includes general property and liability policies, flood insurance, board liability, surety bonds, and an umbrella policy, as well as student accident insurance from a separate carrier. This budget increases \$9,385, or 1.94%. The bulk of these funds provide for general liability, automobile liability, and Board liability policies.

2. District Memberships

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

3. BOCES Administrative and Facilities Fees

This line represents a required assessment from the Southern Westchester BOCES for administrative costs, as well as rental fees for classroom space in lower Westchester. It will decrease by \$9,958 compared to 2011-12. **See Appendix D for a 10-year history of BOCES assessments.**

4. Tax Certiorari Appropriation

In past years, an allowance was included in each year’s budget for the payment of small certiorari settlements that come due during the year. The Certiorari Reserve balance as of 6/30/11 was \$2,026,429. The 2012-13 appropriation of \$50,000 is the same as 2011-12 and will fund current year settlements; amounts above \$50,000 will be funded from the reserve. Current and previous filings have been reviewed with the assessor, who has informed the District that the number of small assessment claims has remained high but is lower than the last two years. Several major certiorari claims have been settled in the current year resulting in our estimated expense amount of \$419,214. Our reserve estimate for June 30, 2012 is \$2,069,794, a 2% increase over the current year balance. This increase would have been closer to 20% had we not settled a significant number of claims in the current year.

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

| | | | | | | | | | |
|------------------------------------|--|--|------------------|----------------|------------------|-----------------|--------------------|-------------------|-------------------|
| | | | | | | | | | |
| | | | 2010-11 | 2011-12 | 2011-12 | 2012-13 | Budget to | % Increase | (Decrease) |
| | | | Actual | Adopted | Estimate | Proposed | \$ Increase | Budget to | Budget to |
| SPECIAL ITEMS | | | Expended | Budget | Expended | Budget | (Decrease) | Budget | Est. Exp. |
| | | | | | | | | | |
| District Insurance | | | 475,844 | 482,793 | 473,039 | 492,178 | 9,385 | 1.94% | 4.05% |
| Memberships | | | 32,925 | 32,534 | 32,534 | 33,254 | 720 | 2.21% | 2.21% |
| BOCES Administration Charge | | | 423,095 | 425,813 | 425,813 | 415,855 | (9,958) | (2.34%) | (2.34%) |
| Tax Certiorari Payments | | | 142,664 | 50,000 | 419,214 | 50,000 | - | 100.00% | (88.07%) |
| | | | | | | | | | |
| TOTAL SPECIAL ITEMS | | | 1,074,528 | 991,140 | 1,350,600 | 991,287 | 147 | 0.01% | (26.60%) |
| | | | | | | | | | |

Please proceed to the next page

| | | | 2010-11 | 2011-12 | 2011-12 | 2012-13 | Budget to | | |
|----|--------------------------------|--|-------------------|-------------------|-------------------|-------------------|---------------------------|--------------|--------------|
| | | | Actual | Adopted | Estimate | Proposed | Budget | % Increase | (Decrease) |
| | | | Expended | Budget | Expended | Budget | \$ Increase (Decrease) | Budget to | Budget to |
| II | INSTRUCTION | | | | | | | Budget | Est. Exp. |
| | Admin & Prog. Improv. | | 4,680,828 | 4,921,953 | 4,954,676 | 5,136,625 | 214,672 | 4.36% | 3.67% |
| | Day School Program | | 51,920,339 | 54,193,151 | 52,624,740 | 54,258,351 | 65,200 | 0.12% | 3.10% |
| | Special Education | | 9,351,253 | 10,290,406 | 10,716,457 | 10,957,152 | 666,746 | 6.48% | 2.25% |
| | Instructional Support | | 1,079,907 | 1,119,593 | 1,131,923 | 1,148,814 | 29,221 | 2.61% | 1.49% |
| | Pupil Personnel | | 6,158,699 | 6,224,352 | 6,234,302 | 6,379,561 | 155,209 | 2.49% | 2.33% |
| | TOTAL INSTRUCTION | | 73,191,026 | 76,749,455 | 75,662,098 | 77,880,503 | 1,131,048 | 1.47% | 2.93% |
| | | | | | | | | | |
| | Encumbrances - Year End | | 742,732 | - | - | - | - | | |
| | | | | | | | | | |
| | GRAND TOTAL INSTRUCTION | | 73,933,758 | 76,749,455 | 75,662,098 | 77,880,503 | 1,131,048 | 1.47% | 2.93% |
| | | | | | | | | | |

II. INSTRUCTION

Administration and Program Improvement

Administration and Supervision

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

The Center for Innovation

The purpose for the Center for Innovation is to re-imagine teaching and learning, develop new models of instruction, explore the role of technology in transforming instruction, and to foster widespread change, beyond a single classroom or teacher. The \$100,000 allocation will fund teacher project proposals, consultants, speakers, conference, and site visit expenses.

Program Improvement

The Program Improvement budget for 2012-13 is \$330,660. This budget funds projects for the implementation of the strategic plan. Last year, approximately 190 curriculum projects were funded, all of which were related to the development of local performance assessments by grade / subject / course.

Professional Development

- **Professional Development Grants**

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

- **Enhancing Instruction in Academic Subject Areas**

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

Scarsdale Teachers Institute

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

Assessment

One of the District's strategic goals is to use data to improve instruction. This budget continues to include \$23,500 to bring in committees of college professors who work with teachers to develop, validate and assess High School curricular offerings. This budget also continues to include funds (\$51,850 in 2012-13) to develop the District's program to assess progress on strategic initiatives.

Sustainability Initiative

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

Arts and Aesthetic Education Initiative

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

Interdependence Institute

The Interdependence Institute fosters the development of inter-cultural skills that teachers and students need to deepen global understanding and broaden their international perspectives. Through partnerships and exchanges, students and faculty develop the skills needed to successfully navigate the complexities of an increasingly interdependent world. Programs such as PIER at Yale University, the East-West Center, and Axis of Hope create opportunities for developing direct personal relationships and for digital communication to enhance global interactions in today's ever increasing "flat world."

| | | | | | | | Budget to | | |
|--|--|------------------|------------------|------------------|------------------|----------------|-----------|---------------|---------------|
| INSTRUCTION | | 2010-11 | 2011-12 | 2011-12 | 2012-13 | | Budget | % Increase | (Decrease) |
| | | Actual | Adopted | Estimate | Proposed | \$ Increase | | Budget to | Budget to |
| ADMIN. AND PROGRAM IMPROV. | | Expended | Budget | Expended | Budget | (Decrease) | | Budget | Est. Exp. |
| Asst. Sup't. for Instruction's Office | | | | | | | | | |
| Salaries | | 324,619 | 327,507 | 334,444 | 346,855 | 19,348 | | 5.91% | 3.71% |
| Equipment / Furniture | | - | - | - | - | - | | 0.00% | 0.00% |
| Supplies / Materials | | 1,648 | 9,247 | 9,247 | 9,247 | - | | 0.00% | 0.00% |
| Contractual and Other | | 8,427 | 15,100 | 29,100 | 29,100 | 14,000 | | 92.72% | 0.00% |
| BOCES Services | | - | - | - | - | - | | 0.00% | 0.00% |
| Total Assist. Sup't for Instruc. Office | | 334,694 | 351,854 | 372,791 | 385,202 | 33,348 | | 9.48% | 3.33% |
| Supervision | | | | | | | | | |
| Salaries | | | | | | | | | |
| Salaries - Edgewood | | 261,905 | 263,139 | 263,471 | 269,863 | 6,724 | | 2.56% | 2.43% |
| Salaries - Fox Meadow | | 289,343 | 302,220 | 299,535 | 288,985 | (13,235) | | (4.38%) | (3.52%) |
| Salaries - Greenacres | | 251,625 | 260,685 | 260,056 | 265,279 | 4,594 | | 1.76% | 2.01% |
| Salaries - Heathcote | | 246,819 | 260,464 | 260,531 | 266,779 | 6,315 | | 2.42% | 2.40% |
| Salaries - Quaker Ridge | | 302,267 | 316,369 | 315,871 | 282,119 | (34,250) | | (10.83%) | (10.69%) |
| Salaries - Middle School | | 711,124 | 714,365 | 744,915 | 764,179 | 49,814 | | 6.97% | 2.59% |
| Salaries - High School | | 1,189,465 | 1,205,303 | 1,181,370 | 1,206,908 | 1,605 | | 0.13% | 2.16% |
| Salaries - Districtwide | | 86,520 | 89,116 | 88,683 | 91,565 | 2,449 | | 2.75% | 3.25% |
| Total Salaries | | 3,339,068 | 3,411,661 | 3,414,432 | 3,435,677 | 24,016 | | 0.70% | 0.62% |
| Equipment / Furniture | | 6,624 | 10,600 | 10,600 | 14,702 | 4,102 | | 38.70% | 38.70% |
| Supplies / Materials | | 52,299 | 62,322 | 62,322 | 58,341 | (3,981) | | (6.39%) | (6.39%) |
| Contractual and Other | | 31,557 | 65,509 | 85,049 | 84,928 | 19,419 | | 29.64% | (0.14%) |
| BOCES Services | | - | - | - | - | - | | 0.00% | 0.00% |
| Total Supervision - Principals' Offices | | 3,429,548 | 3,550,092 | 3,572,403 | 3,593,648 | 43,556 | | 1.23% | 0.59% |
| Program Improvement | | 262,311 | 300,600 | 289,740 | 330,660 | 30,060 | | 10.00% | 14.12% |
| Arts & Education Initiative | | 83,538 | 94,633 | 94,633 | 94,633 | - | | 0.00% | 0.00% |
| Interdependence Institute | | 17,231 | 26,936 | 26,936 | 26,936 | - | | 0.00% | 0.00% |
| Teachers' Institute | | 256,791 | 265,000 | 265,335 | 270,301 | 5,301 | | 2.00% | 1.87% |
| The Center for Innovation | | - | - | - | 100,000 | 100,000 | | #DIV/0! | #DIV/0! |
| Professional Development | | 193,161 | 188,238 | 188,238 | 190,645 | 2,407 | | 1.28% | 1.28% |
| Sustainability Initiative | | 89,255 | 69,000 | 69,000 | 69,000 | - | | 0.00% | 0.00% |
| Assessment | | 14,299 | 75,600 | 75,600 | 75,600 | - | | 0.00% | 0.00% |
| Sub-Total Staff Development | | 916,586 | 1,020,007 | 1,009,482 | 1,157,775 | 137,768 | | 13.51% | 14.69% |
| TOTAL ADMIN. & IMPROVEMENT | | 4,680,828 | 4,921,953 | 4,954,676 | 5,136,625 | 214,672 | | 4.36% | 3.67% |

II. INSTRUCTION (Continued)

Teaching – Day School Program

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

In New York State, teacher salaries must be established through collective bargaining under the Taylor Law. The salary line is scheduled to increase by 3.18% overall compared to the current year's estimated actual. This growth reflects the combined effects of the re-negotiated contract settlement, added teacher experience and education where applicable, the addition of 2.0 FTE teaching positions at the high school and the elimination of 3.0 FTE teaching positions at the elementary schools, both due to anticipated fluctuations in enrollment. We have assumed "turnover" savings of \$350,000 associated with teacher retirements / resignations.

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

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

Non-salary instructional costs are allocated to each building on a per-pupil basis. Principals then assign these funds to specific departments based on need. Funds for non-salary instructional costs were reduced by 5% at all schools for 2009-10; the per-pupil allocation for 2010-11 had been reduced an additional 3%; and the 2011-12 per-pupil allocation was cut by another 10%. For 2012-13 this allocation will remain unchanged from last year.

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

| | | | 2010-11 | 2011-12 | 2011-12 | 2012-13 | Budget to | % Increase | (Decrease) |
|---|--|--|-------------------|-------------------|-------------------|-------------------|------------------|----------------|--------------|
| | | | Actual | Adopted | Estimate | Proposed | \$ Increase | Budget to | Budget to |
| INSTRUCTION (Continued) | | | Expended | Budget | Expended | Budget | (Decrease) | Budget | Est. Exp. |
| | | | | | | | | | |
| Day School Program | | | | | | | | | |
| Salaries | | | | | | | | | |
| Salaries - Edgewood | | | 4,021,789 | 4,200,098 | 4,087,944 | 4,374,506 | 174,408 | 4.15% | 7.01% |
| Salaries - Fox Meadow | | | 4,473,879 | 4,632,208 | 4,577,490 | 4,564,345 | (67,863) | (1.47%) | (0.29%) |
| Salaries - Greenacres | | | 4,197,560 | 4,260,067 | 4,286,811 | 4,328,580 | 68,513 | 1.61% | 0.97% |
| Salaries - Heathcote | | | 3,762,697 | 4,194,869 | 3,932,482 | 3,938,636 | (256,233) | (6.11%) | 0.16% |
| Salaries - Quaker Ridge | | | 4,567,903 | 4,671,332 | 4,495,214 | 4,445,558 | (225,774) | (4.83%) | (1.10%) |
| Sub-Total Salaries Elem. Schools | | | 21,023,828 | 21,958,574 | 21,379,941 | 21,651,625 | (306,949) | (1.40%) | 1.27% |
| Salaries - Middle School | | | 11,729,807 | 12,225,257 | 11,978,750 | 12,433,476 | 208,219 | 1.70% | 3.80% |
| Salaries - High School | | | 15,739,024 | 16,410,633 | 16,171,130 | 16,990,098 | 579,465 | 3.53% | 5.06% |
| Salaries - Districtwide | | | 1,796,010 | 1,993,162 | 1,522,934 | 1,601,831 | (391,331) | (19.63%) | 5.18% |
| Total Salaries | | | 50,288,669 | 52,587,626 | 51,052,755 | 52,677,030 | 89,404 | 0.17% | 3.18% |
| | | | | | | | | | |
| Equipment / Furniture | | | 173,513 | 160,305 | 160,305 | 176,237 | 15,932 | 9.94% | 9.94% |
| Supplies / Materials | | | 1,048,391 | 1,040,351 | 1,006,811 | 982,264 | (58,087) | (5.58%) | (2.44%) |
| Contractual and Other | | | 383,944 | 362,124 | 362,124 | 380,075 | 17,951 | 4.96% | 4.96% |
| BOCES Services | | | 25,822 | 42,745 | 42,745 | 42,745 | - | 0.00% | 0.00% |
| | | | | | | | | | |
| Total Day School Program | | | 51,920,339 | 54,193,151 | 52,624,740 | 54,258,351 | 65,200 | 0.12% | 3.10% |
| | | | | | | | | | |

II. INSTRUCTION (Continued)

Special Education Budget

This section of the budget funds instruction for pupils with special education needs. State and federal laws regulate much of the special education program for all eligible children who are 3 to 21 years of age. In December 2004, Congress reauthorized the federal law and, over the last few years, New York has responded accordingly. Changes to the federal and state regulations serve to reinforce the District's responsibility to provide programs and services which will enable students with disabilities to benefit from instruction. These changes also add to the volatility associated with special education costs. For example, in spring 2011 an unanticipated change was made whereby the District will now be required to pay for a former student's tuition who is attending a specialized "State Supported" facility. At one time, tuition charges associated with these schools were cost-neutral for the District but that has changed. What makes this situation even more egregious is the fact that responsibility for these students follows the school that provided the initial placement; therefore in this example, the District is now responsible for the tuition costs of a student who has not lived in the District for more than 10 years.

Scarsdale has created a comprehensive system of services aimed at complying with the mandates of the applicable laws. To the maximum extent appropriate, students participate in the general education curriculum, but they may also receive added support in general education classrooms, part-time special class settings (Learning Resource Centers), and full-time special class settings. A High School life skills program was introduced to offset the need to place students outside of the District, creating significant financial savings. With the use of federal stimulus funds, the District has been able to provide some of these students with supervised work experiences in and around Scarsdale. The District will continue to contract for services from neighboring districts, BOCES, and private day and residential facilities where these are appropriate for the child. The budget includes a general tuition increase of approximately 4%. In an effort to offset special education costs and maintain the viability of our in-district programs, we have opened enrollment in specialized programs to a limited number of out-of-district students on a tuition basis.

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

Staffing for the special education program largely reflects two fluctuating variables: the number of identified students, and teacher/ pupil ratios established by the state. 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. Rather than replacing the part-time occupational therapist (0.7 FTE), the District will continue with its 2 full-time occupational therapists and seek to contract with various agencies to cover the added demand. The contract costs will be included in the IDEA grant the District receives yearly.

| | | | | | | | | | |
|--------------------------------|--|--|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | | | | | | | | |
| | | | 2010-11 | 2011-12 | 2011-12 | 2012-13 | Budget to | % Increase | (Decrease) |
| | | | Actual | Adopted | Estimate | Proposed | S Increase | Budget to | Budget to |
| INSTRUCTION (Continued) | | | Expended | Budget | Expended | Budget | (Decrease) | Budget | Est. Exp. |
| | | | | | | | | | |
| Special Education | | | | | | | | | |
| Salaries - All Schools | | | 6,559,899 | 6,582,325 | 6,737,082 | 7,046,419 | 464,094 | 7.05% | 4.59% |
| Other Costs | | | 7,070 | 20,799 | 20,799 | 20,799 | - | 0.00% | 0.00% |
| BOCES Services | | | 1,403,278 | 1,953,235 | 2,343,292 | 2,094,902 | 141,667 | 7.25% | (10.60%) |
| Contractual School Services | | | 1,381,006 | 1,734,047 | 1,615,284 | 1,795,032 | 60,985 | 3.52% | 11.13% |
| | | | | | | | | | |
| Total Special Education | | | 9,351,253 | 10,290,406 | 10,716,457 | 10,957,152 | 666,746 | 6.48% | 2.25% |
| | | | | | | | | | |

II. INSTRUCTION (Continued)

Instructional Support

Technical Support Services

The Technical Support Services department manages the use of the District's network infrastructure and computer hardware. The department also helps to prepare teaching materials, repairs audio visual equipment and computers, delivers and configures equipment, and provides technical services to the schools' instructional technology, library, and Internet-related programs. The department is responsible for maintaining the District's servers, Internet services, and provides other support related to computer and network security.

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

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

Exclusive of contractual obligations, this budget has been decreased over the last few years. This year, the budget will remain flat.

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 \$120,000 for software, of which approximately \$75,000 is "reimbursed" by state software aid. This budget also supports the District Web-based content management system and District Web site, helping to facilitate the distribution of online documents and decreasing paper use.

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

Exclusive of contractual obligations, this budget has been decreased over the last few years. This year, the budget will remain flat.

| | | | 2010-11 | 2011-12 | 2011-12 | 2012-13 | Budget to | % Increase | (Decrease) |
|--------------------------------------|--|--|------------------|------------------|------------------|------------------|---------------|--------------|--------------|
| | | | Actual | Adopted | Estimate | Proposed | S Increase | Budget to | Budget to |
| | | | Expended | Budget | Expended | Budget | (Decrease) | Budget | Est. Exp. |
| INSTRUCTIONAL SUPPORT | | | | | | | | | |
| Audio-Visual Services | | | | | | | | | |
| Salaries | | | 328,923 | 336,247 | 345,136 | 352,736 | 16,489 | 4.90% | 2.20% |
| Equipment / Furniture | | | 10,271 | 8,199 | 8,199 | 2,449 | (5,750) | (70.13%) | (70.13%) |
| Supplies / Materials | | | 19,563 | 20,000 | 20,000 | 21,250 | 1,250 | 6.25% | 6.25% |
| Contractual and Other | | | 50,936 | 42,000 | 42,000 | 46,500 | 4,500 | 10.71% | 10.71% |
| BOCES Services | | | - | - | - | - | - | #DIV/0! | 0.00% |
| Total Audio Visual Services | | | 409,693 | 406,446 | 415,335 | 422,935 | 16,489 | 4.06% | 1.83% |
| Instructional Computers | | | | | | | | | |
| Salaries | | | 376,523 | 390,457 | 393,898 | 403,189 | 12,732 | 3.26% | 2.36% |
| Consulting Fees | | | - | - | - | - | - | 0.00% | 0.00% |
| Instructional Computer Software | | | 115,037 | 115,000 | 115,000 | 120,000 | 5,000 | 4.35% | 4.35% |
| Other Expenses | | | 161,872 | 202,690 | 202,690 | 197,690 | (5,000) | (2.47%) | (2.47%) |
| BOCES Services | | | 16,782 | 5,000 | 5,000 | 5,000 | - | 0.00% | 0.00% |
| Total Instructional Computers | | | 670,214 | 713,147 | 716,588 | 725,879 | 12,732 | 1.79% | 1.30% |
| TOTAL INSTRUCTIONAL SUPPORT | | | 1,079,907 | 1,119,593 | 1,131,923 | 1,148,814 | 29,221 | 2.61% | 1.49% |

II. INSTRUCTION (Continued)

Pupil Personnel Services

Guidance

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

Contractual services included in this budget include the fee for social workers at the Middle and High Schools provided by the Scarsdale Family Counseling Service (SFCC). The cost of the program for 2011/12 is \$209,444. The 2012/13 budget for SFCC is \$216,775, a 3.5% increase this year after a 10% cut in the prior year budget.

Psychological Services

This budget provides for the salaries, equipment, supplies and other items necessary to provide psychological services to all seven schools. Staffing is flat. Exclusive of contractual obligations, these budgets have remained 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 – pp. 3-5 for detailed coaching summary.**

Exclusive of contractual obligations and BOCES services, these budgets have remained flat.

| | | | | | | | Budget to | | |
|------------------------------------|--|------------------|------------------|------------------|------------------|--|----------------|--------------|--------------|
| | | 2010-11 | 2011-12 | 2011-12 | 2012-13 | | Budget | % Increase | (Decrease) |
| | | Actual | Adopted | Estimate | Proposed | | \$ Increase | Budget to | Budget to |
| | | Expended | Budget | Expended | Budget | | (Decrease) | Budget | Est. Exp. |
| PUPIL PERSONNEL SERVICES | | | | | | | | | |
| Guidance | | | | | | | | | |
| | Salaries | 2,263,201 | 2,353,889 | 2,353,652 | 2,404,361 | | 50,472 | 2.14% | 2.15% |
| | Equipment / Furniture | - | - | - | - | | - | #DIV/0! | #DIV/0! |
| | Supplies / Materials | 4,054 | 3,349 | 3,349 | 3,349 | | - | 0.00% | 0.00% |
| | Contractual and Other | 240,476 | 221,530 | 225,730 | 233,061 | | 11,531 | 5.21% | 3.25% |
| | BOCES Services | - | - | - | - | | - | 0.00% | 0.00% |
| | Total Guidance | 2,507,731 | 2,578,768 | 2,582,731 | 2,640,771 | | 62,003 | 2.40% | 2.25% |
| Psychological Services | | | | | | | | | |
| | Salaries | 1,375,789 | 1,395,832 | 1,416,118 | 1,449,926 | | 54,094 | 3.88% | 2.39% |
| | Equipment / Furniture | 123 | 600 | 600 | 600 | | - | 0.00% | 0.00% |
| | Supplies / Materials | 9,409 | 8,241 | 8,241 | 8,241 | | - | 0.00% | 0.00% |
| | Contractual and Other | 645 | 837 | 837 | 837 | | - | 0.00% | 0.00% |
| | BOCES Services | - | - | - | - | | - | 0.00% | 0.00% |
| | Total Psychological Services | 1,385,966 | 1,405,510 | 1,425,796 | 1,459,604 | | 54,094 | 3.85% | 2.37% |
| Health Services | | | | | | | | | |
| | Salaries | 933,992 | 895,334 | 881,035 | 903,652 | | 8,318 | 0.93% | 2.57% |
| | Equipment / Furniture | - | 970 | 970 | 970 | | - | 0.00% | 0.00% |
| | Supplies / Materials | 15,129 | 20,173 | 20,173 | 20,173 | | - | 0.00% | 0.00% |
| | Contractual and Other | 218,674 | 221,176 | 221,176 | 226,512 | | 5,336 | 2.41% | 2.41% |
| | BOCES Services | - | - | - | - | | - | 0.00% | 0.00% |
| | Total Health Services | 1,167,795 | 1,137,653 | 1,123,354 | 1,151,307 | | 13,654 | 1.20% | 2.49% |
| Interscholastic Athletics | | | | | | | | | |
| | Salaries | 813,220 | 834,130 | 834,130 | 846,514 | | 12,384 | 1.48% | 1.48% |
| | Equipment / Furniture | 20,696 | 14,193 | 14,193 | 14,353 | | 160 | 1.13% | 1.13% |
| | Supplies / Materials | 39,603 | 28,409 | 28,409 | 28,249 | | (160) | (0.56%) | (0.56%) |
| | Contractual and Other | 130,036 | 140,307 | 140,307 | 140,307 | | - | 0.00% | 0.00% |
| | BOCES Services | 93,652 | 85,382 | 85,382 | 98,456 | | 13,074 | 15.31% | 15.31% |
| | Total Interscholastic Athletics | 1,097,207 | 1,102,421 | 1,102,421 | 1,127,879 | | 25,458 | 2.31% | 2.31% |
| TOTAL PUPIL PERSONNEL SVCS. | | | | | | | | | |
| | | 6,158,699 | 6,224,352 | 6,234,302 | 6,379,561 | | 155,209 | 2.49% | 2.33% |

Please proceed to the next page

| | | | | | | | | | |
|------------|-----------------------------------|--|------------------|------------------|------------------|------------------|--------------------|-------------------|-------------------|
| | | | | | | | | | |
| | | | 2010-11 | 2011-12 | 2011-12 | 2012-13 | Budget to | | |
| | | | Actual | Adopted | Estimate | Proposed | Budget | % Increase | (Decrease) |
| | | | Expended | Budget | Expended | Budget | \$ Increase | Budget to | Budget to |
| | | | | | | | (Decrease) | Budget | Est. Exp. |
| III | TOTAL PUPIL TRANSPORTATION | | 3,549,834 | 3,623,690 | 3,546,768 | 3,860,689 | 236,999 | 6.54% | 8.85% |
| | | | | | | | | | |
| | Encumbrances - Year End | | 2,329 | - | - | - | - | | |
| | | | | | | | | | |
| | GRAND TOTAL PUPIL TRANS. | | 3,552,163 | 3,623,690 | 3,546,768 | 3,860,689 | 236,999 | 6.54% | 8.85% |
| | | | | | | | | | |

III. PUPIL TRANSPORTATION

The Pupil Transportation section of the budget provides for student transportation to and from school, maintenance of the District's fleet, and acquisition of new vehicles as needed. The District fleet will travel over 600,000 miles during the next school year.

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

- All Scarsdale students residing 1.5 miles or more from the District school they attend are eligible for transportation. The District provides transportation for 1,891 students for education programs in the District, or about 40% of District students. This percentage remains relatively consistent over time.
- By law, the District must transport students living 1.5 miles or more from private/parochial schools located within a 15-mile radius of their Scarsdale address. Special education students attending District-approved programs inside and outside Scarsdale are eligible for transportation without regard to distance. We transport 381 students to 74 private, parochial and special education programs both in and out of Scarsdale. We also transport local parochial school students to special education services in District buildings. Special education students now require nine bus monitors to provide supervision. The department works with the Special Education Director to determine this staffing.
- The District transports students to athletic and other extracurricular events and on school-related field trips where possible.

The District transports a small number of students from other districts to schools attended by Scarsdale residents. Fees are collected for these arrangements, estimated this year at about \$30,000. The District continues to seek these arrangements where they are consistent with the needs of Scarsdale students, although each district's needs may change from year to year. This budget assumes continuation of these fees.

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

The drivers' contract was settled three years ago with no increase for the first two years and a 1.5% increase for both 2011-12 and 2012-13. Fuel costs have increased recently. This budget assumes a cost per gallon of \$3.65; as of December 31, 2011, the price was \$3.30 for diesel fuel, and \$2.84 for gasoline, compared to a budgeted cost of \$3.05.

A long-range vehicle replacement program is supported by a rigorous evaluation process. Unable to keep up with planned replacement of large buses, however, the District negotiated a lease-purchase of eight large buses in 2005 to replace those bought from 1988 to 1990. That lease has concluded. We request funds in 2012-13 to purchase four vehicles: two large buses and two mini-buses. No large buses were purchased in 2007-08 and 2011-12 and one each was purchased in 2008-09, 2009-10 and 2010-11. If we continue to be unable to replace buses as scheduled, we will need to enter into a new lease-finance arrangement in coming years. The equipment line also includes an allowance for replacing radio equipment. **See Appendix H for detailed vehicle information.**

Contracted Services is the second largest component of this budget. This portion includes maintenance/repair of the District's fleet, and transportation not provided by District vehicles. Maintenance costs continue to rise, but timely maintenance and repair of vehicles is critical to the safety of students and drivers. Since 1991, the District has shared the cost of the Village maintenance garage and contracted with the Village for inspections, maintenance, and needed repairs. We are in the process of negotiating a new contract with the Village, retroactive to July 1, 2011. This cost-effective relationship has improved the efficiency and effectiveness of our maintenance program, as evident from outstanding report cards (the equivalent of an "A") from the state's Dept. of Transportation.

| | | | 2010-11 | 2011-12 | 2011-12 | 2012-13 | 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 | | | 2,247,437 | 2,295,200 | 2,227,312 | 2,290,949 | (4,251) | (0.19%) | 2.86% |
| Equipment / Furniture | | | 161,616 | 91,500 | 87,224 | 297,000 | 205,500 | 224.59% | 240.50% |
| Supplies / Materials | | | 243,600 | 276,850 | 308,850 | 308,850 | 32,000 | 11.56% | 0.00% |
| Contractual and Other | | | 18,522 | 43,000 | 24,500 | 43,700 | 700 | 1.63% | 78.37% |
| BOCES Services | | | - | - | - | - | - | #DIV/0! | #DIV/0! |
| Total District Operated Vehicles | | | 2,671,175 | 2,706,550 | 2,647,886 | 2,940,499 | 233,949 | 8.64% | 11.05% |
| | | | | | | | | | |
| CONTRACTUAL SERVICES | | | | | | | | | |
| Garage Equipment | | | - | - | - | - | - | 100.00% | 100.00% |
| Vehicle Maint. & Repair | | | 763,503 | 790,550 | 775,000 | 793,600 | 3,050 | 0.39% | 2.40% |
| Lease - Maintenance Facility | | | 85,000 | 85,000 | 85,000 | 85,000 | - | 0.00% | 0.00% |
| Contractual and Other | | | 22,941 | 27,140 | 27,140 | 27,140 | - | 0.00% | 0.00% |
| Athletics & Extracurricular | | | 5,520 | 10,000 | 10,000 | 10,000 | - | 0.00% | 0.00% |
| BOCES Services | | | 1,695 | 4,450 | 1,742 | 4,450 | - | 0.00% | 155.45% |
| Total Contractual Services | | | 878,659 | 917,140 | 898,882 | 920,190 | 3,050 | 0.33% | 2.37% |
| | | | | | | | | | |
| TOTAL TRANSPORTATION | | | 3,549,834 | 3,623,690 | 3,546,768 | 3,860,689 | 236,999 | 6.54% | 8.85% |
| | | | | | | | | | |

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| | | | | | | | | | |
|-----------|------------------------------------|--|-----------------|----------------|-----------------|-----------------|--------------------|-------------------|-------------------|
| | | | | | | | | | |
| | | | 2010-11 | 2011-12 | 2011-12 | 2012-13 | Budget to | | |
| | | | Actual | Adopted | Estimate | Proposed | Budget | % Increase | (Decrease) |
| | | | Expended | Budget | Expended | Budget | \$ Increase | Budget to | Budget to |
| | | | | | | | (Decrease) | Budget | Est. Exp. |
| | | | | | | | | | |
| IV | TOTAL COMMUNITY SVCS. | | 342,963 | 346,912 | 346,802 | 348,445 | 1,533 | 0.44% | 0.47% |
| | | | | | | | | | |
| | Encumbrances - Year End | | - | - | - | - | - | | |
| | | | | | | | | | |
| | GRAND TOTAL COMMUNITY SVCS. | | 342,963 | 346,912 | 346,802 | 348,445 | 1,533 | 0.44% | 0.47% |
| | | | | | | | | | |

IV. COMMUNITY SERVICES

Civic Activities and Census

This budget provides custodial supervision for community activities in the schools and District census information. The costs in the first three categories below are for custodial overtime. Negotiations between the District and the custodial and secretarial unions have resulted in a 0% increase in salary costs in these budget codes.

Funding for the Scarsdale Teen Center is also included here; the proposed budget recommends maintaining the current funding for the Teen Center at \$65,000. As a result, the total Community Services budget will remain level.

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. This category is projected to remain flat as the result of a contractual zero percent salary adjustment in 2012-13.

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. This category is projected to remain flat as the result of a contractual zero percent salary adjustment in 2012-13.

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. This category is projected to remain flat as the result of a contractual zero percent salary adjustment in 2012-13.

Teen Center

This budget includes funding for the Scarsdale Teen Center at the same funding level as last year. Responsibility for the Teen Center has been shared jointly by the Village and the School District.

Census

This line provides for continuation of the District's census information function. It provides for a full-time clerical position that reports to the Assistant Superintendent for Personnel and Administrative Services, as well as for the District's demographic services.

| | | | 2010-11 | 2011-12 | 2011-12 | 2012-13 | Budget to | % Increase | (Decrease) |
|-----------------------------|------------------------|--|----------------|----------------|----------------|----------------|--------------|--------------|--------------|
| | | | Actual | Adopted | Estimate | Proposed | \$ Increase | Budget to | Budget to |
| | | | Expended | Budget | Expended | Budget | (Decrease) | Budget | Est. Exp. |
| CIVIC ACTIVITIES | | | | | | | | | |
| | | | | | | | | | |
| Recreation Department | | | 28,143 | 36,640 | 36,640 | 36,640 | - | 0.00% | 0.00% |
| Community Groups | | | 49,350 | 42,830 | 42,830 | 42,830 | - | 0.00% | 0.00% |
| School Functions | | | 117,030 | 134,333 | 134,333 | 134,333 | - | 0.00% | 0.00% |
| Teen Center | | | 75,000 | 65,000 | 65,000 | 65,000 | - | 0.00% | 0.00% |
| | | | | | | | | | |
| | Total Civic Activities | | 269,523 | 278,803 | 278,803 | 278,803 | - | 0.00% | 0.00% |
| | | | | | | | | | |
| CENSUS | | | 73,440 | 68,109 | 67,999 | 69,642 | 1,533 | 2.25% | 2.42% |
| | | | | | | | | | |
| TOTAL COMMUNITY SVC. | | | 342,963 | 346,912 | 346,802 | 348,445 | 1,533 | 0.44% | 0.47% |
| | | | | | | | | | |

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| | | | 2010-11 | 2011-12 | 2011-12 | 2012-13 | Budget to | | |
|---|--------------------------------|--|------------|------------|------------|------------|---------------------------|------------|------------|
| | | | Actual | Adopted | Estimate | Proposed | Budget | % Increase | (Decrease) |
| | | | Expended | Budget | Expended | Budget | \$ Increase (Decrease) | Budget to | Budget to |
| V | UNDISTRIBUTED | | | | | | | Budget | Est. Exp. |
| | Employee Benefits | | 26,170,300 | 33,745,599 | 29,644,406 | 35,070,842 | 1,325,243 | 3.93% | 18.31% |
| | Debt Service - Lease Purchases | | 1,924,631 | 1,933,103 | 1,881,533 | 1,836,431 | (96,672) | (5.00%) | (2.40%) |
| | Debt Service - Bonds | | 7,768,411 | 7,806,490 | 7,806,490 | 7,831,382 | 24,892 | 0.32% | 0.32% |
| | | | | | | | | | |
| | TOTAL UNDISTRIBUTED | | 35,863,342 | 43,485,192 | 39,332,429 | 44,738,655 | 1,253,463 | 2.88% | 13.74% |
| | | | | | | | | | |
| | Encumbrances - Year End | | 40,203 | - | - | - | - | | |
| | | | | | | | | | |
| | GRAND TOTAL UNDISTRIBUTED | | 35,903,545 | 43,485,192 | 39,332,429 | 44,738,655 | 1,253,463 | 2.88% | 13.74% |
| | | | | | | | | | |

V. UNDISTRIBUTED COSTS

Employee Benefits

Teachers Retirement System/Employee Retirement System Assessments

These are mandatory contributions to the two NYS Retirement Systems. Assessments for the 2012-13 budget will rise significantly as a result of diminished investment returns for the state-managed systems. For the Employee Retirement System (ERS), the required contribution for 2011-12 was 15.8% of salary; for 2012-13, that rate will increase to 18.9%, or growth of 19.6%. The Teachers Retirement System (TRS) contribution for 2011-12 was 11.11% of salary; for 2012-13, that rate will increase to 11.84%, a 6.6% increase.

Social Security/Medicare

This represents the District's share of the FICA tax. The last two years were unprecedented in that the relevant wage base maximum of \$106,300 did not increase in 2010 or 2011. For 2012, the wage base has increased to \$110,100. This budget assumes a 2013 maximum wage base of \$115,605. Coupled with contractual salary increases, this will result in a 1.86% budget-to-budget increase in FICA expense.

Health Insurance

Regional health care costs will again increase, consistent with the market. The District's health insurance consultants have recommended that the proposed budget for the District's self-insured plan reflect a 4.25% increase to \$13,800,361 (budget-to-budget). Employee cost-sharing (overall, 17% of costs) has created direct program savings. The District also purchases stop-loss insurance to reduce its risk from excessive claims volatility.

Dental Insurance and Other Union Welfare Funds

The Scarsdale Teachers Association, regardless of the union affiliation of the employee, manages dental insurance and other items included in the District's benefit package. The District pays the STA a contractually stipulated amount, times the number of covered employees. The 2012-13 contribution amount is \$1,756 per employee.

Life Insurance

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

Unemployment Insurance

While the District does not pay unemployment insurance premiums, it is required to reimburse the state on a dollar-for-dollar basis for any employees determined to be eligible for Scarsdale coverage. These costs are projected to increase slightly next year.

Workers' Compensation

This mandated coverage is estimated to increase by 9.83% compared to the current year actual which is currently 8% above the current year budget. These increases are based on the District's recent experience in our workers' compensation consortium as well as a loss of earnings on the consortium investments.

Other Benefits

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

| | | | | | | | Budget to | | |
|----------------------------|--|------------|------------|------------|------------|--|-------------|-----------------------|-----------|
| UNDISTRIBUTED EXPENSES | | 2010-11 | 2011-12 | 2011-12 | 2012-13 | | Budget | % Increase (Decrease) | |
| | | Actual | Adopted | Estimate | Proposed | | \$ Increase | Budget to | Budget to |
| | | Expended | Budget | Expended | Budget | | (Decrease) | Budget | Est. Exp. |
| EMPLOYEE BENEFITS | | | | | | | | | |
| Teachers' Retirement | | 5,253,825 | 9,130,531 | 6,809,996 | 9,541,077 | | 410,546 | 4.50% | 40.10% |
| Employees' Retirement | | 1,748,071 | 3,285,490 | 2,482,393 | 3,446,450 | | 160,960 | 4.90% | 38.84% |
| Social Security / Medicare | | 5,175,509 | 5,544,635 | 5,405,270 | 5,648,000 | | 103,365 | 1.86% | 4.49% |
| Health Insurance | | 11,539,947 | 13,238,000 | 12,413,500 | 13,800,361 | | 562,361 | 4.25% | 11.17% |
| Dental Insurance | | 1,028,924 | 1,046,976 | 1,041,810 | 1,055,356 | | 8,380 | 0.80% | 1.30% |
| Life Insurance | | 327,513 | 347,600 | 331,366 | 344,620 | | (2,980) | (0.86%) | 4.00% |
| Unemployment Insurance | | 55,286 | 64,000 | 64,000 | 65,280 | | 1,280 | 2.00% | 2.00% |
| Workers' Compensation | | 441,231 | 441,289 | 472,579 | 519,048 | | 77,759 | 17.62% | 9.83% |
| Other Benefits | | 599,994 | 647,078 | 623,492 | 650,650 | | 3,572 | 0.55% | 4.36% |
| TOTAL EMPLOYEE BENEFITS | | 26,170,300 | 33,745,599 | 29,644,406 | 35,070,842 | | 1,325,243 | 3.93% | 18.31% |

V. UNDISTRIBUTED COSTS (Continued)

Debt Service

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

In September 2008, the District refinanced the outstanding balances of the January 2000 and December 2000 debt, saving \$544,008 over a seven year period or an average of \$77,715 per year. In October 2010, the District refinanced the outstanding balances of the June 2002 debt, saving \$2.7M over a nine-year period or an average of \$300,000 per year. In September, 2011, the lease financing for the Energy Performance Contract was also refinanced, saving \$958,000 over a twelve and a half year period or an average of \$76,671 per year. The Business Office periodically reviews the remaining debt (2004 and 2006 issuances) to determine if it can be refinanced at a savings, despite the existence of call provisions and other penalties attached to these more recent debt issues.

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

In 2010/11, the District entered into a five-year lease offered on New York State contract to pay for 20 copiers Districtwide. Please see **Appendix J, page 5.**

See Appendix J for other Debt Service details.

| | | | | | | | | | |
|--|--|------------------|------------------|------------------|------------------|--------------------|-------------------|-------------------|--|
| | | | | | | | | | |
| UNDISTRIBUTED EXPENSES | | 2010-11 | 2011-12 | 2011-12 | 2012-13 | Budget to | | | |
| (CONTINUED) | | Actual | Adopted | Estimate | Proposed | Budget | % Increase | (Decrease) | |
| | | Expended | Budget | Expended | Budget | \$ Increase | Budget to | Budget to | |
| | | | | | | (Decrease) | Budget | Est. Exp. | |
| DEBT SERVICE | | | | | | | | | |
| Lease Purchases | | | | | | | | | |
| | | | | | | | | | |
| Lease Purchase - Computers | | 985,301 | 986,863 | 973,648 | 966,862 | (20,001) | (2.03%) | (0.70%) | |
| Lease Purchase - Energy Performance Contract | | 697,906 | 697,906 | 659,551 | 621,235 | (76,671) | (10.99%) | (5.81%) | |
| Lease Purchase - Copiers | | 241,424 | 248,334 | 248,334 | 248,334 | - | 0.00% | 0.00% | |
| Lease Purchase - Buses | | - | - | - | - | - | #DIV/0! | #DIV/0! | |
| Total Lease Purchases | | 1,924,631 | 1,933,103 | 1,881,533 | 1,836,431 | (96,672) | (5.00%) | (2.40%) | |
| | | | | | | | | | |
| Bonds | | | | | | | | | |
| Principal Payments | | 5,840,000 | 5,785,000 | 5,785,000 | 6,005,000 | 220,000 | 3.80% | 3.80% | |
| Interest Payments | | 1,928,411 | 2,021,490 | 2,021,490 | 1,826,382 | (195,108) | (9.65%) | (9.65%) | |
| Refinancing Savings | | - | - | - | - | - | #DIV/0! | #DIV/0! | |
| Total Bonds | | 7,768,411 | 7,806,490 | 7,806,490 | 7,831,382 | 24,892 | 0.32% | 0.32% | |
| | | | | | | | | | |
| TOTAL DEBT SERVICE | | 9,693,042 | 9,739,593 | 9,688,023 | 9,667,813 | (71,780) | (0.74%) | (0.21%) | |
| | | | | | | | | | |

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 for June 30, 2012 is \$18.56M. This is approximately \$4.7M more than the April 2011 estimate. Based on the most recent information, we now expect material surpluses in several areas, primarily teaching salaries, heating costs and health insurance. These surpluses will be offset partially by an estimated \$330,000 deficit in special education. Our current plan is to use most of this additional surplus to offset the 2012/13 taxes. This will leave the District with an undesignated reserve balance of approximately \$5.35M or 3.8% of next year's budget, below the 4.0% maximum allowable under NYS law. Future events may alter these assumptions materially, and the Board will continue to monitor fund balances throughout the year. We currently estimate that the fund balance at June 30, 2013 will decrease by \$3,193,598. Five year trends suggest this number may be conservative (i.e., the actual decrease will be less than \$3.2M). If current trends in spending for fuel oil, natural gas, electric, social security and health insurance were to continue, the fund balance (p. 58) could increase by another \$0.5M to \$1.0M.

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.

Retirement Contribution Reserve This reserve is available to fund contributions to the State Retirement System for non-teaching staff. This budget proposes adding \$598,161 to this reserve, which will be available to offset future tax increases caused by growth in the system's contribution rate.

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 3.8% of the 2012-13 proposed budget, or \$5.35M.

Designated for Next Year This is the amount of surplus shown as a revenue item in the 2012-13 budget, offsetting tax levy by the same amount.

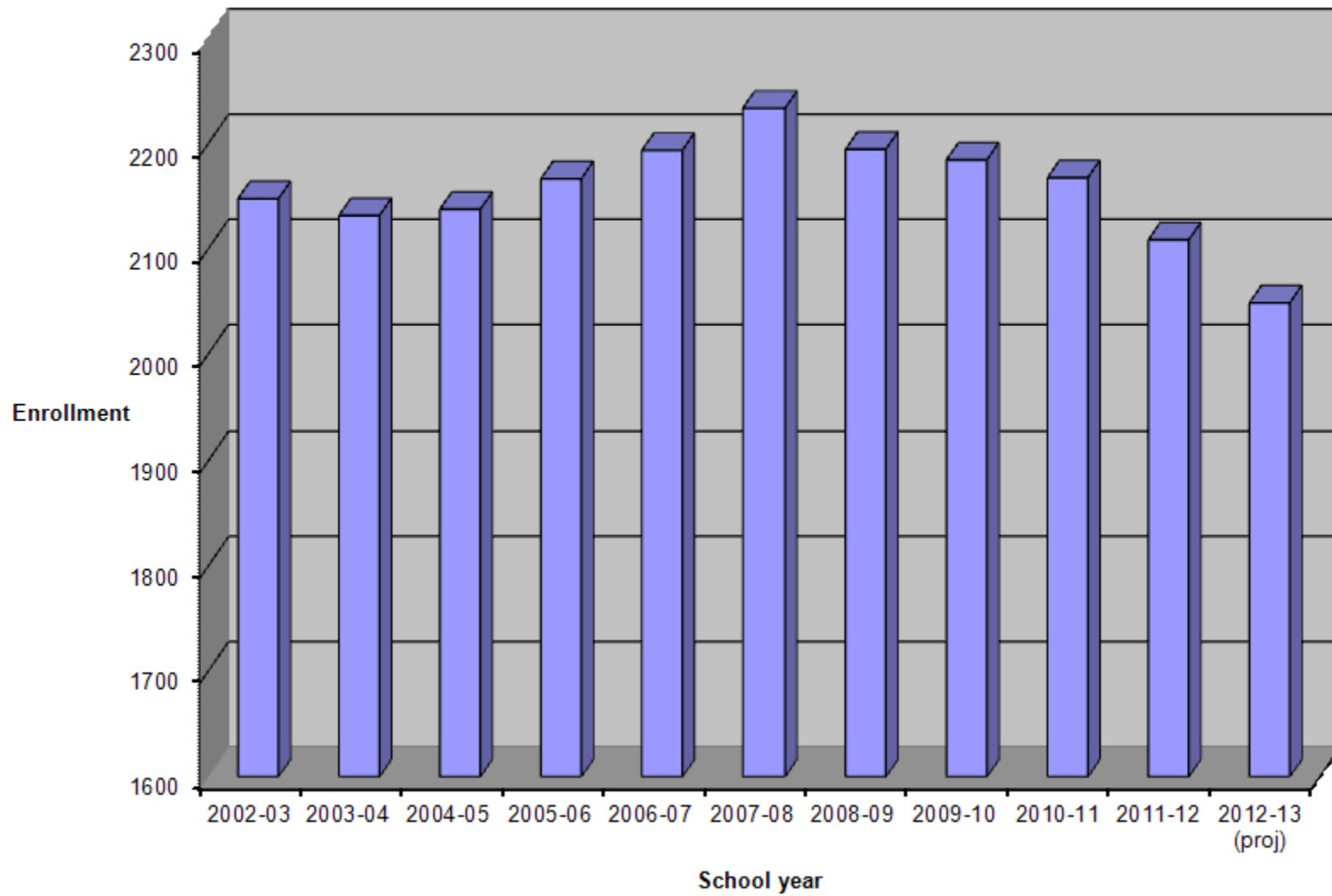
The Board of Education will continue to receive fund balance updates throughout the remainder of the fiscal year. It will re-evaluate the level and disposition of 2011-12 budget surplus and the balances in all reserve funds.

| Fund Balance Projection for 2011/12 and 2012/13 | | | | | | | |
|---|---------------------------|---|--|--|---------------------------|--------------------------------------|--|
| Category | 2011-12 Orig. Bud. | Current 2011-12 Est. Act. | 2011-12 Estimated Surplus (Deficit) | | 2012-13 Prop. Bud. | Current 2012-13 Est. Act. | 2012-13 Estimated Surplus (Deficit) |
| Revenue: | | | | | | | |
| Tax Levy | 123,477,125 | 123,477,125 | - | | 127,045,773 | 127,045,773 | - |
| State Aid | 5,418,940 | 5,506,163 | 87,223 | | 5,800,394 | 5,800,394 | - |
| Interest Earnings | 381,951 | 291,951 | (90,000) | | 300,563 | 300,563 | - |
| Interest - Reserves | 5,000 | 5,000 | - | | 5,000 | 5,000 | - |
| Prior Year Fund Balance used | 6,867,380 | - | (6,867,380) | | 6,313,598 | - | (6,313,598) |
| Reserves - Budgeted to be used | 250,000 | - | (250,000) | | 250,000 | - | (250,000) |
| All Other | 2,043,542 | 1,987,581 | (55,961) | | 2,075,251 | 2,075,251 | - |
| Total Revenue | 138,443,938 | 131,267,820 | (7,176,118) | | 141,790,579 | 135,226,981 | (6,563,598) |
| Expenditure: | | | | | | | |
| Teaching Salaries (all codes) | 59,338,043 | 58,109,225 | 1,228,818 | | 59,854,586 | 59,854,586 | - |
| Special Education (net of Sal) | 3,708,081 | 3,979,375 | (271,294) | | 3,910,733 | 3,910,733 | - |
| Oil / Gas | 981,578 | 577,917 | 403,661 | | 981,578 | 981,578 | - |
| Health Insurance | 13,238,000 | 12,413,500 | 824,500 | | 13,800,361 | 13,800,361 | - |
| All Other | 61,178,236 | 57,043,534 | 4,134,702 | | 63,243,321 | 60,223,321 | 3,020,000 |
| Prior Year Encumbrances | 2,608,109 | 2,453,109 | 155,000 | | 2,608,109 | 2,483,109 | 125,000 |
| Other Fund Balance Items | - | (350,000) | 350,000 | | - | (225,000) | 225,000 |
| Total Expenditures | 141,052,047 | 134,226,660 | 6,825,387 | | 144,398,688 | 141,028,688 | 3,370,000 |
| | | | | | | | |
| | | Current | Changes (+/-) | | | Current | Changes (+/-) |
| | June 30, 2011 Act. | 2011-12 Est. Act. | to Fund Balance | | June 30, 2012 Est. | 2012-13 Est. Act. | to Fund Balance |
| Fund Balance: | | | | | | | |
| Tax Certiorari Reserve | 2,026,429 | 2,069,794 | 43,365 | | 2,069,794 | 2,069,794 | - |
| Repair Reserve | 435,127 | 435,127 | - | | 435,127 | 435,127 | - |
| Health Insurance | 2,695,427 | 2,695,427 | - | | 2,695,427 | 2,695,427 | - |
| Debt Service | 440,777 | 440,777 | - | | 440,777 | 440,777 | - |
| Retirement Contribution Reserve | 903,135 | 1,251,296 | 348,161 | | 1,251,296 | 1,001,296 | (250,000) |
| Undesignated | 5,537,757 | 5,349,282 | (188,475) | | 5,349,282 | 5,349,282 | - |
| All Other | 5,000 | 5,000 | - | | 5,000 | 5,000 | - |
| Subtotal - Before Est. Budgeted Designations | 12,043,652 | 12,246,703 | 203,051 | | 12,246,703 | 11,996,703 | (250,000) |
| Debt Service Reserve Designated to be used | - | - | - | | - | - | - |
| Fund (PY) Balance Designated to be used | 6,867,380 | - | (6,867,380) | | 6,313,598 | - | (6,313,598) |
| Est. (CY) Fund Balance Designated to be used | - | 6,313,598 | 6,313,598 | | - | 3,370,000 | 3,370,000 |
| Subtotal - Estimated Budgeted Designations | 6,867,380 | 6,313,598 | (553,782) | | 6,313,598 | 3,370,000 | (2,943,598) |
| Total Fund Balance | 18,911,032 | 18,560,301 | (350,731) | | 18,560,301 | 15,366,703 | (3,193,598) |
| Prior Year Fund Balance as of June 30, 2011 | 18,911,032 | Projected Current Year Fund Balance as of June 30, 2012 | | | 18,560,301 | | |
| Current Year Revenue Surplus (Deficit) | (7,176,118) | Current Year Revenue Surplus (Deficit) | | | (6,563,598) | | |
| Current Year Expenditure Surplus (Deficit) | 6,825,387 | Current Year Expenditure Surplus (Deficit) | | | 3,370,000 | | |
| Projected Current Year Fund Balance as of June 30, 2012 | 18,560,301 | Projected Current Year Fund Balance as of June 30, 2013 | | | 15,366,703 | | |

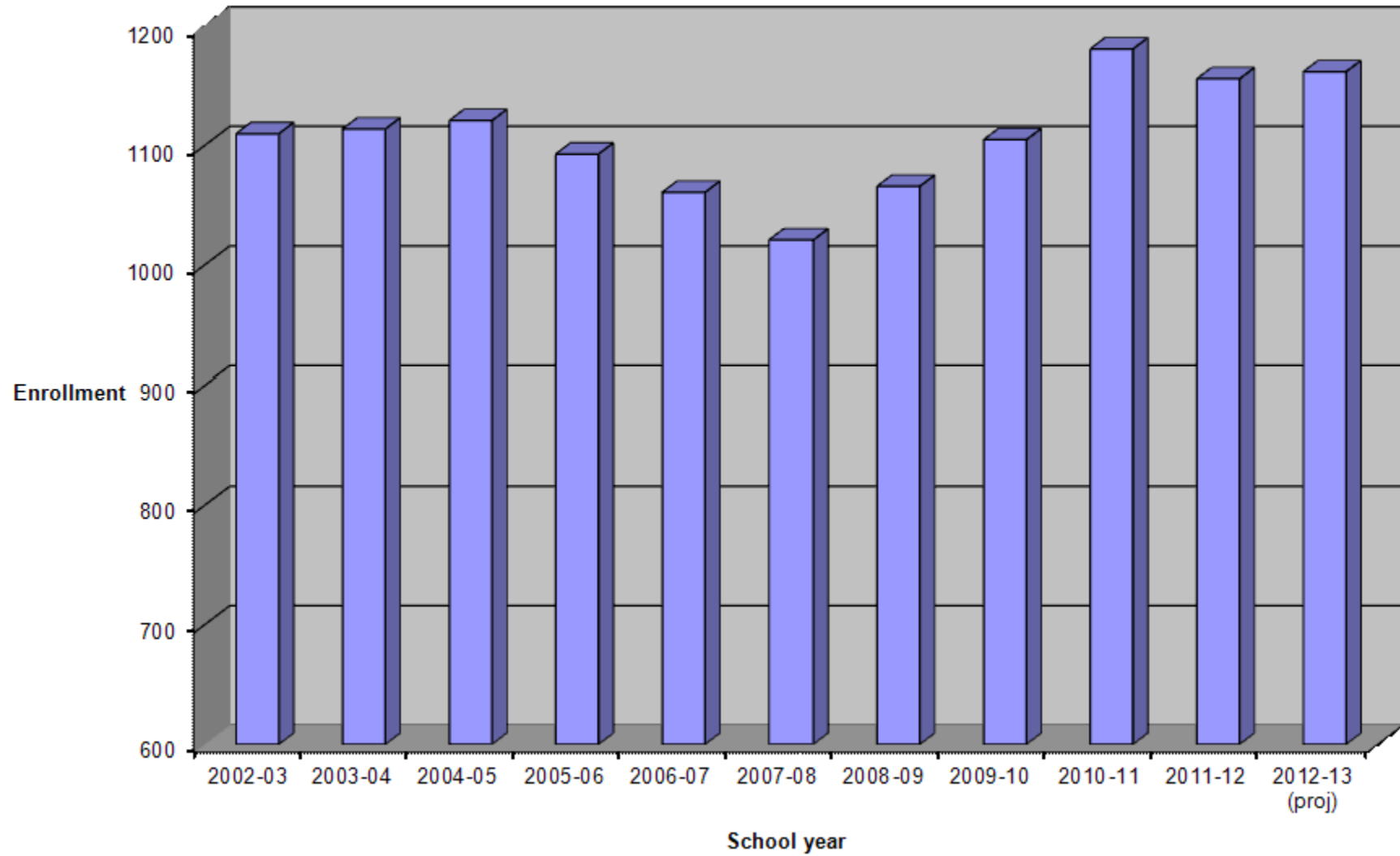
| Summary of 2010-11 Actual Grant Expenditures and 2011-12 Grant Awards | | | | | | | | |
|--|---|---|---|---|---|---|---|------------------|
| | Grant #51 Title II - A Teacher / Principal Training / Recruitment | Grant #52 IDEA - Part B Section 619 Funds | Grant #53 IDEA - Part B Section 611 Funds | Grant #54 Title IV - NCLB F.K.A. Drug Free Schools | ARRA Grant(s) Special Education | Grant #59 Ed Job Funds | Grant #67 Section 4408 Summer School Spec. Ed. Aid | |
| | 2010-11 Actual Costs | 2010-11 Actual Costs | 2010-11 Actual Costs | 2010-11 Actual Costs | 2010-11 Actual Costs | 2010-11 Actual Costs | 2010-11 Actual Costs | Grand Total |
| Professional Salaries | | | - | | 3,644 | | | 3,644 |
| Support Staff Salaries | | | 172,427 | | 29,969 | - | | 202,396 |
| Purchased Services | 82,535 | 20,297 | 566,426 | - | | | 199,797 | 869,055 |
| Supplies and Materials | | | 10,760 | | 28,968 | | | 39,728 |
| Travel Expenses | | | 470 | | | | | 470 |
| Indirect Costs | | | | | | | | - |
| BOCES Services | | | | | 492,030 | | | 492,030 |
| Minor Remodeling | | | | | | | | - |
| Equipment | | | | | | | | - |
| 2010/11 Total | 82,535 | 20,297 | 750,083 | - | 554,611 | - | 199,797 | 1,607,323 |
| Anticipated Recurring Costs (Not Budgeted Elsewhere) | 82,535 | 15,297 | 695,083 | - | 554,611 | - | 199,797 | 1,547,323 |
| Surplus Funds (This amount is guesstimated) | - | 5,000 | 55,000 | - | - | - | - | 60,000 |
| 2010/11 Total | 82,535 | 20,297 | 750,083 | - | 554,611 | - | 199,797 | 1,607,323 |
| | We intend on using 100% of the 2010/11 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. \$640K is used for other special education services, including speech therapy, OT & PT services and other services that are not adequately budgeted within the General Fund. | In 2010/11, the funding for the grant was eliminated. | In 2011/12, the funding for the grant was eliminated. | We did not have this funding in the 2009-10 or 2010-11 School Year. | The state reimburses us 80% of the Special Education related summer school costs. These costs have grown significantly in the past few years, therefore this grant has grown from under \$50K in 99/00 to \$287K in 06/07. All of these dollars are used to offset our special ed. costs that are initially recorded in the General Fund. | |
| | | | | | | | The actual 2011-12 Grant has not yet been calculated. We are estimating 11-12. | |
| 2011/12 Grant Awards | 75,344 | 21,209 | 898,568 | - | - | 243,916 | 199,797 | 1,438,834 |
| Increase (Decrease) | (8.71%) | 4.49% | 19.80% | N/A | (100.00%) | N/A | 0.00% | (10.48%) |
| 2012/13 Grant Expectations | No change in inteded use is planned for the 2012/13 funds | No change in inteded use is planned for the 2012/13 funds | No change in inteded use is planned for the 2012/13 funds | We do not believe funding will be restored for this grant | We do not believe funding will be restored for this grant | We received a one time grant for 2011-12. These funds are not available for 2012-13 | We are planning on the State's continuation of funding this program. | |
| Note: The 2012-13 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

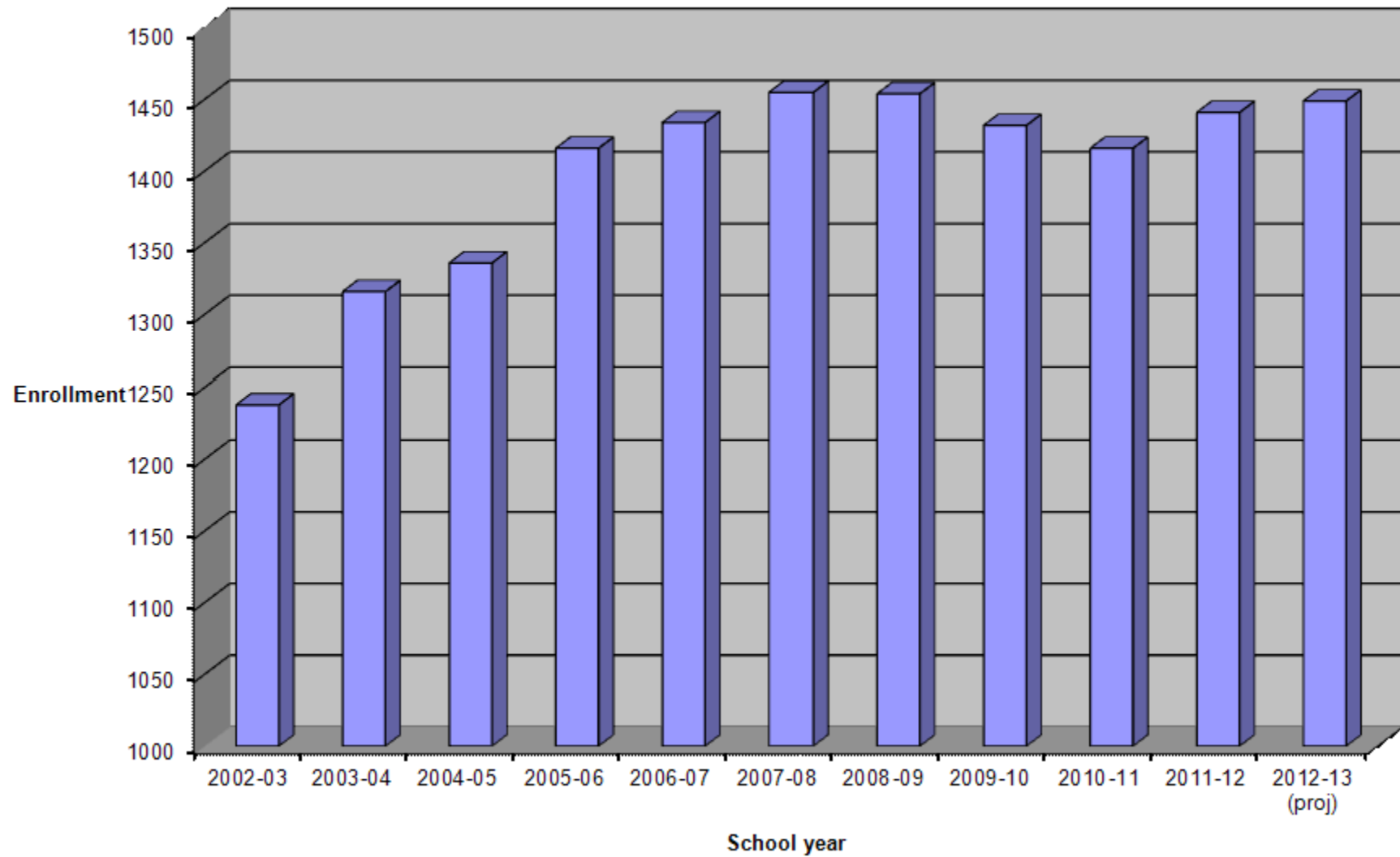


TABLE I
COMPARISON OF PUPIL ENROLLMENT BY SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2012/13 ENROLLMENT

| <u>School</u> | 2008-09 | | 2009-10 | | 2010-11 | | 2011-12 | | Projected 2012-13 | |
|---------------------------|----------------|------------|----------------|------------|----------------|------------|----------------|------------|------------------------------|------------|
| | <u>Pupils</u> | <u>Sec</u> | <u>Pupils</u> | <u>Sec</u> | <u>Pupils</u> | <u>Sec</u> | <u>Pupils</u> | <u>Sec</u> | <u>Pupils</u> | <u>Sec</u> |
| E | 443 | 23 | 436 | 22 | 408 | 20 | 414 | 20 | 407 | 21 |
| F | 487 | 24 | 498 | 23 | 491 | 25 | 467 | 24 | 462 | 22 |
| G | 406 | 20 | 405 | 20 | 402 | 21 | 390 | 21 | 373 | 20 |
| H | 376 | 19 | 370 | 19 | 391 | 19 | 374 | 19 | 356 | 18 |
| Q | 439 | 23 | 436 | 23 | 434 | 24 | 419 | 23 | 404 | 21 |
| Elementary | 2151 | 109 | 2145 | 107 | 2126 | 109 | 2064 | 107 | 2002 | 102 |
| Special Ed | 44 | 6 | 40 | 6 | 42 | 6 | 45 | 6 | 47 | 6 |
| Total | 2195 | 115 | 2185 | 113 | 2168 | 115 | 2109 | 113 | 2049 | 108 |
| Middle School | 1064 | | 1100 | | 1177 | | 1153 | | 1159 | |
| Special Ed | 2 | | 5 | | 4 | | 3 | | 3 | |
| Total | 1066 | | 1105 | | 1181 | | 1156 | | 1162 | |
| Senior High | 1442 | | 1420 | | 1399 | | 1433 | | 1441 | |
| Special Ed | 12 | | 12 | | 17 | | 8 | | 8 | |
| Total | 1454 | | 1432 | | 1416 | | 1441 | | 1449 | |
| District Total Enrollment | 4715 | | 4722 | | 4765 | | 4706 | | 4660 | |

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TABLE II
COMPARISON OF PUPIL ENROLLMENT BY GRADE
ACTUAL PUPIL ENROLLMENT BY GRADE LEVEL
AND PROJECTED 2012/13 ENROLLMENT

| | 2008-09 | 2009-10 | 2010-11 | 2011-12 | Projected 2012-13 |
|---------------|---------------|---------------|---------------|---------------|----------------------|
| <u>Grade</u> | <u>Pupils</u> | <u>Pupils</u> | <u>Pupils</u> | <u>Pupils</u> | <u>Pupils</u> |
| K | 329 | 315 | 303 | 303 | 271 |
| 1 | 335 | 355 | 346 | 322 | 324 |
| 2 | 362 | 345 | 365 | 352 | 328 |
| 3 | 378 | 373 | 357 | 357 | 356 |
| 4 | 387 | 372 | 374 | 362 | 360 |
| 5 | <u>360</u> | <u>385</u> | <u>381</u> | <u>368</u> | <u>363</u> |
| K-5 Total | 2151 | 2145 | 2126 | 2064 | 2002 |
| Spec.Ed. | <u>44</u> | <u>40</u> | <u>42</u> | <u>45</u> | <u>47</u> |
| Total | 2195 | 2185 | 2168 | 2109 | 2049 |
| <hr/> 6 | 393 | 367 | 407 | 379 | 372 |
| 7 | 339 | 394 | 372 | 409 | 383 |
| 8 | <u>332</u> | <u>339</u> | <u>398</u> | <u>365</u> | <u>404</u> |
| Total 6-8 | 1064 | 1100 | 1177 | 1153 | 1159 |
| Spec.Ed. | <u>2</u> | <u>5</u> | <u>4</u> | <u>3</u> | <u>3</u> |
| Total | 1066 | 1105 | 1181 | 1156 | 1162 |
| 9 | 363 | 338 | 346 | 393 | 369 |
| 10 | 367 | 361 | 335 | 355 | 393 |
| 11 | 356 | 369 | 354 | 330 | 351 |
| 12 | <u>356</u> | <u>352</u> | <u>364</u> | <u>355</u> | <u>328</u> |
| Total 9-12 | 1442 | 1420 | 1399 | 1433 | 1441 |
| Special Ed | <u>12</u> | <u>12</u> | <u>17</u> | <u>8</u> | <u>8</u> |
| Total | 1454 | 1432 | 1416 | 1441 | 1449 |
| <hr/> Total | <hr/> 4715 | <hr/> 4722 | <hr/> 4765 | <hr/> 4706 | <hr/> 4660 |
| JW/dm 1/12 | | | | | |

TABLE III
COMPARISON OF PUPIL ENROLLMENT IN EDGEWOOD SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2012/13 ENROLLMENT

| <u>Grade</u> | 2008-09 | | 2009-10 | | 2010-11 | | 2011-12 | | Projected 2012-13 | |
|--------------|----------------|-----------------|----------------|-----------------|----------------|-----------------|----------------|-----------------|------------------------------|-----------------|
| | <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 | 58 | 3 | 59 | 3 | 63 | 3 | 56 | 3 |
| 1 | 77 | 4 | 73 | 4 | 62 | 3 | 64 | 3 | 68 | 4 |
| 2 | 71 | 4 | 76 | 4 | 74 | 4 | 63 | 3 | 65 | 3 |
| 3 | 68 | 4 | 71 | 4 | 77 | 4 | 73 | 4 | 63 | 3 |
| 4 | 87 | 4 | 69 | 3 | 71 | 3 | 81 | 4 | 75 | 4 |
| 5 | <u>71</u> | <u>3</u> | <u>89</u> | <u>4</u> | <u>65</u> | <u>3</u> | <u>70</u> | <u>3</u> | <u>80</u> | <u>4</u> |
| Total | 443 | 23 | 436 | 22 | 408 | 20 | 414 | 20 | 407 | 21 |
| Special Ed | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>4</u> | <u>1</u> | <u>6</u> | <u>1</u> | <u>6</u> | <u>1</u> |
| Total | 443 | 23 | 436 | 22 | 412 | 21 | 420 | 21 | 413 | 22 |

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TABLE IV
COMPARISON OF PUPIL ENROLLMENT IN FOX MEADOW SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2012/13 ENROLLMENT

| <u>Grade</u> | 2008-09 | | 2009-10 | | 2010-11 | | 2011-12 | | Projected 2012-13 | |
|----------------------|----------------|-----------------|----------------|-----------------|----------------|-----------------|----------------|-----------------|------------------------------|-----------------|
| | <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 | 78 | 4 | 64 | 3 | 65 | 3 | 56 | 3 | 53 | 3 |
| 1 | 80 | 4 | 88 | 4 | 73 | 4 | 76 | 4 | 65 | 3 |
| 2 | 66 | 3 | 87 | 4 | 92 | 5 | 81 | 4 | 82 | 4 |
| 3 | 95 | 5 | 73 | 3 | 90 | 5 | 89 | 5 | 82 | 4 |
| 4 | 98 | 5 | 93 | 4 | 76 | 4 | 91 | 4 | 90 | 4 |
| 5 | <u>70</u> | <u>3</u> | <u>93</u> | <u>5</u> | <u>95</u> | <u>4</u> | <u>74</u> | <u>4</u> | <u>90</u> | <u>4</u> |
| Total | 487 | 24 | 498 | 23 | 491 | 25 | 467 | 24 | 462 | 22 |
| Special Education | <u>2</u> | <u>1</u> | <u>10</u> | <u>2</u> | <u>9</u> | <u>1</u> | <u>10</u> | <u>1</u> | <u>12</u> | <u>1</u> |
| Total | 489 | 25 | 508 | 25 | 500 | 26 | 477 | 25 | 474 | 23 |

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TABLE V
COMPARISON OF PUPIL ENROLLMENT IN GREENACRES SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2012/13 ENROLLMENT

| <u>Grade</u> | 2008-09 | | 2009-10 | | 2010-11 | | 2011-12 | | Projected 2012-13 | |
|----------------------|----------------|-----------------|----------------|-----------------|----------------|-----------------|----------------|-----------------|------------------------------|-----------------|
| | <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 | 62 | 3 | 63 | 3 | 46 | 3 | 69 | 4 | 58 | 3 |
| 1 | 55 | 3 | 63 | 3 | 77 | 4 | 47 | 3 | 72 | 4 |
| 2 | 82 | 4 | 57 | 3 | 62 | 3 | 76 | 4 | 46 | 3 |
| 3 | 74 | 4 | 82 | 4 | 60 | 3 | 61 | 3 | 77 | 4 |
| 4 | 69 | 3 | 72 | 4 | 79 | 4 | 59 | 3 | 60 | 3 |
| 5 | <u>64</u> | <u>3</u> | <u>68</u> | <u>3</u> | <u>78</u> | <u>4</u> | <u>78</u> | <u>4</u> | <u>60</u> | <u>3</u> |
| Total | 406 | 20 | 405 | 20 | 402 | 21 | 390 | 21 | 373 | 20 |
| Special Education | <u>18</u> | <u>2</u> | <u>9</u> | <u>1</u> | <u>7</u> | <u>1</u> | <u>4</u> | <u>1</u> | <u>4</u> | <u>1</u> |
| Total | 424 | 22 | 414 | 21 | 409 | 22 | 394 | 22 | 377 | 21 |

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TABLE VI
COMPARISON OF PUPIL ENROLLMENT IN HEATHCOTE SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2012/13 ENROLLMENT

| <u>Grade</u> | 2008-09 | | 2009-10 | | 2010-11 | | 2011-12 | | Projected 2012-13 | |
|----------------------|----------------|-----------------|----------------|-----------------|----------------|-----------------|----------------|-----------------|------------------------------|-----------------|
| | <u>Pupils</u> | <u>Sections</u> | <u>Pupils</u> | <u>Sections</u> | <u>Pupils</u> | <u>Sections</u> | <u>Pupils</u> | <u>Sections</u> | <u>Pupils</u> | <u>Sections</u> |
| K | 57 | 3 | 61 | 3 | 63 | 3 | 55 | 3 | 50 | 3 |
| 1 | 53 | 3 | 62 | 3 | 65 | 3 | 62 | 3 | 56 | 3 |
| 2 | 68 | 4 | 52 | 3 | 66 | 3 | 65 | 3 | 62 | 3 |
| 3 | 64 | 3 | 70 | 4 | 55 | 3 | 62 | 3 | 66 | 3 |
| 4 | 62 | 3 | 61 | 3 | 76 | 4 | 57 | 3 | 64 | 3 |
| 5 | 72 | 3 | 64 | 3 | 66 | 3 | 73 | 4 | 58 | 3 |
| Total | <u>376</u> | <u>19</u> | <u>370</u> | <u>19</u> | <u>391</u> | <u>19</u> | <u>374</u> | <u>19</u> | <u>356</u> | <u>18</u> |
| Special Education | <u>10</u> | <u>1</u> | <u>10</u> | <u>1</u> | <u>5</u> | <u>1</u> | <u>10</u> | <u>1</u> | <u>10</u> | <u>1</u> |
| Total | 386 | 20 | 380 | 20 | 396 | 20 | 384 | 20 | 366 | 19 |

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TABLE VII
COMPARISON OF PUPIL ENROLLMENT IN QUAKER RIDGE SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2012/13 ENROLLMENT

| <u>Grade</u> | 2008-09 | | 2009-10 | | 2010-11 | | 2011-12 | | Projected 2012-13 | |
|----------------------|----------------|-----------------|----------------|-----------------|----------------|-----------------|----------------|-----------------|------------------------------|-----------------|
| | <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 | 4 | 69 | 4 | 70 | 4 | 60 | 3 | 54 | 3 |
| 1 | 70 | 4 | 69 | 4 | 69 | 4 | 73 | 4 | 63 | 3 |
| 2 | 75 | 4 | 73 | 4 | 71 | 4 | 67 | 4 | 73 | 4 |
| 3 | 77 | 4 | 77 | 4 | 75 | 4 | 72 | 4 | 68 | 4 |
| 4 | 71 | 3 | 77 | 4 | 72 | 4 | 74 | 4 | 71 | 3 |
| 5 | <u>83</u> | <u>4</u> | <u>71</u> | <u>3</u> | <u>77</u> | <u>4</u> | <u>73</u> | <u>4</u> | <u>75</u> | <u>4</u> |
| Total | 439 | 23 | 436 | 23 | 434 | 24 | 419 | 23 | 404 | 21 |
| Special Education | <u>14</u> | <u>2</u> | <u>11</u> | <u>2</u> | <u>17</u> | <u>2</u> | <u>15</u> | <u>2</u> | <u>15</u> | <u>2</u> |
| Total | 453 | 25 | 447 | 25 | 451 | 26 | 434 | 25 | 419 | 23 |

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TABLE VIII
COMPARISON OF PUPIL ENROLLMENT AT THE MIDDLE SCHOOL

ACTUAL PUPIL ENROLLMENT BY GRADE LEVEL
AND PROJECTED 2012/13 ENROLLMENT

| <u>Grade</u> | 2008-09 <u>Pupils</u> | 2009-10 <u>Pupils</u> | 2010-11 <u>Pupils</u> | 2011-12 <u>Pupils</u> | Projected 2012-13 <u>Pupils</u> |
|--------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---|
| 6 | 393 | 367 | 407 | 379 | 372 |
| 7 | 339 | 394 | 372 | 409 | 383 |
| 8 | 332 | 339 | 398 | 365 | 404 |
| Total | <u>1064</u> | <u>1100</u> | <u>1177</u> | <u>1153</u> | <u>1159</u> |
| Special Ed | <u>2</u> | <u>5</u> | <u>4</u> | <u>3</u> | <u>3</u> |
| Total | 1066 | 1105 | 1181 | 1156 | 1162 |

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TABLE IX
COMPARISON OF PUPIL ENROLLMENT AT THE SENIOR HIGH SCHOOL

ACTUAL PUPIL ENROLLMENT BY GRADE LEVEL
AND PROJECTED 2012/13 ENROLLMENT

| <u>Grade</u> | 2008-09 <u>Pupils</u> | 2009-10 <u>Pupils</u> | 2010-11 <u>Pupils</u> | 2011-12 <u>Pupils</u> | Projected 2012-13 <u>Pupils</u> |
|--------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---|
| 9 | 363 | 338 | 346 | 393 | 369 |
| 10 | 367 | 361 | 335 | 355 | 393 |
| 11 | 356 | 369 | 354 | 330 | 351 |
| 12 | <u>356</u> | <u>352</u> | <u>364</u> | <u>355</u> | <u>328</u> |
| Total | 1442 | 1420 | 1399 | 1433 | 1441 |
| Special Ed | <u>12</u> | <u>12</u> | <u>17</u> | <u>8</u> | <u>8</u> |
| Total | 1454 | 1432 | 1416 | 1441 | 1449 |

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APPENDIX - B

TABLE X
PROFESSIONAL POSITIONS

| <u>Unit Function</u> | <u>Budget 2011-12</u> | <u>Actual 2011-12</u> | <u>Projected Increase (Decrease)</u> | <u>Budget 2012-13</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 | 411.75 | 407.7 | -2.0 | 405.7 |
| 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 | 458.35 | 454.3 | -2.0 | 452.3 |

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TABLE XI
PROFESSIONAL POSITIONS
SENIOR HIGH SCHOOL

| | Budget <u>2011-12</u> | Actual <u>2011-12</u> | Projected Increase (Decrease) | Projected <u>2012-13</u> |
|---------------------|--------------------------|--------------------------|-------------------------------------|-----------------------------|
| Principal | 1.0 | 2.0 | -1.0 | 1.0 |
| Asst. Principal | 3.0 | 2.0 | 1.0 | 3.0 |
| Deans | 9.0 | 9.0 | 0.0 | 9.0 |
| Alternative School | 5.0 | 5.0 | 0.0 | 5.0 |
| Art/Industrial Arts | 7.0 | 7.0 | 0.0 | 7.0 |
| Computer Resource | 2.0 | 2.0 | 0.0 | 2.0 |
| English | 16.0 | 16.0 | 0.0 | 16.0 |
| ESL | 0.8 | 0.8 | 0.0 | 0.8 |
| World Language | 17.0 | 16.8 | 0.0 | 16.8 |
| Health | 1.7 | 1.7 | 0.0 | 1.7 |
| Library | 2.0 | 2.0 | 0.0 | 2.0 |
| Mathematics | 16.0 | 16.0 | 1.0 | 17.0 |
| Music | 4.0 | 4.0 | 0.0 | 4.0 |
| Performing Arts | 0.6 | 0.6 | 0.0 | 0.6 |
| Physical Education | 6.6 | 6.8 | 0.0 | 6.8 |
| Psychologists | 2.0 | 2.0 | 0.0 | 2.0 |
| Science | 22.0 | 22.0 | 0.0 | 22.0 |
| Social Studies | 16.6 | 16.6 | 1.0 | 17.6 |
| Special Education* | 13.0 | 13.0 | 0.0 | 13.0 |
| Student Activities | <u>0.4</u> | <u>0.4</u> | <u>0.0</u> | <u>0.4</u> |
| Total | 145.7 | 145.7 | 2.0 | 147.7 |

*AIS incorporated in Special Education
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TABLE XII
PROFESSIONAL POSITIONS
MIDDLE SCHOOL

| | Budget <u>2011-12</u> | Actual <u>2011-12</u> | Projected Increase (Decrease) | Projected <u>2012-13</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 | 1.4 | 1.4 | 0.0 | 1.4 |
| Foreign Language | 8.6 | 8.6 | 0.0 | 8.6 |
| Home & Career Skills | 2.0 | 2.0 | 0.0 | 2.0 |
| Technology | 3.0 | 3.0 | 0.0 | 3.0 |
| Library | 2.0 | 2.0 | 0.0 | 2.0 |
| Mathematics | 8.75 | 9.0 | 0.0 | 9.0 |
| Music | 5.2 | 5.2 | 0.0 | 5.2 |
| Physical Education | 6.0 | 6.0 | 0.0 | 6.0 |
| Health | 3.0 | 3.0 | 0.0 | 3.0 |
| Psychologist | 2.0 | 2.0 | 0.0 | 2.0 |
| Science | 8.0 | 8.0 | 0.0 | 8.0 |
| Sixth Grade | 16.0 | 16.0 | 0.0 | 16.0 |
| Social Studies | 8.0 | 8.0 | 0.0 | 8.0 |
| Speech | 1.0 | 1.0 | 0.0 | 1.0 |
| Special Education | <u>10.0</u> | <u>10.0</u> | <u>0.0</u> | <u>10.0</u> |
| Total | 108.95 | 109.2 | 0.0 | 109.2 |

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TABLE XIII
PROFESSIONAL POSITIONS
ELEMENTARY TOTALS

| | Budget <u>2011-12</u> | Actual <u>2011-12</u> | Actual Projected Increase (Decrease) | Projected <u>2012-13</u> |
|-----------------------------|--------------------------|--------------------------|---|-----------------------------|
| K | 16.0 | 16.0 | -1.0 | 15.0 |
| 1 | 18.0 | 17.0 | 0.0 | 17.0 |
| 2 | 18.0 | 18.0 | -1.0 | 17.0 |
| 3 | 20.0 | 19.0 | -1.0 | 18.0 |
| 4 | 18.0 | 18.0 | -1.0 | 17.0 |
| 5 | <u>18.0</u> | <u>19.0</u> | <u>-1.0</u> | <u>18.0</u> |
| | 108.0 | 107.0 | -5.0 | 102.0 |
| 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 | 116.0 | 113.0 | -4.0 | 109.0 |
| Principal | 5.0 | 5.0 | 0.0 | 5.0 |
| Teacher(s)-in-Charge | 5.0 | 5.0 | 0.0 | 5.0 |
| Art | 5.0 | 5.0 | 0.0 | 5.0 |
| Computer | 5.0 | 5.0 | 0.0 | 5.0 |
| Elementary Foreign Language | 5.6 | 5.6 | 0.0 | 5.6 |
| ESL | 3.0 | 3.0 | 0.0 | 3.0 |
| Library | 5.0 | 5.0 | 0.0 | 5.0 |
| Music-Inst. | 5.0 | 5.0 | 0.0 | 5.0 |
| Music-Vocal | 6.4 | 6.4 | 0.0 | 6.4 |
| Physical Ed | 7.5 | 7.2 | 0.0 | 7.2 |
| Psychologist | 5.0 | 5.0 | 0.0 | 5.0 |
| Speech | 5.0 | 5.0 | 0.0 | 5.0 |
| Skills | <u>9.0</u> | <u>9.0</u> | <u>0.0</u> | <u>9.0</u> |
| Total | <u>71.5</u> | <u>71.2</u> | <u>0.0</u> | <u>71.2</u> |
| Grand Total | 187.5 | 184.2 | -4.0 | 180.2 |

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TABLE XIV
PROFESSIONAL POSITIONS
EDGEWOOD

| | Budget <u>2011-12</u> | Actual <u>2011-12</u> | Projected Increase (Decrease) | Projected <u>2012-13</u> |
|-----------------------|--------------------------|--------------------------|-------------------------------------|-----------------------------|
| K | 3.0 | 3.0 | 0.0 | 3.0 |
| 1 | 3.0 | 3.0 | 1.0 | 4.0 |
| 2 | 3.0 | 4.0 | -1.0 | 3.0 |
| 3 | 4.0 | 4.0 | -1.0 | 3.0 |
| 4 | 4.0 | 3.0 | 1.0 | 4.0 |
| 5 | <u>3.0</u> | <u>3.0</u> | <u>1.0</u> | <u>4.0</u> |
| Total | 20.0 | 20.0 | 1.0 | 21.0 |
| Special Ed | <u>1.0</u> | <u>1.0</u> | <u>0.0</u> | <u>1.0</u> |
| Total | 21.0 | 21.0 | 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 | 1.0 | 0.0 | 1.0 |
| Computer | 1.0 | 1.0 | 0.0 | 1.0 |
| Elem Foreign Language | 1.0 | 1.0 | 0.0 | 1.0 |
| ESL | 1.0 | 1.0 | 0.0 | 1.0 |
| Library | 1.0 | 1.0 | 0.0 | 1.0 |
| Music-Inst. | 1.0 | 1.0 | 0.0 | 1.0 |
| Music-Vocal | 1.33 | 1.33 | 0.0 | 1.33 |
| Physical Ed | 1.38 | 1.3 | 0.0 | 1.3 |
| Psychologist | 1.0 | 1.0 | 0.0 | 1.0 |
| Speech | 1.0 | 1.0 | 0.0 | 1.0 |
| Skills | <u>1.5</u> | <u>1.5</u> | <u>0.0</u> | <u>1.5</u> |
| Total | <u>14.21</u> | <u>14.13</u> | <u>0.0</u> | <u>14.13</u> |
| Grand Total | 35.21 | 35.13 | 1.0 | 36.13 |

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TABLE XV
PROFESSIONAL POSITIONS
FOX MEADOW

| | Budget <u>2011-12</u> | Actual <u>2011-12</u> | Projected Increase (Decrease) | Projected <u>2012-13</u> |
|-----------------------|--------------------------|--------------------------|-------------------------------------|-----------------------------|
| K | 3.0 | 3.0 | 0.0 | 3.0 |
| 1 | 4.0 | 4.0 | -1.0 | 3.0 |
| 2 | 4.0 | 4.0 | 0.0 | 4.0 |
| 3 | 5.0 | 5.0 | -1.0 | 4.0 |
| 4 | 4.0 | 4.0 | 0.0 | 4.0 |
| 5 | <u>4.0</u> | <u>4.0</u> | <u>0.0</u> | <u>4.0</u> |
| Totals | 24.0 | 24.0 | -2.0 | 22.0 |
| Special Education | <u>1.0</u> | <u>1.0</u> | <u>0.0</u> | <u>1.0</u> |
| Total | 25.0 | 25.0 | -2.0 | 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 |
| Computer | 1.0 | 1.0 | 0.0 | 1.0 |
| Elem Foreign Language | 1.3 | 1.3 | 0.0 | 1.3 |
| ESL | 1.0 | 1.0 | 0.0 | 1.0 |
| Library | 1.0 | 1.0 | 0.0 | 1.0 |
| Music-Inst. | 1.0 | 1.0 | 0.0 | 1.0 |
| Music-Vocal | 1.34 | 1.34 | 0.0 | 1.34 |
| Physical Ed | 1.71 | 1.6 | 0.0 | 1.60 |
| Psychologist | 1.0 | 1.0 | 0.0 | 1.0 |
| Speech | 1.0 | 1.0 | 0.0 | 1.0 |
| Skills | <u>2.5</u> | <u>2.5</u> | <u>0.0</u> | <u>2.5</u> |
| Total | <u>15.85</u> | <u>15.74</u> | <u>0.0</u> | <u>15.74</u> |
| Grand Total | 40.85 | 40.74 | -2.0 | 38.74 |

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TABLE XVI
PROFESSIONAL POSITIONS
GREENACRES

| | <u>Budget 2011-12</u> | <u>Actual 2011-12</u> | <u>Projected Increase (Decrease)</u> | <u>Projected 2012-13</u> |
|-----------------------|---------------------------|---------------------------|--|------------------------------|
| K | 3.0 | 4.0 | -1.0 | 3.0 |
| 1 | 3.0 | 3.0 | 1.0 | 4.0 |
| 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>4.0</u> | <u>-1.0</u> | <u>3.0</u> |
| Totals | 20.0 | 21.0 | -1.0 | 20.0 |
| Special Education | <u>1.0</u> | <u>1.0</u> | <u>0.0</u> | <u>1.0</u> |
| Total | 21.0 | 22.0 | -1.0 | 21.0 |
| Principal | 1.0 | 1.0 | 0.0 | 1.0 |
| Teacher-in-Charge | 1.0 | 1.0 | 0.0 | 1.0 |
| Art | 1.0 | 1.0 | 0.0 | 1.0 |
| Computer | 1.0 | 1.0 | 0.0 | 1.0 |
| Elem Foreign Language | 1.0 | 1.0 | 0.00 | 1.0 |
| ESL | 0.3 | 0.3 | 0.0 | 0.3 |
| Library | 1.0 | 1.0 | 0.0 | 1.0 |
| Music-Inst. | 1.0 | 1.0 | 0.0 | 1.0 |
| Music-Vocal | 1.4 | 1.4 | 0.0 | 1.4 |
| Physical Ed | 1.39 | 1.5 | 0.0 | 1.5 |
| Psychologist | 1.0 | 1.0 | 0.0 | 1.0 |
| Speech | 1.0 | 1.0 | 0.0 | 1.0 |
| Skills | <u>1.5</u> | <u>1.5</u> | <u>0.0</u> | <u>1.5</u> |
| Total | <u>13.59</u> | <u>13.7</u> | <u>0.0</u> | <u>13.7</u> |
| Grand Total | 34.59 | 35.7 | -1.0 | 34.7 |

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TABLE XVII
PROFESSIONAL POSITIONS
HEATHCOTE

| | <u>Budget 2011-12</u> | <u>Actual 2011-12</u> | <u>Actual Projected Increase (Decrease)</u> | <u>Projected 2012-13</u> |
|-----------------------|---------------------------|---------------------------|---|------------------------------|
| K | 3.0 | 3.0 | 0.0 | 3.0 |
| 1 | 4.0 | 3.0 | 0.0 | 3.0 |
| 2 | 3.0 | 3.0 | 0.0 | 3.0 |
| 3 | 4.0 | 3.0 | 0.0 | 3.0 |
| 4 | 3.0 | 3.0 | 0.0 | 3.0 |
| 5 | <u>4.0</u> | <u>4.0</u> | <u>-1.0</u> | <u>3.0</u> |
| Totals | 21.0 | 19.0 | -1.0 | 18.0 |
| Special Education | <u>1.0</u> | <u>1.0</u> | <u>0.0</u> | <u>1.0</u> |
| Total | 22.0 | 20.0 | -1.0 | 19.0 |
| Principal | 1.0 | 1.0 | 0.0 | 1.0 |
| Teacher-in-Charge | 1.0 | 1.0 | 0.0 | 1.0 |
| Art | 1.0 | 1.0 | 0.0 | 1.0 |
| Computer | 1.0 | 1.0 | 0.0 | 1.0 |
| Elem Foreign Language | 1.0 | 1.0 | 0.0 | 1.0 |
| ESL | 0.1 | 0.1 | 0.0 | 0.1 |
| Library | 1.0 | 1.0 | 0.0 | 1.0 |
| Music-Inst. | 1.0 | 1.0 | 0.0 | 1.0 |
| Music-Vocal | 1.0 | 1.0 | 0.0 | 1.0 |
| Physical Ed | 1.27 | 1.4 | 0.0 | 1.4 |
| Psychologist | 1.0 | 1.0 | 0.0 | 1.0 |
| Speech | 1.0 | 1.0 | 0.0 | 1.0 |
| Skills | <u>1.5</u> | <u>1.5</u> | <u>0.0</u> | <u>1.5</u> |
| Total | <u>12.87</u> | <u>13.0</u> | <u>0.0</u> | <u>13.0</u> |
| Grand Total | 34.87 | 33.0 | -1.0 | 32.0 |

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TABLE XVIII
PROFESSIONAL POSITIONS
QUAKER RIDGE

| | Budget <u>2011-12</u> | Actual <u>2011-12</u> | Projected Increase (Decrease) | Projected <u>2012-13</u> |
|-----------------------|--------------------------|--------------------------|-------------------------------------|-----------------------------|
| K | 4.0 | 3.0 | 0.0 | 3.0 |
| 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>3.0</u> | <u>4.0</u> | <u>0.0</u> | <u>4.0</u> |
| Totals | 23.0 | 23.0 | -2.0 | 21.0 |
| Special Education | <u>2.0</u> | <u>2.0</u> | <u>0.0</u> | <u>2.0</u> |
| Total | 25.0 | 25.0 | -2.0 | 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 |
| Computer | 1.0 | 1.0 | 0.0 | 1.0 |
| Elem Foreign Language | 1.3 | 1.3 | 0.0 | 1.3 |
| ESL | 0.6 | 0.6 | 0.0 | 0.6 |
| Library | 1.0 | 1.0 | 0.0 | 1.0 |
| Music-Inst. | 1.0 | 1.0 | 0.0 | 1.0 |
| Music-Vocal | 1.33 | 1.33 | 0.0 | 1.33 |
| Physical Ed | 1.75 | 1.4 | 0.0 | 1.4 |
| Psychologist | 1.0 | 1.0 | 0.0 | 1.0 |
| Speech | 1.0 | 1.0 | 0.0 | 1.0 |
| Skills | <u>2.0</u> | <u>2.0</u> | <u>0.0</u> | <u>2.0</u> |
| Total | <u>14.98</u> | <u>14.63</u> | <u>0.0</u> | <u>14.63</u> |
| Grand Total | 39.98 | 39.63 | -2.0 | 37.63 |

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TABLE XIX
PROFESSIONAL POSITIONS
DISTRICT WIDE

| | Budget <u>2011-12</u> | Actual <u>2011-12</u> | Actual Projected Increase (Decrease) | Projected <u>2012-13</u> |
|----------------------------------|--------------------------|--------------------------|---|-----------------------------|
| Superintendent | 1.0 | 1.0 | 0.0 | 1.0 |
| Asst. Superintendents | 3.0 | 3.0 | 0.0 | 3.0 |
| Director of Special Education | 1.0 | 1.0 | 0.0 | 1.0 |
| Special Education CSE/CPSE | 1.0 | 1.0 | 0.0 | 1.0 |
| Special Ed CSE Chair (psych) | 1.0 | 1.0 | 0.0 | 1.0 |
| Special Ed Teacher-in-Charge | 1.0 | 1.0 | 0.0 | 1.0 |
| EAP Coordinator | 0.1 | 0.1 | 0.0 | 0.1 |
| Physical Education/Dance | 1.0 | 1.0 | 0.0 | 1.0 |
| Helping Teachers | 4.0 | 3.0 | 0.0 | 3.0 |
| Director of Technology | 1.0 | 1.0 | 0.0 | 1.0 |
| Director of Arts & Aesthetics | 0.5 | 0.5 | 0.0 | 0.5 |
| K-8 Foreign Language Coordinator | 0.2 | 0.2 | 0.0 | 0.2 |
| STA President | 0.4 | 0.4 | 0.0 | 0.4 |
| STI Director | <u>1.0</u> | <u>1.0</u> | <u>0.0</u> | <u>1.0</u> |
| Total | 16.2 | 15.2 | 0.0 | 15.2 |

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TABLE XX
PROFESSIONAL POSITIONS
DISTRICT WIDE TOTALS

| | Budget <u>2011-12</u> | Actual <u>2011-12</u> | Actual Projected Increase (Decrease) | Projected <u>2012-13</u> |
|--------------------|--------------------------|--------------------------|---|-----------------------------|
| Senior High School | 145.7 | 145.7 | 2.0 | 147.7 |
| Middle School | 108.95 | 109.2 | 0.0 | 109.2 |
| Elementary Schools | 187.5 | 184.2 | -4.0 | 180.2 |
| District Wide | <u>16.2</u> | <u>15.2</u> | <u>0.0</u> | <u>15.2</u> |
| Total | 458.35 | 454.3 | -2.0 | 452.3 |

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TABLE XXI
CIVIL SERVICE PERSONNEL

| | Budget <u>2011-12</u> | Actual <u>2011-12</u> | Projected <u>Increase/Decrease</u> | Projected <u>2012-13</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 | 2.0 | 0.0 | 2.0 |
| School Staff | 20.2 | 17.8 | 0.0 | 17.8 |
| Guidance & Pupil Services | 12.65 | 12.65 | 0.0 | 12.65 |
| Health Services | <u>14.7</u> | <u>14.7</u> | <u>-0.7</u> | <u>14.0</u> |
| Total | 49.15 | 47.15 | -0.7 | 46.45 |
| <u>Transportation</u> | 3.0 | 3.0 | 0.0 | 3.0 |
| <u>Plant</u> | 62.0 | 62.0 | 0.0 | 62.0 |
| <u>Computer/Audio Visual Services*</u> | 11.0 | 11.0 | 0.0 | 11.0 |
| <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 | 142.15 | 140.15 | -0.7 | 139.45 |

*Audio Visual moved to Computer/Audio Visual Services

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TABLE XXII
CIVIL SERVICE STAFF BY CATEGORIES

| | Budget | Actual | Projected | Projected |
|--------------------------------------|------------|------------|-------------------|------------|
| | 2011-12 | 2011-12 | Increase/Decrease | 2012-13 |
| <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> | <u>1.0</u> |
| | 2.0 | 2.0 | 0.0 | 2.0 |
| <u>Personnel Office</u> | | | | |
| Manager of Human Resources | 1.0 | 1.0 | 0.0 | 1.0 |
| Civil Service Coordinator | 1.0 | 1.0 | 0.0 | 1.0 |
| Personnel Assistant | 1.0 | 1.0 | 0.0 | 1.0 |
| Public Relations Assistant | 1.0 | 1.0 | 0.0 | 1.0 |
| Census | <u>1.0</u> | <u>1.0</u> | <u>0.0</u> | <u>1.0</u> |
| | 5.0 | 5.0 | 0.0 | 5.0 |
| <u>Finance Office</u> | | | | |
| Secy. to Asst. Supt. For Business | 1.0 | 1.0 | 0.0 | 1.0 |
| Finance Officer | 1.0 | 1.0 | 0.0 | 1.0 |
| Junior Accountant | 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>1.0</u> | <u>0.0</u> | <u>1.0</u> |
| | 1.6 | 2.0 | 0.0 | 2.0 |
| <u>School Staff</u> | | | | |
| Secretaries to Principals | 8.6 | 7.8 | 0.0 | 7.8 |
| Secy. to Asst. Principals | 3.0 | 3.0 | 0.0 | 3.0 |
| Account Clerks | 2.0 | 2.0 | 0.0 | 2.0 |
| Clerk-Receptionist | 1.0 | 1.0 | 0.0 | 1.0 |
| Special Attendance Clerk | 1.0 | 1.0 | 0.0 | 1.0 |
| Library Clerk | 1.0 | 1.0 | 0.0 | 1.0 |
| Secy. to Dept. Heads | 2.6 | 1.0 | 0.0 | 1.0 |
| Secy. to Alternative School | <u>1.0</u> | <u>1.0</u> | <u>0.0</u> | <u>1.0</u> |
| | 20.2 | 17.8 | 0.0 | 17.8 |
| <u>Guidance & Pupil Services</u> | | | | |
| Secy. to Director Special Ed | 1.75 | 1.75 | 0.0 | 1.75 |
| Secy. to H.S. Deans | 5.0 | 5.0 | 0.0 | 5.0 |
| Secy. to M.S. Counselors | 4.0 | 4.0 | 0.0 | 4.0 |
| Secy. to Psychologists | <u>1.9</u> | <u>1.9</u> | <u>0.0</u> | <u>1.9</u> |
| | 12.65 | 12.65 | 0.0 | 12.65 |

TABLE XXII
CIVIL SERVICE STAFF BY CATEGORIES (continued)

| | Budget 2011-12 | Actual 2011-12 | Projected Increase/Decrease | Projected 2012-13 |
|--|-------------------|-------------------|--------------------------------|----------------------|
| <u>Health Service</u> | | | | |
| Nurses | 9.0 | 9.0 | 0.0 | 9.0 |
| Occupational Therapist | 2.7 | 2.7 | -0.7 | 2.0 |
| 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> |
| | 14.7 | 14.7 | -0.7 | 14.0 |
| <u>Transportation</u> | | | | |
| Transportation Supervisor | 1.0 | 1.0 | 0.0 | 1.0 |
| Head Bus Driver | <u>2.0</u> | <u>2.0</u> | <u>0.0</u> | <u>2.0</u> |
| | 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 | 46.0 | 46.0 | 0.0 | 46.0 |
| Groundsmen | 6.0 | 6.0 | 0.0 | 6.0 |
| Maintenance | <u>6.0</u> | <u>6.0</u> | <u>0.0</u> | <u>6.0</u> |
| | 62.0 | 62.0 | 0.0 | 62.0 |
| <u>Computer/Audio Visual Services***</u> | | | | |
| Manager of Educational Technology | 1.0 | 1.0 | 0.0 | 1.0 |
| Secretary | 1.0 | 1.0 | 0.0 | 1.0 |
| Microcomputer Technician | 1.0 | 1.0 | 0.0 | 1.0 |
| AV Technician | 2.0 | 2.0 | 0.0 | 2.0 |
| Network Specialist | 2.0 | 2.0 | 0.0 | 2.0 |
| Database Manager | 1.0 | 1.0 | 0.0 | 1.0 |
| Computer Center Manager | 1.0 | 1.0 | 0.0 | 1.0 |
| Manager of IT | 1.0 | 1.0 | 0.0 | 1.0 |
| Data Analyst | <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>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 | 142.15 | 140.15 | -0.7 | 139.45 |

JW/dm

1/12

*funded through School Lunch Fund

**10 month position

***Audio Visual moved to Computer/Audio Visual Services

TABLE XXIII
CIVIL SERVICE STAFF BY SCHOOL

| | <u>Budget 2011-12</u> | <u>Actual 2011-12</u> | <u>Projected Increase/Decrease</u> | <u>Projected 2012-13</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 | 1.5 | 0.0 | 1.5 |
| <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 | 7.0 | 6.7 | 0.0 | 6.7 |
| <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>2011-12</u> | Actual <u>2011-12</u> | Projected <u>Increase/Decrease</u> | Projected <u>2012-13</u> |
|--|-----------------------------|--------------------------|---------------------------------------|-----------------------------|
| <u>IV. Heathcote</u> | | | | |
| <u>School Staff</u> | | | | |
| Secy. to Principal | 1.0 | 1.0 | 0.0 | 1.0 |
| <u>Guidance & Pupil Personnel Services</u> | | | | |
| Secy. to Psychologist | 0.2 | 0.2 | 0.0 | 0.2 |
| <u>Health</u> | | | | |
| Nurse | 1.0 | 1.0 | 0.0 | 1.0 |
| <u>Plant</u> | | | | |
| Custodians | <u>4.0</u> | <u>4.0</u> | <u>0.0</u> | <u>4.0</u> |
| Total | 6.2 | 6.2 | 0.0 | 6.2 |
| <u>V. Quaker Ridge</u> | | | | |
| <u>School Staff</u> | | | | |
| Secy. to Principal | 1.8 | 1.3 | 0.0 | 1.3 |
| <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 | 6.5 | 0.0 | 6.5 |
| Elementary Total | 32.6 | 31.8 | 0.0 | 31.8 |

TABLE XXIII (continued)
CIVIL SERVICE STAFF BY SCHOOL

| | Projected <u>2011-12</u> | Actual <u>2011-12</u> | Projected <u>Increase/Decrease</u> | Projected <u>2012-13</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 | 1.0 | 1.0 | 0.0 | 1.0 |
| Account Clerk | 1.0 | 1.0 | 0.0 | 1.0 |
| Secy. to Dept. Chairs | <u>0.6</u> | <u>0.0</u> | <u>0.0</u> | <u>0.0</u> |
| | 3.6 | 3.0 | 0.0 | 3.0 |
| <u>Guidance & Pupil Services</u> | | | | |
| Secy. to House Counselor | 4.0 | 4.0 | 0.0 | 4.0 |
| Secy. to Psychologist | <u>0.5</u> | <u>0.5</u> | <u>0.0</u> | <u>0.5</u> |
| | 4.5 | 4.5 | 0.0 | 4.5 |
| <u>Health</u> | | | | |
| Nurse | 2.0 | 2.0 | 0.0 | 2.0 |
| Secretary to Nurse | <u>1.0</u> | <u>1.0</u> | <u>0.0</u> | <u>1.0</u> |
| | 3.0 | 3.0 | 0.0 | 3.0 |
| <u>Plant</u> | | | | |
| Custodians | <u>12.0</u> | <u>12.0</u> | <u>0.0</u> | <u>12.0</u> |
| Total Middle School | 23.1 | 22.5 | 0.0 | 22.5 |
| <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. Head | 2.0 | 1.0 | 0.0 | 1.0 |
| Secretary to Alternative School | <u>1.0</u> | <u>1.0</u> | <u>0.0</u> | <u>1.0</u> |
| | 10.0 | 9.0 | 0.0 | 9.0 |
| <u>Guidance & Pupil Services</u> | | | | |
| Secretary to Deans | 5.0 | 5.0 | 0.0 | 5.0 |
| Secretary to Psychologist | <u>0.4</u> | <u>0.4</u> | <u>0.0</u> | <u>0.4</u> |
| | 5.4 | 5.4 | 0.0 | 5.4 |
| <u>Health</u> | | | | |
| Nurse | 1.0 | 1.0 | 0.0 | 1.0 |
| Secretary to Nurse | <u>1.0</u> | <u>1.0</u> | <u>0.0</u> | <u>1.0</u> |
| | 2.0 | 2.0 | 0.0 | 2.0 |
| <u>Plant</u> | | | | |
| Custodians | <u>14.0</u> | <u>14.0</u> | <u>0.0</u> | <u>14.0</u> |
| Total Senior High School | 31.4 | 30.4 | 0.0 | 30.4 |
| JW/dm | | | | |
| 1/12 | | | | |

TABLE XXIV
CIVIL SERVICE STAFF DISTRICT WIDE

| | Budget <u>2011-12</u> | Actual <u>2011-12</u> | Projected <u>Increase/Decrease</u> | Projected <u>2012-13</u> |
|--|--------------------------|--------------------------|---------------------------------------|-----------------------------|
| <u>Superintendent's Office</u> | | | | |
| Secretary to Board & Supt. | 1.0 | 1.0 | 0.0 | 1.0 |
| Secretary to Superintendent | <u>1.0</u> | <u>1.0</u> | <u>0.0</u> | <u>1.0</u> |
| | 2.0 | 2.0 | 0.0 | 2.0 |
| <u>Personnel Office</u> | | | | |
| Manager of Human Resources | 1.0 | 1.0 | 0.0 | 1.0 |
| Civil Service Coordinator | 1.0 | 1.0 | 0.0 | 1.0 |
| Personnel Assistant | 1.0 | 1.0 | 0.0 | 1.0 |
| Public Relations Asst. | 1.0 | 1.0 | 0.0 | 1.0 |
| Census | <u>1.0</u> | <u>1.0</u> | <u>0.0</u> | <u>1.0</u> |
| | 5.0 | 5.0 | 0.0 | 5.0 |
| <u>Finance</u> | | | | |
| Finance Officer | 1.0 | 1.0 | 0.0 | 1.0 |
| Secretary to Asst. Supt. For Business | 1.0 | 1.0 | 0.0 | 1.0 |
| Account Clerks | 2.0 | 2.0 | 0.0 | 2.0 |
| Bookkeeper | 1.0 | 1.0 | 0.0 | 1.0 |
| Accountant III | <u>1.0</u> | <u>1.0</u> | <u>0.0</u> | <u>1.0</u> |
| | 6.0 | 6.0 | 0.0 | 6.0 |
| <u>Purchasing</u> | | | | |
| Purchasing Officer | 1.0 | 1.0 | 0.0 | 1.0 |
| Secretary | <u>1.0</u> | <u>1.0</u> | <u>0.0</u> | <u>1.0</u> |
| | 2.0 | 2.0 | 0.0 | 2.0 |
| <u>Computer/Audio Visual Services***</u> | | | | |
| Manager of Educational Technology | 1.0 | 1.0 | 0.0 | 1.0 |
| Secretary | 1.0 | 1.0 | 0.0 | 1.0 |
| Microcomputer Technician | 1.0 | 1.0 | 0.0 | 1.0 |
| AV Technician | 2.0 | 2.0 | 0.0 | 2.0 |
| Network Specialist | 2.0 | 2.0 | 0.0 | 2.0 |
| Database Manager | 1.0 | 1.0 | 0.0 | 1.0 |
| Computer Center Manager | 1.0 | 1.0 | 0.0 | 1.0 |
| Manager of IT | 1.0 | 1.0 | 0.0 | 1.0 |
| Data Analyst | <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>Special Education (Guidance & Pupil Services)</u> | | | | |
| Secretary to Director Special Ed | 1.75 | 1.75 | 0.0 | 1.75 |
| <u>Health</u> | | | | |
| Nurses | 1.0 | 1.0 | 0.0 | 1.0 |
| Occupational Therapist | 2.7 | 2.7 | -0.7 | 2.0 |
| Physical Therapist | <u>1.0</u> | <u>1.0</u> | <u>0.0</u> | <u>1.0</u> |
| | 4.7 | 4.7 | -0.7 | 4.0 |

TABLE XXIV (continued)
CIVIL SERVICE STAFF DISTRICT WIDE

| | Projected <u>2011-12</u> | Actual <u>2011-12</u> | Projected <u>Increase/Decrease</u> | Projected <u>2012-13</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>1.0</u> | <u>0.0</u> | <u>1.0</u> |
| | 1.6 | 2.0 | 0.0 | 2.0 |
| <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 | <u>6.0</u> | <u>6.0</u> | <u>0.0</u> | <u>6.0</u> |
| | 16.0 | 16.0 | 0.0 | 16.0 |
| <u>Transportation</u> | | | | |
| Transportation Supervisor | 1.0 | 1.0 | 0.0 | 1.0 |
| Head Bus Driver | <u>2.0</u> | <u>2.0</u> | <u>0.0</u> | <u>2.0</u> |
| | 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 | 55.05 | 55.45 | -0.7 | 54.75 |
| <u>Civil Service Staff Totals:</u> | | | | |
| Elementary | 32.6 | 31.8 | 0.0 | 31.8 |
| Middle School | 23.1 | 22.5 | 0.0 | 22.5 |
| Senior High | 31.4 | 30.4 | 0.0 | 30.4 |
| District Wide | <u>55.05</u> | <u>55.45</u> | <u>-0.7</u> | <u>54.75</u> |
| TOTAL CIVIL SERVICE STAFF | 142.15 | 140.15 | -0.7 | 139.45 |

JW/dm
1/12

*Funded through School Lunch Fund

**10 month position

***Audio Visual moved to Computer/Audio Visual Services

APPENDIX - C

| BASIC STAR EXEMPTION CALCULATION & ITS IMPACT ON THE AVERAGE \$23,800 ASSESSED HOME | | | | | | |
|--|--|--|------------------|-------------------|------------------|-------------------|
| <u>BASIC STAR ***</u> | | | | | | |
| <u>Basic STAR Rate Calculation</u> | | | 2011/12 | | 2012/13 | |
| | | | Scarsdale | Mamaroneck | Scarsdale | Mamaroneck |
| A | Basic Exemption | | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 |
| B | Westchester Price Differential Markup | | 3.3037 * | 3.3037 * | 3.3037 * | 3.3037 * |
| C | County Equalization Ratio** | | 0.0166 | 0.0159 | 0.0184 | 0.0179 |
| D | Equalization / STAR 2% Annual CAP Adjustment **** | | 0.93 | 0.98 | 0.82 | 0.86 |
| E | (A*B*C*D) Basic STAR Assessment Reduction | | \$ 1,536 | \$ 1,540 | \$ 1,502 | \$ 1,523 |
| F | Tax Rate / \$1,000 | | 840.93 | 864.42 | 869.43 | 883.61 |
| G | (E*F) Basic STAR Exemption | | \$ 1,292 | \$ 1,332 | \$ 1,306 | \$ 1,346 |
| <u>2011/12 Taxes Before and After STAR</u> | | | | | | |
| H | \$23,800 Assessed Home | | \$ 23,800 | \$ 23,800 | | |
| I | (H/C) Approx. Market Value of \$23,800 Assessed Home | | \$ 1,433,735 | \$ 1,496,855 | | |
| J | (H*E) 2011/12 Taxes Before STAR | | \$ 20,014 | \$ 20,573 | | |
| K | (J-G) 2011/12 Taxes after STAR | | \$ 18,723 | \$ 19,242 | | |
| <u>2012/13 Taxes Before and After STAR</u> | | | | | | |
| L | \$23,800 Assessed Home | | \$ 23,800 | \$ 23,800 | | |
| M | (L/C) Approx. Market Value of \$23,800 Assessed Home | | \$ 1,293,478 | \$ 1,329,609 | | |
| N | (L*E) 2012/13 Taxes Before STAR | | \$ 20,693 | \$ 21,030 | | |
| O | (N-G) 2012/13 Taxes after STAR | | \$ 19,387 | \$ 19,684 | | |
| P | (O-K) Tax Increase from 2011/12 to 2012/13 | | \$ 664 | \$ 442 | | |
| Q | (P/K) Percentage Increase from 2011/12 to 2012/13 | | 3.55% | 2.30% | | |
| * The Westchester Price Differential is Estimated. The actual number may vary. | | | | | | |
| ** The STAR formula uses the prior year County Equalization Ratios. | | | | | | |
| *** Please see Appendix C - Page 3 for the definition of BASIC STAR exemption eligibility. | | | | | | |
| **** Please note: Regardless of the results of the formula driven STAR calculation, since 2011-12 STAR is capped at a maximum amount of 2% more than the prior year. | | | | | | |

| ENHANCED STAR EXEMPTION CALCULATION & ITS IMPACT ON THE AVERAGE \$23,800 ASSESSED HOME | | | | | | |
|--|--|--|------------------|-------------------|------------------|-------------------|
| <u>ENHANCED STAR***</u> | | | | | | |
| <u>Enhanced STAR Rate Calculation</u> | | | 2011/12 | | 2012/13 | |
| | | | Scarsdale | Mamaroneck | Scarsdale | Mamaroneck |
| A | Enhanced Exemption | | \$ 60,100 | \$ 60,100 | \$ 62,200 | \$ 62,200 |
| B | Westchester Price Differential Markup | | 3.3037 * | 3.3037 * | 3.3037 * | 3.3037 * |
| C | County Equalization Ratio** | | 0.0166 | 0.0159 | 0.0184 | 0.0179 |
| D | Equalization / STAR 2% Annual CAP Adjustment **** | | 0.94 | 0.98 | 0.80 | 0.83 |
| E (A*B*C*D) | Enhanced STAR Assessment Reduction | | \$ 3,082 | \$ 3,091 | \$ 3,012 | \$ 3,054 |
| F | Tax Rate / \$1,000 | | 840.93 | 864.42 | 869.43 | 883.61 |
| G (E*F) | Enhanced STAR Exemption | | \$ 2,592 | \$ 2,672 | \$ 2,619 | \$ 2,699 |
| <u>2011/12 Taxes Before and After STAR</u> | | | | | | |
| H | \$23,800 Assessed Home | | \$ 23,800 | \$ 23,800 | | |
| I (H/C) | Approx. Market Value of \$23,800 Assessed Home | | \$ 1,433,735 | \$ 1,496,855 | | |
| J (H*E) | 2011/12 Taxes Before STAR | | \$ 20,014 | \$ 20,573 | | |
| K (J-G) | 2011/12 Taxes after STAR | | \$ 17,423 | \$ 17,902 | | |
| <u>2012/13 Taxes Before and After STAR</u> | | | | | | |
| L | \$23,800 Assessed Home | | \$ 23,800 | \$ 23,800 | | |
| M (L/C) | Approx. Market Value of \$23,800 Assessed Home | | \$ 1,293,478 | \$ 1,329,609 | | |
| N (L*E) | 2012/13 Taxes Before STAR | | \$ 20,693 | \$ 21,030 | | |
| O (N-G) | 2012/13 Taxes after STAR | | \$ 18,074 | \$ 18,331 | | |
| P (O-K) | Tax Increase from 2011/12 to 2012/13 | | \$ 651 | \$ 429 | | |
| Q (P/K) | Percentage Increase from 2011/12 to 2012/13 | | 3.74% | 2.40% | | |
| * The Westchester Price Differential is Estimated. The actual number may vary. | | | | | | |
| ** The STAR formula uses the prior year County Equalization Ratios. | | | | | | |
| *** Please see Appendix C - Page 3 for the definition of ENHANCED STAR exemption eligibility. | | | | | | |
| **** Please note: Regardless of the results of the formula driven STAR calculation, since 2011-12 STAR is capped at a maximum amount of 2% more than the prior year. | | | | | | |

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.tax.ny.gov/pdf/publications/orpts/star.pdf>

Q. What is STAR?

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

There are two parts to the STAR program:

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

The **Enhanced STAR** exemption is available for the primary residences of senior citizens (age 65 and older) with yearly household incomes not exceeding the statewide standard. For qualifying senior citizens, the Enhanced STAR program works by exempting the first \$62,200 for 12/13 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 2012-2013 School Levy is \$79,050.

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

A. Income is based on the applicant's second prior year's income tax return. For instance, for the 2011 assessment roll (2012/13 school levy for Scarsdale and Mamaroneck), income was based on the 2010 income tax return. The combined income of all of the owners and of any owner's spouse who resides on the premises may not exceed the STAR income standard (maximum) for the applicable income tax year. Income is defined as federal "adjusted gross income" [AGI] as reported on the applicant's Federal or State income tax return, less the "taxable amount" of total distributions from individual retirement accounts or individual retirement annuities, both of which are commonly known as "IRAs". A cost of living adjustment (COLA) is made annually to the STAR income standard; contact your local assessor or call 1-877-6-STAR-NY for the current income standard when that is available.

APPENDIX - D

| BOCES Administrative & Facility Charges - 10 Year History | | | | | |
|---|--|-----------------|-----------------|----------------|----------------|
| | | | | | |
| | | | | | |
| | BOCES ADMINISTRATIVE AND FACILITY COSTS | | | | |
| | ACTUAL EXPENDITURES 2002-03 THROUGH 2010-11, | | | | |
| | ADOPTED BUDGET 2011-12 AND PROPOSED BUDGET 2012-13 | | | | |
| | | | | | |
| | | | | Total | % |
| | Administration | Facility Charge | Special Charges | BOCES Charges | Inc. (Dec.) |
| 2002-2003 | 167,205 | 135,015 | 0 | 302,220 | N/A |
| 2003-2004 | 186,101 | 139,490 | 0 | 325,591 | 7.73% |
| 2004-2005 | 201,240 | 139,389 | 0 | 340,629 | 4.62% |
| 2005-2006 | 199,350 | 137,477 | 0 | 336,827 | (1.12%) |
| 2006-2007 | 227,716 | 144,505 | 0 | 336,827 | 0.00% |
| 2007-2008 | 247,292 | 143,825 | 0 | 391,117 | 16.12% |
| 2008-2009 | 256,345 | 143,250 | 0 | 399,595 | 2.17% |
| 2009-2010 | 270,317 | 147,285 | 0 | 417,602 | 4.51% |
| 2010-2011 | 279,647 | 143,448 | 0 | 423,095 | 1.32% |
| 2011-2012 | 286,471 | 139,342 | 0 | 425,813 | 0.64% |
| 2012-2013 | 282,595 | 133,260 | 0 | 415,855 | (2.34%) |

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 2001-02 through 1/27/12; the Adopted Budget for 2011-12, and the proposed budget for 2012-13.

| YEAR | AMOUNT | PROPERTY |
|-------------------------|-----------------|---|
| 2001-02 Actual | \$474,976 | Sutton Hay Day - \$79,821; Heathcote / Overhill Corp. - \$365,430; Six-Others \$29,725 |
| 2002-03 Actual | \$39,248 | Various \$39,248. |
| 2003-04 Actual | \$270,109 | Quaker Ridge CC - \$131,926; Scarsdale Shopping Center - \$105,776; Hanover Associates - \$24,779; Others \$7,628. |
| 2004-05 Actual | \$0 | None in 2004-05 |
| 2005-06 Actual | \$0 | None in 2005-06 |
| 2006-07 Actual | \$26,872 | Various \$26,872 |
| 2007-08 Actual | \$308,752 | Scarsdale Chateaux - \$285,926; Three Others - \$22,826. |
| 2008-09 Actual | \$317,857 | Fenway Golf Course - \$118,387; Winged Foot Golf Course - \$136,088; Six Others - \$63,382. |
| 2009-10 Actual | \$52,010 | Various \$52,010. |
| 2010-11 Actual | \$142,664 | Holly Management - \$40,764; Susan & Jeffrey Goldernberger - \$27,576; Scarsdale Gasoline Corp. - \$25,496; Twelve Others - \$48,828. |
| 2011-12 Budget | \$50,000 | |
| Actual to date = >>>>> | \$419,214 | Kiki Nicholas Resident Trust - \$30,529; Leonard Caputo - \$22,740; Heathcote Overhill Corp. - \$337,050; Three Others - \$20,960. |
| 2012-13 Proposed | \$50,000 | |

In 1990-91, a certiorari reserve fund was established to provide funds for pending certiorari cases. The Certiorari Reserve balance as of 6/30/11 was \$2,026,429. We plan on using our reserve and current year budget of \$50,000 to fund most of the current year refunds (\$419,214 to date). The current overage of \$369,214 as well as any other refunds that occur during the year will be funded from the reserve. Interest income earned on the reserve is added back to the reserve. See page 58 for more information on reserves.

APPENDIX - F

Summary – Aides and Part-Time Bus Drivers

2012/13 Aides Budget

Teacher Aides * - Fox Meadow – decreased 10 hours
 - Greenacres – decreased 5 hours
 - Heathcote – decreased 15 hours
 - Quaker Ridge – decreased 5 hours
 - Senior High – increased 37 hours

Cafeteria Aides* - Heathcote – decreased 10 hours

Kindergarten Aides* - Quaker Ridge – decreased 25 hours

Learning Resource Centers - Middle School – increased 50 hours

Special Class Aides - Quaker Ridge – increased 10 hours
 Senior High – decreased 25 hours

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

2012/13 Bus Drivers

Part-Time Bus Drivers - The District employs 64 part-time bus drivers to operate its transportation program as described on pp. 47-48 of this document. Of these, 59 drivers work 30 hours per week; 5 additional drivers are used in the afternoons only for a total of 15 hours per week.

*Enrollment based adjustments

| Aides Cost | 2012-13 | | | | 38 | Weeks | | | | | | |
|-------------------|---------|---------|---------|--------|---------|---------|---------|--------|---------|--------|--|-----------|
| | SA | TA | CAF | PA | KGN | CSE | LRC | P Curr | SPC | ESL | | Total |
| District | | | | | | | | | | | | |
| Hrs/Wk. | 17 | 50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 120 | | 187 |
| Hrs/Yr. | 646 | 1,900 | | | | | | | | 4,560 | | 7,106 |
| Total \$ | 11,983 | 41,962 | | | | | | | | 82,050 | | 135,995 |
| Edgewood | | | | | | | | | | | | |
| Hrs/Wk. | 17 | 85 | 100 | 17 | 75 | 235 | 20 | 0 | 50 | 0 | | 599 |
| Hrs/Yr. | 646 | 3,230 | 3,800 | 646 | 2,850 | 8,930 | 760 | | 1,900 | | | 22,762 |
| Total \$ | 9,541 | 108,063 | 80,879 | 14,877 | 55,809 | 172,189 | 17,708 | | 37,782 | | | 496,848 |
| Fox Meadow | | | | | | | | | | | | |
| Hrs/Wk. | 17 | 90 | 110 | 17 | 75 | 175 | 20 | 0 | 50 | 0 | | 554 |
| Hrs/Yr. | 646 | 3,420 | 4,180 | 646 | 2,850 | 6,650 | 760 | | 1,900 | | | 21,052 |
| Total \$ | 13,450 | 66,530 | 80,682 | 11,628 | 63,384 | 149,380 | 16,177 | | 38,067 | | | 439,298 |
| Greenacres | | | | | | | | | | | | |
| Hrs/Wk. | 17 | 75 | 90 | 17 | 75 | 150 | 20 | 0 | 50 | 0 | | 494 |
| Hrs/Yr. | 646 | 2,850 | 3,420 | 646 | 2,850 | 5,700 | 760 | | 1,900 | | | 18,772 |
| Total \$ | 10,323 | 61,600 | 69,244 | 12,552 | 61,911 | 121,190 | 14,850 | | 43,795 | | | 395,465 |
| Heathcote | | | | | | | | | | | | |
| Hrs/Wk. | 17 | 70 | 90 | 17 | 75 | 130 | 20 | 0 | 50 | 0 | | 469 |
| Hrs/Yr. | 646 | 2,660 | 3,420 | 646 | 2,850 | 4,940 | 760 | | 1,900 | | | 17,822 |
| Total \$ | 11,983 | 49,799 | 71,843 | 14,716 | 64,980 | 93,526 | 17,518 | | 33,041 | | | 357,406 |
| Quaker Ridge | | | | | | | | | | | | |
| Hrs/Wk. | 0 | 85 | 100 | 17 | 75 | 185 | 20 | 0 | 100 | 0 | | 582 |
| Hrs/Yr. | 0 | 3,230 | 3,800 | 646 | 2,850 | 7,030 | 760 | | 3,800 | | | 22,116 |
| Total \$ | 0 | 74,247 | 76,422 | 14,516 | 65,930 | 125,256 | 17,138 | | 69,179 | | | 442,688 |
| Elementary Totals | | | | | | | | | | | | |
| Hrs/Wk. | 68 | 405 | 490 | 85 | 375 | 875 | 100 | 0 | 300 | 0 | | 2,698 |
| Hrs/Yr. | 2,584 | 15,390 | 18,620 | 3,230 | 14,250 | 33,250 | 3,800 | | 11,400 | | | 102,524 |
| Total \$ | 45,297 | 360,239 | 379,070 | 68,289 | 312,014 | 661,541 | 83,391 | | 221,864 | | | 2,131,705 |
| Middle School | | | | | | | | | | | | |
| Hrs/Wk. | 85 | 130 | 113 | 17.0 | 0 | 125 | 100 | 100 | 75 | 0 | | 745 |
| Hrs/Yr. | 3,230 | 4,940 | 4,275 | 646 | | 4,750 | 3,800 | 3,800 | 2,850 | | | 28,291 |
| Total \$ | 61,331 | 112,719 | 83,230 | 15,039 | | 97,100 | 79,705 | 70,120 | 50,407 | | | 569,651 |
| Senior High | | | | | | | | | | | | |
| Hrs/Wk. | 85 | 397 | 85 | 0 | 0 | 100 | 50 | 0 | 0 | 0 | | 717 |
| Hrs/Yr. | 3,230 | 15,086 | 3,230 | | | 3,800 | 1,900 | | | | | 27,246 |
| Total \$ | 62,225 | 309,928 | 67,891 | | | 71,868 | 42,399 | | | | | 554,311 |
| Total \$ | | | | | | | | | | | | |
| Hrs/Wk. | 255 | 982 | 688 | 102 | 375 | 1,100 | 250 | 100 | 375 | 120 | | 4,347 |
| Hrs/Yr. | 9,690 | 37,316 | 26,125 | 3,876 | 14,250 | 41,800 | 9,500 | 3,800 | 14,250 | 4,560 | | 165,167 |
| Total \$ | 180,836 | 824,848 | 530,191 | 83,328 | 312,014 | 830,509 | 205,495 | 70,120 | 272,271 | 82,050 | | 3,391,662 |

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

APPENDIX – G

| II INSTRUCTION | | | | | | |
|---|--|--|---------|--|----------------|--|
| Data Sheet D - Extracurricular Assignments | | | | | | |
| 2012-13 CALCULATIONS | | | | | | |
| Funds for extracurricular assignments are determined by agreement between the Board of Education and the Scarsdale Teachers Association. Extra curricular assignment pay should be the product of the appropriate point value times .0019 times the Base Salary (Class I, Step 1) in effect during each year of the Agreement. For teachers regularly employed by the Board who advise in the same activity beyond one year, the multiplier shall be as follows: Year 2=.0021, Year 3=.0023. | | | | | | |
| 2012-13 CALCULATIONS | | | 2012-13 | | Budgeted | |
| | | | Points | | \$ Amount | |
| 211-139 Senior High School | | | | | | |
| High School Yearbook Advisor (65) | | | 65 | | 8,679 | |
| High School Yearbook Advisor (65) | | | 65 | | 8,679 | |
| High School Newspaper Advisor (65) | | | 65 | | 8,679 | |
| High School Newspaper Advisor (65) | | | 65 | | 8,679 | |
| High School Senior Class Advisor(55) | | | 55 | | 6,067 | |
| High School Senior Class Advisor(55) | | | 55 | | 6,067 | |
| High School Student Government Advisor | | | 75 | | 10,015 | |
| High School Speech & Debate Coach | | | 105 | | 14,021 | |
| High School Assistant Speech & Debate Coach | | | 40 | | 5,341 | |
| High School Chamber Orchestra | | | 75 | | 10,015 | |
| High School U.N. Club Advisor | | | 90 | | 12,018 | |
| High School Band Director | | | 50 | | 6,677 | |
| High School Video Production | | | 20 | | 2,438 | |
| High School Video Production | | | 20 | | 2,438 | |
| Drama Club Advisor | | | 40 | | 5,341 | |
| Technical Club Advisor | | | 40 | | 5,341 | |
| Musical Pit Director | | | 20 | | 2,671 | |
| Tri M Honor Society | | | 20 | | 2,671 | |
| Drama Director (3 productions 35 each) | | | 105 | | 12,802 | |
| Technical Director (3 productions 30 each) | | | 90 | | 12,018 | |
| Musical Production Coach (3 productions 30 each) | | | 90 | | 12,018 | |
| Literary Magazine Advisor | | | 40 | | 5,341 | |
| Habitat for Humanity | | | 40 | | 5,341 | |
| Mock Trial | | | 45 | | 6,009 | |
| French Club | | | 10 | | 1,335 | |
| Junior Class Advisor (35) | | | 35 | | 3,861 | |
| Junior Class Advisor (35) | | | 35 | | 3,861 | |
| Sophomore Class Advisor (20) | | | 20 | | 2,206 | |
| Sophomore Class Advisor (20) | | | 20 | | 2,206 | |
| Freshman Class Advisor (15) | | | 15 | | 1,655 | |
| Freshman Class Advisor (15) | | | 15 | | 1,655 | |
| Science Team Coach | | | 10 | | 1,335 | |
| Science Olympiad (per person) | | | 20 | | 2,206 | |
| Mathematics Team Coach | | | 50 | | 6,677 | |
| All County/State High School Chorus | | | 15 | | 2,003 | |
| Foreign Exchange Advisor | | | 20 | | 2,671 | |
| Asst. Foreign Exchange Advisor | | | 10 | | 1,335 | |
| Total Senior High School | | | | | 212,372 | |

| | | | |
|--|-------------------------|-----|----------------|
| <u>Middle School</u> | | | |
| Technical Advisor | | 25 | 3,338 |
| Yearbook Advisor | | 95 | 12,685 |
| Student Government Advisor | | 95 | 12,685 |
| Student Government Asst. | | 40 | 5,341 |
| Speech Contest Director | | 25 | 3,338 |
| Literary Magazine Advisor | | 40 | 5,341 |
| Drama Director | (3 productions 30 each) | 90 | 12,018 |
| Musical Director | (3 productions 30 each) | 90 | 12,018 |
| Costume/Props Director | (3 productions 30 each) | 90 | 12,018 |
| Production Technical Advisor | | 90 | 12,018 |
| Video Yearbook | | 25 | 3,338 |
| Newspaper | | 20 | 2,671 |
| Math Counts Club | | 25 | 3,338 |
| Science Olympiad | (20 per advisor) | 20 | 2,671 |
| Science Olympiad | (20 per advisor) | 20 | 2,671 |
| Science Olympiad | (20 per advisor) | 20 | 2,671 |
| Science Olympiad | (20 per advisor) | 20 | 2,671 |
| Science Olympiad | (20 per advisor) | 20 | 2,671 |
| Human Rights Advisor | | 20 | 2,671 |
| Young Women in Leadership | | 15 | 2,003 |
| School Store | | 15 | 2,003 |
| Activities Advisors | | 70 | 8,534 |
| Jazz Ensemble | | 40 | 5,341 |
| Percussion Ensemble | | 40 | 5,341 |
| Wind Chamber Ensemble | | 40 | 5,341 |
| Director of Show Choir | | 20 | 2,671 |
| Brass Ensemble | | 20 | 2,671 |
| All County State Middle School Chorus | | 10 | 1,335 |
| Total Middle School | | | 151,412 |
| <u>Elementary Schools</u> | | | |
| Activity Advisors (5 x 100) | | 500 | 55,155 |
| Elementary Band Advisor | | 40 | 5,341 |
| Elementary Orchestra Advisor | | 40 | 5,341 |
| All County Elementary Chorus | | 40 | 5,341 |
| Total Elementary | | | 71,179 |
| Grand Total Extracurricular Assignments | | | 434,962 |
| | | | |
| | | | |
| | | | |
| | | | |

| II INSTRUCTION | | | | |
|--|-----------------------|--------|-----------|-------------------------------|
| 285-000 Interscholastic Athletics | | | | |
| Data Sheet A-1 Sports, Coaching Salaries, and Student Participation | | | | |
| 2012-13 CALCULATIONS | | | | |
| Funds for Director and Coaches salaries are determined by Agreement between the Board of Education and the Scarsdale Teachers Association. Athletic coaching salaries are the product of the appropriate point value listed below, times a factor of 0.0023, times the base salary (BA Step 1) in effect during a given salary year. For example, in 2011-12 the base salary is \$58,058. Therefore, \$58,058 x 0.0023=\$133.53/point. For teachers regularly employed by the Board who coach in the same sport beyond one year, the multiplier is as follows: Second year: .0025, third year: 0.0027, fourth year: 0.0029, fifth year: 0.0030. The estimated salaries below are based upon present incumbents | | | | |
| Sport | Position | Points | \$ Amount | # of Students Participating** |
| | Director of Athletics | 210 | 30,480 | |
| Baseball | Head | 60 | 10,450 | 20 |
| | Asst. | 40 | 5,806 | |
| | JV | 46 | 8,012 | 22 |
| | Frosh | 38 | 6,619 | 21 |
| Basketball | Head | 76 | 13,237 | 20 |
| | Asst. Boys | 40 | 5,806 | |
| | Boys JV | 50 | 8,709 | 16 |
| | Boys Frosh | 46 | 7,547 | 18 |
| | Girls Head | 76 | 9,301 | 13 |
| | Asst. Girls | 40 | 5,507 | |
| | Girls JV | 50 | 8,159 | 12 |
| | Girls Frosh | 46 | 8,012 | 14 |
| Bowling | Head | 43 | 7,489 | 32 |
| Cheerleading | Head - Fall | 42 | 6,935 | 14 |
| | JV-Fall | 37 | 4,528 | 21 |
| | Head - Winter | 42 | 6,935 | 14 |
| | JV-Winter | 37 | 4,528 | 21 |
| | Head-Modified | 30 | 3,672 | 23 |
| | Asst. -Modified | 27 | 3,820 | |
| Crew | | 40 | 5,609 | 25 |
| Cross Country | Head | 57 | 9,928 | 71 |
| | Asst. | 36 | 6,061 | |
| | Asst. | 36 | 5,711 | |
| | Modified Head | 30 | 5,225 | 60 |
| | Modified Asst. | 27 | 4,703 | |
| Football | Head | 85 | 14,805 | 44 |
| | Asst. | 50 | 7,853 | |
| | Asst. | 50 | 6,374 | |
| | Asst. | 50 | 8,709 | |
| | JV Head | 43 | 7,489 | 33 |
| | JV Asst. | 36 | 4,406 | |
| | Frosh Head | 36 | 6,270 | 28 |
| | Frosh Asst. | 36 | 6,270 | |
| | Frosh Asst. | 36 | 6,270 | |
| Field Hockey | Head | 58 | 10,102 | 22 |
| | Asst. | 40 | 5,507 | |
| | JV A | 38 | 5,620 | 17 |
| | JV B | 35 | 4,896 | |
| | Modified Head | 30 | 5,225 | 42 |
| | Modified Asst. | 27 | 4,703 | |

| II INSTRUCTION | | | | |
|-----------------------------------|----------------------|--------|-----------|-------------------------------|
| 285-000 Interscholastic Athletics | | | | |
| Data Sheet A-2 Continued | | | | |
| 2012-13 CALCULATIONS | | | | |
| Sport | Position | Points | \$ Amount | # of Students Participating** |
| Golf-Boys | | 45 | 7,838 | 18 |
| Golf-Girls | | 45 | 7,838 | 23 |
| Gymnastics | Head | 65 | 11,321 | 23 |
| | Asst. | 48 | 5,875 | |
| Ice Hockey | Head | 54 | 8,771 | 20 |
| | Asst. | 40 | 6,967 | |
| | Head-Modified | 33 | 5,558 | 25 |
| | Asst.-Modified | 30 | 4,692 | |
| | Asst.-Modified | 30 | 3,978 | |
| Indoor Track | Head | 72 | 12,541 | 111 |
| | Asst. | 47 | 8,186 | |
| | Asst. | 47 | 8,186 | |
| | Asst. | 47 | 8,186 | |
| Lacrosse | Head Boys | 63 | 7,710 | 33 |
| | Asst. Boys Varsity | 43 | 5,263 | |
| | JV Boys | 48 | 8,360 | 30 |
| | Frosh Boys | 43 | 6,680 | 23 |
| | Boys Modified-Head | 30 | 5,225 | 58 |
| | Boys Modified-Asst. | 27 | 4,703 | |
| | Head Girls | 63 | 10,973 | 23 |
| | Asst. Girls Varsity | 43 | 6,680 | |
| | JV Girls | 48 | 7,343 | 24 |
| | JV B | 48 | 7,099 | 27 |
| | Girls Modified-Head | 30 | 5,225 | 60 |
| | Girls Modified-Asst. | 27 | 4,703 | |
| Outdoor Track | Head | 68 | 11,844 | 109 |
| | Asst. | 40 | 6,323 | |
| | Asst. | 40 | 6,967 | |
| | Asst. | 40 | 6,830 | |
| Modified Track | Head | 30 | 5,225 | 72 |
| | Asst. | 27 | 4,703 | |
| | Asst. | 27 | 4,703 | |
| Skiing | Head | 45 | 7,394 | 45 |
| | Asst. | 35 | 6,096 | |
| Soccer | Boys Head A | 67 | 10,760 | 22 |
| | Asst. A | 40 | 6,967 | |
| | Varsity B (Boys) | 53 | 8,312 | 22 |
| | Boys JV A | 48 | 6,364 | 19 |
| | Boys JV B | 48 | 6,609 | 20 |
| | Girls Head A | 67 | 11,670 | 24 |
| | Asst. | 40 | 6,119 | |
| | Varsity B (Girls) | 53 | 9,231 | 22 |
| | Girls JV A | 48 | 6,119 | 26 |
| | Girls JV B | 48 | 6,609 | |
| | | | | |
| Softball | Head | 55 | 9,580 | 16 |
| | Asst. | 40 | 6,629 | |
| | JV | 40 | 6,221 | 20 |
| | Frosh | 30 | 3,825 | 20 |

| II INSTRUCTION | | | | |
|--------------------------------------|----------------------|--------|-----------|-------------------------------|
| 285-000 Interscholastic Athletics | | | | |
| Data Sheet A-2 Continued | | | | |
| 2012-13 CALCULATIONS | | | | |
| Sport | Position | Points | \$ Amount | # of Students Participating** |
| Swimming | Boys Head | 65 | 10,454 | 36 |
| | Boys Asst. | 50 | 8,159 | |
| | Girls Head | 65 | 11,321 | 37 |
| | Girls Asst. | 50 | 8,159 | |
| Tennis | Boys Head | 50 | 8,709 | 14 |
| | Boys JV | 33 | 5,748 | 20 |
| | Boys Head Varsity B | 33 | 5,558 | 15 |
| | Girls Head A | 50 | 8,709 | 16 |
| | Girls JV | 33 | 5,748 | 21 |
| | Girls Head Varsity B | 33 | 5,558 | 21 |
| Volleyball | Head | 54 | 9,405 | 19 |
| | JV A | 38 | 6,619 | 18 |
| | JV B | 38 | 6,619 | 20 |
| | Modified Head | 30 | 5,225 | 64 |
| | Modified Head | 30 | 5,225 | |
| | Modified Asst | 27 | 4,703 | |
| Wrestling | Head | 67 | 11,670 | 29 |
| | JV | 48 | 7,853 | |
| | Head-Modified | 30 | 5,225 | 55 |
| | Asst.Modified | 27 | 3,919 | |
| H.S. Intramural Director | Fall | 30 | 5,225 | |
| | Winter | 30 | 5,225 | |
| | Spring | 30 | 5,225 | |
| Modified Athletic Coordinator-Fall | | 35 | 6,096 | |
| Modified Athletic Coordinator-Winter | | 35 | 6,096 | |
| Modified Athletic Coordinator-Spring | | 35 | 6,096 | |
| MS Director of Afterschool Life | | 90 | 15,676 | |
| Total Coaching Salaries | | | 846,514 | |
| | | | | |
| | | | | |
| **includes team managers | | | | |

APPENDIX - H

VEHICLE REPLACEMENT SCHEDULE

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

Since bonding is not a customary funding mechanism for a fleet, the District has made every effort to appropriate funds each year for gradual fleet replacement. Budget constraints have forced the District to defer major purchases, particularly large buses. If we are unable to reinstate the purchase of 2 large buses each year, we will again explore lease/purchase options. Below is a projected schedule for vehicle replacement for the next five years. The following pages present statistics concerning age and mileage of the fleet.

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

| School Year | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|-------------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Actual | Actual | budget | (plan) | (plan) | (plan) | (plan) |
| Large buses | 1 | 1 | 0 | 2 | 2 | 2 | 2 | 2 |
| <i>Cost per bus</i> | \$ 91,363 | \$ 92,852 | 0 | 105,500 | 111,000 | 116,500 | 122,500 | 128,500 |
| Lease Payments | \$128,011 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Mini buses | 2 | 0 | 0 | 2 | 2 | 2 | 2 | 2 |
| <i>Cost per bus</i> | \$ 36,750 | \$ - | \$0 | \$43,000 | \$44,500 | \$45,750 | \$46,700 | \$47,000 |
| Lift gate buses | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 |
| <i>Cost per bus</i> | | \$48,400 | 0 | 0 | 0 | 0 | 60,000 | 0 |
| Automobiles | 0 | 1 | 4 | 0 | 1 | 1 | 1 | 1 |
| <i>Cost per vehicle</i> | \$ - | \$20,095 | 21,056 | 0 | 33,500 | 35,350 | 35,350 | 35,350 |
| Total Cost: | \$ 292,874 | \$ 161,347 | \$ 84,224 | \$ 297,000 | \$ 344,500 | \$ 359,850 | \$ 433,750 | \$ 386,350 |

| | | STATISTICS of LARGE BUS FLEET | | | | |
|--|-----------|--------------------------------------|---------------|---------------|--------------------|------------------|
| | | | | | | |
| Vehicle Number | Type | Number of Passengers | Purchase Year | Years on Road | 2011-12 Assignment | Mileage A/O 1/12 |
| 136 | Large Bus | 66 | 1997 | 14 | Spare | 63,508 |
| 137 | Large Bus | 66 | 2000 | 11 | In Service | 72,411 |
| 138 | Large Bus | 66 | 2000 | 11 | In Service | 82,322 |
| 139 | Large Bus | 66 | 2001 | 10 | In Service | 57,701 |
| 140 | Large Bus | 66 | 2001 | 10 | In Service | 52,399 |
| 141 | Large Bus | 66 | 2002 | 9 | In Service | 67,481 |
| 142 | Large Bus | 66 | 2002 | 9 | In Service | 58,633 |
| 143 | Large Bus | 66 | 2003 | 8 | In Service | 64,812 |
| 144 | Large Bus | 66 | 2003 | 8 | In Service | 53,904 |
| 145 | Large Bus | 66 | 2005 | 6 | In Service | 63,273 |
| 146 | Large Bus | 66 | 2005 | 6 | In Service | 53,615 |
| 147 | Large Bus | 66 | 2006 | 5 | In Service | 53,452 |
| 148 | Large Bus | 66 | 2006 | 5 | In Service | 59,521 |
| 149 | Large Bus | 66 | 2006 | 5 | In Service | 61,381 |
| 150 | Large Bus | 66 | 2006 | 5 | In Service | 49,063 |
| 151 | Large Bus | 66 | 2006 | 5 | In Service | 49,485 |
| 152 | Large Bus | 66 | 2006 | 5 | In Service | 40,945 |
| 153 | Large Bus | 66 | 2006 | 5 | In Service | 42,353 |
| 154 | Large Bus | 66 | 2006 | 5 | In Service | 49,886 |
| 155 | Large Bus | 66 | 2009 | 2 | In Service | 31,170 |
| 156 | Large Bus | 66 | 2011 | 1 | In Service | 11,060 |
| 157 | Large Bus | 66 | 2011 | 1 | In Service | 13,581 |
| | | | | | | |
| Average annual miles for large buses in 2011 was | | | | | 5,803 | |
| Average total mileage for large buses is | | | | | 52,362 | |
| Average age of fleet for large buses is | | | | | 7 | |
| | | | | | | |
| | | | | | | |

| STATISTICS of SMALL BUS FLEET | | | | | | |
|-------------------------------|----------|--|------------------|------------------|-----------------------|-----------------------|
| Bus No. | Type | Number of Passengers | Purchase Year | Years On Road | 2011-12 Assignment | Mileage A/O Jan-12 |
| 67 | Mini Bus | 19 | 1998 | 14 | In Service | 136,519 |
| 68 | Mini Bus | 19 | 1998 | 14 | In Service | 97,141 |
| 69 | Mini Bus | 19 | 1998 | 14 | In Service | 97,031 |
| 70 | Mini Bus | 19 | 1999 | 13 | In Service | 120,940 |
| 71 | Mini Bus | 19 | 1999 | 13 | In Service | 141,528 |
| 72 | Mini Bus | 19 | 1999 | 13 | In Service | 117,248 |
| 74 | Mini Bus | 20 | 2000 | 12 | In Service | 103,594 |
| 75 | Mini Bus | 20 | 2000 | 12 | In Service | 120,542 |
| 78 | Mini Bus | 20 | 2001 | 11 | In Service | 148,264 |
| 79 | Mini Bus | 20 | 2001 | 11 | In Service | 124,961 |
| 80 | Mini Bus | 20 | 2001 | 11 | In Service | 131,195 |
| 81 | Mini Bus | 20 | 2002 | 10 | In Service | 91,988 |
| 82 | Mini Bus | 20 | 2002 | 10 | In Service | 112,722 |
| 83 | Mini Bus | 20 | 2002 | 10 | In Service | 99,595 |
| 84 | Mini Bus | 20 | 2002 | 10 | In Service | 88,613 |
| 85 | Mini Bus | 20 | 2002 | 10 | In Service | 91,820 |
| 86 | Mini Bus | 20 | 2002 | 10 | In Service | 100,373 |
| 87 | Mini Bus | 20 | 2002 | 10 | In Service | 95,104 |
| 88 | Mini Bus | 20 | 2003 | 9 | In Service | 114,524 |
| 89 | Mini Bus | 20 | 2003 | 9 | In Service | 81,574 |
| 90 | Mini Bus | 20 | 2003 | 9 | In Service | 103,033 |
| 91 | Mini Bus | 20 | 2005 | 7 | In Service | 62,415 |
| 92 | Mini Bus | 20 | 2005 | 7 | In Service | 59,564 |
| 93 | Mini Bus | 20 | 2005 | 7 | In Service | 82,555 |
| 94 | Mini Bus | 20 | 2005 | 7 | In Service | 70,248 |
| 95 | Mini Bus | 20 | 2005 | 7 | In Service | 65,633 |
| 96 | Mini Bus | 18 | 2006 | 6 | In Service | 70,031 |
| 97 | Mini Bus | 18 | 2006 | 6 | In Service | 55,839 |
| 98 | Mini Bus | 18 | 2006 | 6 | In Service | 58,854 |
| 99 | Mini Bus | 18 | 2006 | 6 | In Service | 88,578 |
| 100 | Mini Bus | 18 | 2006 | 6 | In Service | 69,069 |
| 35 | Mini Bus | 18 | 2006 | 6 | In Service | 61,047 |
| 36 | Mini Bus | 18 | 2006 | 6 | In Service | 56,799 |
| 37 | Mini Bus | 18 | 2006 | 6 | In Service | 58,461 |
| 38 | Mini Bus | 18 | 2007 | 5 | In Service | 51,954 |
| 39 | Mini Bus | 18 | 2007 | 5 | In Service | 45,495 |
| 40 | Mini Bus | 18 | 2007 | 5 | In Service | 38,783 |
| 41 | Mini Bus | 20 | 2009 | 3 | In Service | 22,880 |
| 42 | Mini Bus | 20 | 2009 | 3 | In Service | 53,737 |
| 43 | Mini Bus | 20 | 2009 | 3 | In Service | 55,863 |
| 44 | Mini Bus | 20 | 2009 | 3 | In Service | 46,923 |
| 45 | Mini Bus | 20 | 2009 | 3 | In Service | 67,720 |
| 46 | Mini Bus | 20 | 2010 | 2 | In Service | 25,614 |
| 47 | Mini Bus | 20 | 2010 | 2 | In Service | 19,265 |
| 48 | Mini Bus | 6+2 w/chair | 2009 | 3 | In Service | 22,380 |
| 73 | Mini Bus | 6+3 w/chairs | 2000 | 12 | In Service | 102,488 |
| 76 | Mini Bus | 8+2w/chairs | 2000 | 12 | In Service | 105,340 |
| 77 | Mini Bus | 8+2w/chairs | 2001 | 11 | In Service | 149,301 |
| C-18 | Wagon | 5 | 2002 | 10 | Spare | 111,274 |
| C-19 | Wagon | 5 | 2004 | 8 | In Service | 73,638 |
| C-20 | Wagon | 5 | 2004 | 8 | In Service | 127,480 |
| C-21 | Sedan | 5 | 2005 | 7 | In Service | 127,146 |
| C-22 | Sedan | 5 | 2005 | 7 | In Service | 119,224 |
| C-23 | Sedan | 5 | 2005 | 7 | In Service | 98,187 |
| C-24 | Sedan | 5 | 2007 | 5 | In Service | 72,162 |
| C-25 | SUV | 5 | 2006 | 6 | In Service | 78,134 |
| C-26 | SUV | 5 | 2007 | 5 | In Service | 42,770 |
| C-27 | SUV | 5 | 2007 | 5 | In Service | 43,881 |
| C-28 | Sedan | 5 | 2011 | 1 | In Service | 4,508 |
| C-29 | Sedan | 5 | 2011 | 1 | In Service | 2,747 |
| C-30 | Sedan | 5 | 2011 | 1 | In Service | 3,337 |
| C-31 | Sedan | 5 | 2011 | 1 | In Service | 3,173 |
| C-32 | Sedan | 5 | 2011 | 1 | In Service | 2,850 |
| | | Average annual miles for the mini buses is | | 9,722 | | |
| | | Average annual miles for the wheel chair buses is | | 6,357 | | |
| | | Average annual miles for the wagons/sedans is | | 12,144 | | |
| | | Average age of fleet-mini buses before new purchases | | | 8.1 | |
| | | Average mileage of fleet-mini buses before new purchases | | | 81,946 | |

APPENDIX – I

UNDISTRIBUTED EXPENSE

TEACHERS' RETIREMENT

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

Retirement expense is based on an estimate of the salaries to be paid to professional staff members for the upcoming school year multiplied by the contribution rate. The TRS rate has increased by 3,189% from the 0.36% rate charged in 2003/04 to the estimated 11.84% rate for the 2012/13 budget.

| <u>Budget Year</u> | <u>TRS %</u> | <u>Total TRS Budget</u> |
|-----------------------------|---------------|-------------------------|
| 1992-93 | 6.64% | 1,710,747 |
| 1993-94 | 8.00% | 1,962,734 |
| 1994-95 | 8.41% | 1,990,400 |
| 1995-96 | 7.24% | 1,885,105 |
| 1996-97 | 6.37% | 2,088,729 |
| 1997-98 | 3.75% | 990,198 |
| 1998-99 | 1.25% | 363,915 |
| 1999-00 | 1.42% | 434,361 |
| 2000-01 | 1.43% | 466,067 |
| 2001-02 | 0.43% | 129,725 |
| 2002-03 | 0.36% | 123,366 |
| 2003-04 | 0.36% | 162,285 |
| 2004-05 | 5.63% | 2,622,972 |
| 2005-06 | 7.97% | 3,673,304 |
| 2006-07 | 8.60% | 4,422,538 |
| 2007-08 | 8.73% | 5,645,453 |
| 2008-09 | 7.63% | 4,284,902 |
| 2009-10 | 6.19% | 3,786,852 |
| 2010-11 | 8.62% | 5,253,825 |
| 2011-12 Adopted Bud | 11.11% | 9,130,531 |
| 2012-13 Proposed Bud | 11.84% | 9,541,077 |

UNDISTRIBUTED EXPENSE

EMPLOYEES' RETIREMENT

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

ERS charges for most of the 15 past years have been extremely low; however, they have risen significantly in the last few years. The aggregated contribution rate is estimated to increase from approximately 15.8% of payroll in 2011/12 to an estimated 18.9 % in 2012/13. ERS contributions have increased approximately 3,000% as compared to 2002-03 levels.

TOTAL EXPENDITURES

| | | |
|----------------|------------------------|------------------|
| 1995-96 | ACTUAL | 15,000 |
| 1996-97 | ACTUAL | 20,881 |
| 1997-98 | ACTUAL | 150,660 |
| 1998-99 | ACTUAL | 47,983 |
| 1999-00 | ACTUAL | 42,844 |
| 2000-01 | ACTUAL | 17,812 |
| 2001-02 | ACTUAL | 60,559 |
| 2002-03 | ACTUAL | 100,908 |
| 2003-04 | ACTUAL | 458,468 |
| 2004-05 | ACTUAL | 1,224,127 |
| 2005-06 | ACTUAL | 1,137,906 |
| 2006-07 | ACTUAL | 1,135,252 |
| 2007-08 | ACTUAL | 1,094,288 |
| 2008-09 | ACTUAL | 1,103,797 |
| 2009-10 | ACTUAL | 1,000,321 |
| 2010-11 | ACTUAL | 1,748,071 |
| 2011-12 | ADOPTED BUDGET | 3,285,490 |
| 2012-13 | PROPOSED BUDGET | 3,446,450 |

UNDISTRIBUTED EXPENSE

HEALTH INSURANCE

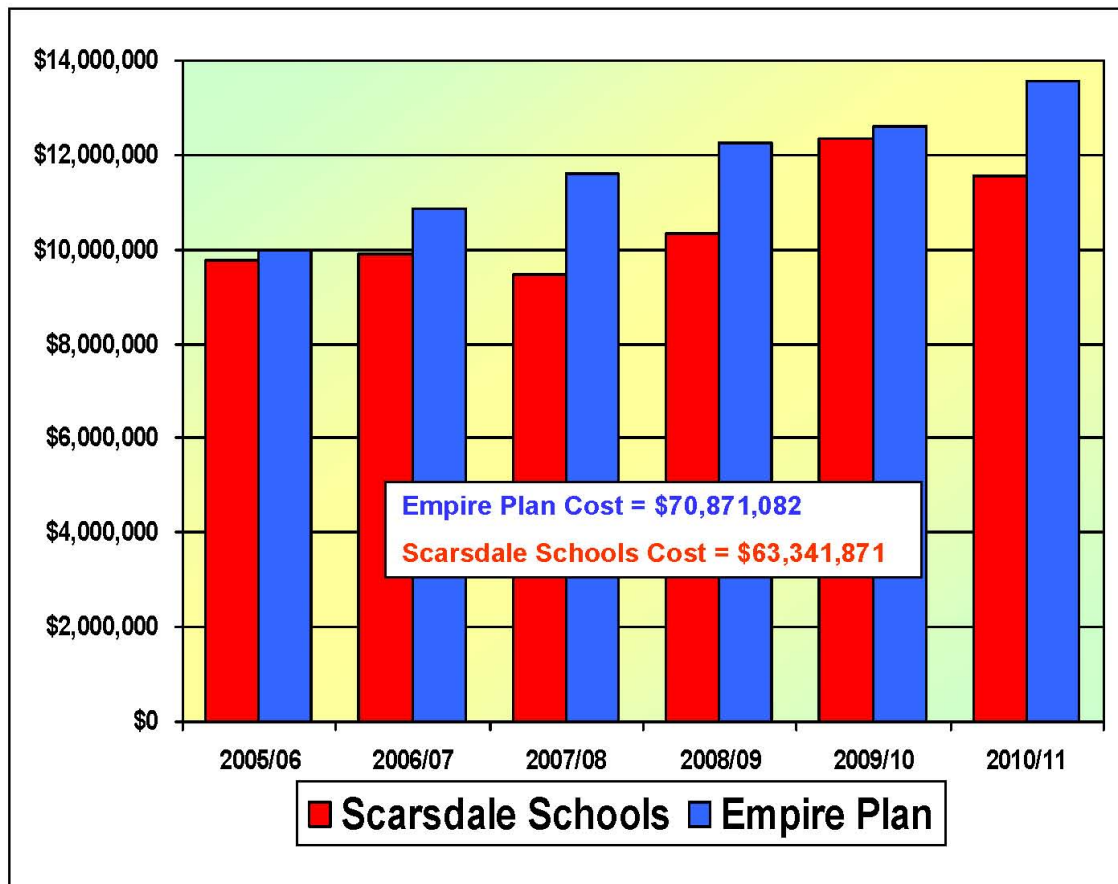
The Board provides a health insurance program for all full-time District employees, their qualifying spouse and dependent(s). Prior to the 1988-89 school year, the District participated in the New York State Empire Plan and an H.M.O. Plan (Kaiser Foundation). In 1988-89 the District withdrew from the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

Listed below are the actual expenditures for the years 1992-93 through 2010-11, the 2011-12 Adopted Budget, and the 2012-13 Proposed Budget.

| <u>YEAR</u> | <u>EXPENDITURES</u> | |
|----------------|---------------------|-------------------------|
| 1992-93 | 3,102,222 | |
| 1993-94 | 2,958,034 | |
| 1994-95 | 3,505,805 | |
| 1995-96 | 3,505,805 | |
| 1996-97 | 3,953,478 | |
| 1997-98 | 3,938,750 | |
| 1998-99 | 4,801,732 | |
| 1999-00 | 5,056,563 | |
| 2000-01 | 5,948,628 | |
| 2001-02 | 6,323,802 | |
| 2002-03 | 7,796,238 | |
| 2003-04 | 8,673,304 | |
| 2004-05 | 9,102,858 | |
| 2005-06 | 9,766,698 | |
| 2006-07 | 9,906,552 | |
| 2007-08 | 9,455,348 | |
| 2008-09 | 10,336,035 | |
| 2009-10 | 12,337,291 | |
| 2010-11 | 11,539,947 | |
| 2011-12 | 13,238,000 | BUDGET |
| 2011-12 | 12,413,500 | ESTIMATED ACTUAL |
| 2012-13 | 13,800,361 | PROPOSED BUDGET |



Scarsdale Schools vs. Empire Plan



This exhibit provides an estimated comparison of the District's self-insured costs, as reported by **POMCO**, with the applicable Empire Plan premiums dating back six plan years (July through June). Census assumptions are made to accommodate the different premium tiers offered by each plan. The District costs are on average more than \$1,000,000 less per year when compared to the applicable Empire Plan premiums over the past six years.

UNDISTRIBUTED EXPENSE
SOCIAL SECURITY / MEDICARE

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

| YEAR | RATE | WAGE MAXIMUM | TOTAL FISCAL EXPENDITURES |
|------|-------|-------------------|------------------------------|
| 2005 | 6.20% | \$90,000 | |
| | 1.45% | No Limit Medicare | 4,132,879 |
| 2006 | 6.20% | \$94,200 | |
| | 1.45% | No Limit Medicare | 4,461,048 |
| 2007 | 6.20% | \$97,500 | |
| | 1.45% | No Limit Medicare | 4,758,785 |
| 2008 | 6.20% | \$102,000 | |
| | 1.45% | No Limit Medicare | 5,034,606 |
| 2009 | 6.20% | \$106,800 | |
| | 1.45% | No Limit Medicare | 5,144,222 |
| 2010 | 6.20% | \$106,800 | |
| | 1.45% | No Limit Medicare | 5,175,509 |
| 2011 | 6.20% | \$106,800 | |
| | 1.45% | No Limit Medicare | 5,544,635* |
| 2012 | 6.20% | \$110,100 | |
| | 1.45% | No Limit Medicare | 5,405,270** |
| 2013 | 6.20% | unknown | |
| | 1.45% | No Limit Medicare | 5,648,000*** |

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

UNDISTRIBUTED EXPENSE

Dental / Vision Plan

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

| <u>YEAR</u> | | <u>FULL TIME & PART TIME TEACHERS</u> | <u>OTHER EMPLOYEES</u> | <u>EXPENDITURES</u> |
|-------------|-----|---|----------------------------|---------------------|
| 2002-03 | 566 | Teach/Adm/Nurses/Secy's/Cust | @\$1,457 | \$ 824,662 |
| 2003-04 | 581 | Teach/Adm/Nurses/Secy's/Cust | @\$1,486 | 863,366 |
| 2004-05 | 576 | Teach/Adm/Nurses/Secy's/Cust | @\$1,516 | 873,216 |
| 2005-06 | 580 | Teach/Adm/Nurses/Secy's/Cust | @\$1,546 | 896,680 |
| 2006-07 | 598 | Teach/Adm/Nurses/Secy's/Cust | @\$1,593 | 952,614 |
| 2007-08 | 614 | Teach/Adm/Nurses/Secy's/Cust | @\$1,593 | 978,102 |
| 2008-09 | 626 | Teach/Adm/Nurses/Secy's/Cust | @\$1,593 | 997,218 |
| 2009-10 | 612 | Teach/Adm/Nurses/Secy's/Cust | @\$1,647 | 1,007,964 |
| 2010-11 | 611 | Teach/Adm/Nurses/Secy's/Cust | @\$1,684 | 1,028,924 |
| 2011-12 | 605 | Teach/Adm/Nurses/Secy's/Cust | @\$1,722 | 1,041,810** |
| | 608 | Teach/Adm/Nurses/Secy's/Cust | @\$1,722 | 1,046,976* |
| 2012-13 | 601 | Teach/Adm/Nurses/Secy's/Cust | @\$1,756 | \$1,055,356*** |

* Adopted Budget

** Estimated Actual

*** Proposed Budget

Please proceed to the next page

APPENDIX – J

| Undistributed Expense - Data Sheet B | | | | | |
|---|--------------------------------|--------------------|-----------------------|------------------------|---------------------------|
| Schedule of Long-Term Serial Bond Obligations From 2005 through 2028 | | | | | |
| O/S as of Date | Obligations Outstanding | Budget Year | Total Interest | Total Principal | Total Debt Service |
| 7/1/2005 | 73,150,000 | 2005/06 | 2,965,866 | 5,785,000 | 8,750,866 |
| 7/1/2006 | 67,365,000 | 2006/07 | 3,078,390 | 5,330,000 | 8,408,390 |
| 7/1/2007 | 76,165,000 | 2007/08 | 3,182,075 | 5,360,000 | 8,542,075 |
| 7/1/2008 | 70,805,000 | 2008/09 | 2,888,741 | 5,185,000 | 8,073,741 |
| 7/1/2009 | 65,555,000 | 2009/10 | 2,649,307 | 5,400,000 | 8,049,307 |
| 7/1/2010 | 60,155,000 | 2010/11 | 1,928,412 | 5,840,000 | 7,768,412 |
| 7/1/2011 | 53,120,000 | 2011/12 | 2,021,490 | 5,785,000 | 7,806,490 |
| 7/1/2012 | 47,335,000 | 2012/13 | 1,826,382 | 6,005,000 | 7,831,382 |
| 7/1/2013 | 41,330,000 | 2013/14 | 1,607,012 | 6,255,000 | 7,862,012 |
| 7/1/2014 | 35,075,000 | 2014/15 | 1,370,205 | 6,515,000 | 7,885,205 |
| 7/1/2015 | 28,560,000 | 2015/16 | 1,142,455 | 5,005,000 | 6,147,455 |
| 7/1/2016 | 23,555,000 | 2016/17 | 947,249 | 5,215,000 | 6,162,249 |
| 7/1/2017 | 18,340,000 | 2017/18 | 742,258 | 5,435,000 | 6,177,258 |
| 7/1/2018 | 12,905,000 | 2018/19 | 526,640 | 5,640,000 | 6,166,640 |
| 7/1/2019 | 7,265,000 | 2019/20 | 300,631 | 765,000 | 1,065,631 |
| 7/1/2020 | 6,500,000 | 2020/21 | 266,765 | 805,000 | 1,071,765 |
| 7/1/2021 | 5,695,000 | 2021/22 | 230,781 | 840,000 | 1,070,781 |
| 7/1/2022 | 4,855,000 | 2022/23 | 193,047 | 885,000 | 1,078,047 |
| 7/1/2023 | 3,970,000 | 2023/24 | 153,454 | 925,000 | 1,078,454 |
| 7/1/2024 | 3,045,000 | 2024/25 | 112,000 | 970,000 | 1,082,000 |
| 7/1/2025 | 2,075,000 | 2025/26 | 68,578 | 1,015,000 | 1,083,578 |
| 7/1/2026 | 1,060,000 | 2026/27 | 23,188 | 1,060,000 | 1,083,188 |
| 7/1/2027 | - | 2027/28 | - | - | - |
| # - Note: During September 2008, the District refinanced \$8.7M of outstanding obligations resulting in a savings of \$544,008 over the period of 2008/09 through 2014/15. The applicable outstanding debt has been updated accordingly. | | | | | |
| * - Note: During October 2010, the District refinanced \$19.5M of outstanding obligations resulting in a savings of \$2,714,587 over the period of 2010/11 through 2018/19. The applicable outstanding debt has been updated accordingly. | | | | | |

| | | | | | | | | | |
|------------------------------|----------------------|-----------------|--|-------------------|------------------|---------------------|-------------------|-------------------|---------------------|
| UNDISTRIBUTED EXPENDITURES | | | | | | | | | |
| | | | | | | | | | |
| | | | 970 DEBT SERVICE | | | | | | |
| | | | | | | | | | |
| | | | Data Sheet D - Schedule of payments of long-term obligations for 2012-13. | | | | | | |
| | | | | | | | | | |
| | ORIGINAL | | OBLIGATIONS | INTEREST | | | INTEREST | PAYMENTS | |
| | BOND | MATURITY | OUTSTANDING | RATE | PRINCIPAL | PAYMENTS | DUE DATE | DUE DATE | TOTAL |
| BOND ISSUE | ISSUE | DATE | 7/1/12 | PERCENTAGE | DUE DATE | AMOUNT | AND AMOUNT | AND AMOUNT | INTEREST |
| | | | | | | | | | |
| | | | | | | | 12/1/2012 | 6/1/2013 | |
| 2008 (SEPT) (Refinancing) | 8,635,000 | 2013/14 | 4,910,000 | 2.84 | 12/1/2009 | 1,560,000 | 114,950 | 83,750 | \$ 198,700 |
| | | | | | | | | | |
| | | | | | | | 12/1/2012 | 6/1/2013 | |
| 2010 (OCT) (Refinancing) | 19,495,000 | 2018/19 | 17,170,000 | 1.53 | 6/1/2008 | 2,180,000 | 321,200 | 321,200 | \$ 642,400 |
| | | | | | | | | | |
| | | | | | | | 8/1/2012 | 2/1/2013 | |
| 2004 (FEB) | 23,820,000 | 2018/19 | 13,525,000 | 3.53 | 2/1/2008 | 1,715,000 | 245,159 | 245,159 | \$ 490,318 |
| | | | | | | | | | |
| | | | | | | | 8/1/2012 | 2/1/2013 | |
| 2006 (AUG) | 14,130,000 | 2027 | 11,730,000 | 4.33 | 8/1/2007 | 550,000 | 253,326 | 241,638 | \$ 494,964 |
| | | | | | | | | | |
| | | | | | | | | | |
| GRAND TOTAL | \$ 66,080,000 | | \$ 47,335,000 | | | \$ 6,005,000 | \$ 934,635 | \$ 891,747 | \$ 1,826,382 |
| | | | | | | | TOTAL | 7,831,382 | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

Lease Purchase – Computers

These are the anticipated costs for the lease payments for computer hardware purchased since 2002/03, as well as estimated costs for continuing the lease purchase replacement program into the future. The anticipated costs for 2012/13 for the four outstanding leases are noted below.

| | 2005/06 Purchase | 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 Payments | \$920,000 | \$920,000 | \$920,000 | \$920,000 | \$920,000 | \$920,000 | \$920,000 | \$920,000 | |
| Actual 2008-09 | \$ 244,451 | \$ 250,690 | \$ 247,398 | \$ 246,786 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$1,190,374 |
| Actual 2009-10 | \$ 0 | \$ 250,690 | \$ 247,398 | \$ 246,786 | \$ 247,566 | \$ 0 | \$ 0 | \$ 0 | \$ 992,441 |
| Actual 2010-11 | \$ 0 | \$ 0 | \$ 247,398 | \$ 246,786 | \$ 247,566 | \$ 243,551 | \$ 0 | \$ 0 | \$ 985,261 |
| Actual 2011-12 | \$ 0 | \$ 0 | \$ 0 | \$ 246,786 | \$ 247,566 | \$ 243,551 | \$ 235,785 | \$ 0 | \$ 973,688 |
| Budgeted 2012-13 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 247,566 | \$ 243,551 | \$ 235,785 | \$ 245,000 | \$ 966,902 |
| Estimated 2013-14 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 243,551 | \$ 235,785 | \$ 245,000 | \$ 969,336 |
| Estimated 2014-15 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 235,785 | \$ 245,000 | \$ 970,785 |
| Estimated 2015-16 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 245,000 | \$ 980,000 |

Lease Purchase – Districtwide Copiers

During 2010/11, we entered into a five-year lease for 20 copier machines throughout the District at a cost below New York State contract pricing and zero percent financing. These payments include all maintenance and supplies for all 20 copiers. We will not need to enter into a new lease until 2015/16.

| | 2007/08 Purchase | 2008/09 Purchase | 2009/10 Purchase | 2010/11 Purchase | 2011/12 Purchase | 2015/16 Purchase | 2016/17 Purchase | Total Payments (Amount Budgeted) |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|---|
| Total Purchasing Power Payments | \$1,229,725 | \$ 0 | \$ 0 | \$1,241,670 | \$ 0 | \$ 0 | \$ 0 | |
| Actual 2008-09 | \$ 247,145 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 247,145 |
| Actual 2009-10 | \$ 247,145 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 247,145 |
| Actual 2010-11 | \$ 124,167 | \$ 0 | \$ 0 | \$ 124,167 | \$ 0 | \$ 0 | \$ 0 | \$ 248,334 |
| Actual 2011-12 | \$ 0 | \$ 0 | \$ 0 | \$ 248,334 | \$ 0 | \$ 0 | \$ 0 | \$ 248,334 |
| Budgeted 2012-13 | \$ 0 | \$ 0 | \$ 0 | \$ 248,334 | \$ 0 | \$ 0 | \$ 0 | \$ 248,334 |
| Estimated 2013-14 | \$ 0 | \$ 0 | \$ 0 | \$ 248,334 | \$ 0 | \$ 0 | \$ 0 | \$ 248,334 |
| Estimated 2014-15 | \$ 0 | \$ 0 | \$ 0 | \$ 248,334 | \$ 0 | \$ 0 | \$ 0 | \$ 248,334 |
| Estimated 2015-16 | \$ 0 | \$ 0 | \$ 0 | \$ 124,167 | \$ 0 | \$ 124,167 | \$ 0 | \$ 248,334 |
| Estimated 2016-17 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 248,334 | \$ 0 | \$ 248,334 |

APPENDIX – K

Selected Compensation and Benefits

The District is required under Chapter 474 of the Laws of 1996 to publish information regarding the compensation and benefits of the superintendent, the assistant superintendents, and other administrators whose annual salary is at least \$120,000. For the 2012-13 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 | \$304,648 | \$69,164 | \$27,418 | 31.70% |
| Linda Purvis - Assistant Superintendent | \$216,328 | \$56,123 | \$4,538 | 28.04% |
| Lynne Shain - Assistant Superintendent | \$213,789 | \$55,748 | 0 | 26.08% |
| Dr. Joan Weber - Assistant Superintendent | \$230,048 | \$58,149 | 0 | 25.28% |
| Dr. Michael Mendelson - Director of Special Education | \$194,750 | \$52,937 | 0 | 27.18% |
| Jeffrey Martin – Treasurer / Business Mgr. / Risk Mgr. | \$154,097 | \$57,813 | 0 | 37.52% |
| John Trenholm – Director of Facilities | \$147,916 | \$56,464 | 0 | 38.17% |

Building Administrators

| Personnel/Title | School | Salary * |
|---|-------------------------|-----------------|
| Dr. Scott Houseknecht - Elementary Principal | Edgewood School | \$196,670 |
| Duncan Wilson- Elementary Principal | Fox Meadow School | \$184,896 |
| Gerry Young - Elementary Principal | Greenacres School | \$192,230 |
| Maria Stile - Elementary Principal | Heathcote School | \$192,230 |
| Robyn Lane - Elementary Principal | Quaker Ridge School | \$192,230 |
| Michael McDermott - Middle School Principal | Scarsdale Middle School | \$208,422 |
| Larry Chazinoff - Middle School Assist. Principal | Scarsdale Middle School | \$168,775 |
| Rochelle Hauge - Middle School Assest. Principal | Scarsdale Middle School | \$177,082 |
| Kelley Hamm - High School Co-Principal | Scarsdale High School | \$221,223 |
| Fred Goldberg - High School Co-Principal | Scarsdale High School | \$211,070 |
| Sue Peppers - High School Assist. Principal | Scarsdale High School | \$183,472 |
| Chris Renino - High School Assist. Principal | Scarsdale High School | \$170,000 |

*Amount currently in effect for 2011-12. Actual figures will be determined upon negotiations and / or the actual consumer price index and its relation to the floor or ceiling of the applicable negotiated contract.

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

“Other Compensation” represents the benefit calculated from the District providing one assistant superintendent with the use of a car and the contribution of \$27,418 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.

| 2009-2010 School Year | | General Education | Special Education |
|--|-----------------------------------|-------------------|-------------------|
| This School District | Instructional Expenditures Pupils | \$80,017,268 | \$15,526,657 |
| | Expenditures Per Pupil | 4,619 | 360 |
| Similar District Group | Instructional Expenditures Pupils | \$4,926,191,619 | \$1,794,488,590 |
| | Expenditures Per Pupil | 401,187 | 52,039 |
| Total of All School Districts in NY State | Instructional Expenditures Pupils | \$30,088,158,593 | \$11,362,166,093 |
| | Expenditures Per Pupil | 2,709,505 | 422,576 |
| Similar District Group Description: Low Need/Resource Capacity | | \$11,105 | \$26,888 |

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

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

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

The pupil count for Special Education is a count of K-12 students with disabilities for the 2009-10 school year plus students for whom the district receives tuition from another district plus students for whom the district pays tuition to another district. Students attending the State schools at Rome and Batavia, private placements, and out-of-state placements are included.

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

| 2009-2010 School Year | This School District | Similar District Group | Total of All School Districts in NY State |
|-------------------------------------|----------------------|------------------------|---|
| Total Expenditures Per Pupil | \$27,206 | \$22,124 | \$19,921 |

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

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

SDL: 6690

LEA: 662001030000

The New York State School Report Card Information about Students with Disabilities for

Scarsdale Union Free School District

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

| Student Counts as of October 6, 2010 | This School District | | Similar District Group | Total of All School Districts in NY State |
|---|---|--|--|--|
| Student Placement -- Percent of Time Inside Regular Classroom | Count of Students with Disabilities | Percentage of Students with Disabilities | Percentage of Students with Disabilities | Percentage of Students with Disabilities |
| 80% or more | 217 | 61.8% | 63.8% | 56.2% |
| 40% to 79% | 44 | 12.5% | 16.9% | 11.9% |
| Less than 40% | 54 | 15.4% | 11.7% | 23.0% |
| Separate Settings | 32 | 9.1% | 4.4% | 6.0% |
| Other Settings | 4 | 1.1% | 3.2% | 2.9% |

The source data for the statistics in this table were reported through the Student Information Repository System (SIRS) and verified in Verification Report 5. The counts are numbers of students reported in the least restrictive environment categories for school-age programs (ages 6-21) on October 6, 2010. The percentages represent the amount of time students with disabilities are in general education class-rooms, 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

| 2010-11 School Year | This School District | Similar District Group | Total of All School Districts in NY State |
|--------------------------------|-------------------------|---------------------------|--|
| Special Ed Classification Rate | 7.4% | 11.4% | 13.0% |

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

Similar District Group Description: Low Need/Resource Capacity

Similar District Groups are identified according to the Need-to-Resource-Capacity Index. More information about this categorization is on the Internet at: <http://www.p12.nysed.gov/lrs/accountability/2011-12/NeedResourceCapacityIndex.pdf>

Please proceed to the next page

APPENDIX - M

**Scarsdale Union Free School District
2012-13 Property Tax Report Card**

| | Budgeted 2011-12 | Budgeted 2012-13 | % Change |
|--|------------------------|---------------------------|----------|
| Total Spending | \$ 138,443,938 | \$ 141,790,579 | 2.42% |
| School Tax Levy Limit (Prior to Allowable Exclusions) | N/A | \$ 118,640,965 | |
| Permissible Exclusions to the School Tax Levy Limit | N/A | \$ 8,528,653 | |
| School Tax Levy Limit | N/A | \$ 127,169,618 | 2.99% |
| Total Proposed School Tax Levy | \$ 123,477,125 | \$ 127,045,773 | 2.89% |
| Amount (Over) / Under Tax Levy Limit | N/A | \$ 123,845 | 0.10% |
| Public School Enrollment | 4,706 | 4,660 | -0.98% |
| | Consumer Price Index | 3.20% | |
| | Actual - June 30, 2011 | Projected - June 30, 2012 | |
| Reserved Fund Balance | \$ 6,505,895 | \$ 6,897,421 | |
| Appropriated Fund Balance | \$ 6,867,380 | \$ 6,313,598 | |
| Unreserved, Unappropriated Fund Balance | \$ 5,537,757 | \$ 5,349,282 | |
| Unreserved, Unappropriated Fund Balance as a Percent of the Total Budget | 4.00% | 3.77% | |

APPENDIX – N

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

Please proceed to the next page

APPENDIX – 0

Exemption Impact Report

Assessment Year: 2011

County: WESTCHESTER
SWIS Code: 555000

School Value Report (555001)

Municipality: SCARSDALE
Total Assessed Val: 153,404,999
Uniform Percentage: 1.87

Equalized Total Assessed Value = 8,203,475,882

| Exempt Code | Description | Statutory Authority | # of Exempts | Total Equalized Value of EX | % of Value Exempted |
|--|-------------|----------------------|--------------|-----------------------------|---------------------|
| 12100 | N.Y.S. | RPTL 404(1) | 3 | 1,582,887 | 0.02 |
| 13100 | CNTY OWNED | RPTL 406(1) | 6 | 131,056,149 | 1.60 |
| 13350 | MUNI GOVT | RPTL 406(1) | 2 | 52,139 | 0.00 |
| 13510 | TOWN CEMET | RPTL 446 | 1 | 278,074 | 0.00 |
| 13650 | VIL W/CORP | RPTL 406(1) | 127 | 112,338,395 | 1.37 |
| 13800 | SCHOOL DIS | RPTL 408 | 9 | 245,981,283 | 3.00 |
| 14110 | U S A | State L 54 | 1 | 8,048,128 | 0.10 |
| 14200 | RPTL418 | RPTL 418 | 10 | 23,628,342 | 0.29 |
| 17650 | HEALTH FAC | McK U Con L 4413 | 1 | 53 | 0.00 |
| 21600 | RLG-CO.PRP | RPTL 462 | 10 | 12,151,069 | 0.15 |
| 25110 | N/P RELIG | RPTL 420-a | 28 | 152,915,775 | 1.86 |
| 25120 | N/P EDUC | RPTL 420-a | 1 | 17,235,294 | 0.21 |
| 25130 | N/P CHARTY | RPTL 420-a | 1 | 4,919,786 | 0.06 |
| 25230 | N/P IMPROV | RPTL 420-a | 2 | 2,401,069 | 0.03 |
| 25300 | NP ORGNS | RPTL 420-b | 2 | 11,832,887 | 0.14 |
| 26250 | HIST SOC | RPTL 444 & NPCL 1408 | 1 | 1,446,524 | 0.02 |
| 41800 | AGED-CTS | RPTL 467 | 25 | 8,938,556 | 0.11 |
| 41834 | SR STAR | RPTL 425 | 200 | 42,152,780 | 0.51 |
| 41854 | RES STAR | RPTL 425 | 2,885 | 292,545,828 | 3.57 |
| Total Exemptions (No System EX's) | | | 3,315 | 1,069,505,018 | 13.04 |
| Total Exemptions (with System EX's) | | | 3,315 | 1,069,505,018 | 13.04 |

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: \$0 *ya*

NYS - Real Property System
 County of Westchester
 Town of Mamaroneck
 SWIS Code - 553289

Assessor's Report - 2011 - Prior Year File
 S495 Exemption Impact Report
 School Detail Report

RPS221/V04/L001
 Date/Time - 3/27/2012 10:00:46
 Total Assessed Value 6,545,925
 Uniform Percentage 1.84

Equalized Total Assessed Value 355,756,793

School District - 555001 Scarsdale

| Exemption Code | Exemption Name | Statutory Authority | Number of Exemptions | Total Equalized Value of Exemptions | Percent of Value Exempted |
|--|------------------------|---------------------|----------------------|-------------------------------------|---------------------------|
| 14200 | FOREIGN GOVT - EMBASSY | RPTL 418 | 1 | 2,717 | 0.00 |
| 41800 | PERSONS AGE 65 OR OVER | RPTL 467 | 1 | 570,652 | 0.16 |
| 41834 | ENHANCED STAR | RPTL 425 | 6 | 1,030,434 | 0.29 |
| 41854 | BASIC STAR 1999-2000 | RPTL 425 | 129 | 11,077,230 | 3.11 |
| Total Exemptions Exclusive of System Exemptions: | | | 137 | 12,681,033 | 3.56 |
| Total System Exemptions: | | | 0 | 0 | 0.00 |
| Totals: | | | 137 | 12,681,033 | 3.56 |

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

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

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