

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

**Proposed
Budget
2010-11**

For the Fiscal Year
Commencing July 1, 2010

April 19, 2010

Table of Contents

Letter from the President of the Board of Education

Superintendent's Letter

Budget Expenditures and Tax Rates	1
What Accounts for the Proposed Budget Growth?.....	2
Comparisons with Other Westchester / Putnam County Districts	3
Enrollment Summary	4
Enrollment Chart – 10 Year Growth.....	5
Staffing Summary	6
District Staffing.....	7
Staffing Ratio Comparison	8
Revenue Summary	9
Revenue Narrative	10
Revenue Budget.....	11
Comparison of Actual Revenues	12
Tax Rate Narrative.....	13
Tax Rate Calculation.....	14
Comparison of Assessed Valuation, County Equalization Ratio and Full Valuation.....	15
Comparison of Tax Rates Per \$1,000 of Assessed Valuation	16
Expenditure Summary	17
Proposed Budget by Major Expense Section.....	18
Prior Year Comparison of Expenditures by Major Budget Functions.....	19
General Support	20
Board of Education	21-22
Central Administration.....	23-24
Facilities Department	25-30
Administrative Technology	31-32
Special Items.....	33-34

Instruction	35
Administration and Program Improvement	36-37
Teaching.....	38-39
Special Education.....	40-41
Instructional Support.....	42-43
Pupil Personnel Services.....	44-45
Pupil Transportation.....	46-48
Community Services.....	49-51
Summary of Undistributed Expenses.....	52
Employee Benefits.....	53-54
Debt Service.....	55-56
Fund Balance	57-58
Summary of Grant Expenditures and Awards	59

Appendices:

- A. Pupil Enrollment
- B. Staffing
- C. STAR Exemption Calculations
- D. BOCES Administrative and Facility Charge – 10 Year History
- E. Tax Certiorari's – 10 Year History
- F. Aides and Part-Time Bus Drivers Budget Summary
- G. Instruction – Extracurricular Assignments & Interscholastic Athletics
- H. Transportation Projections and Statistics
- I. Undistributed Expense – Benefits
- J. Undistributed Expense – Debt Service/Lease Purchase
- K. Selected Compensation and Benefits
- L. Fiscal Accountability / Students with Disabilities Supplement
- M. Property Tax Report Card
- N. New York State School Report Cards (Available as separate attachments)
- O. Property Assessment Exemption Reports for the Village of Scarsdale and the Town of Mamaroneck

This page is intentionally left blank

The Board of Education is pleased to present for your consideration and comment the proposed budget for the 2010-2011 school year. We believe this budget both sustains our tradition of excellence and our obligation of prudent financial management. Recognizing the economic situation we face this year, we propose no new program initiatives or personnel, with the exception of the extension of French and Spanish into grade 6 at no extra cost of teaching personnel. In addition to restricting growth, we have streamlined this budget in many non-salary budget categories, making \$1.1M in budget cuts below the 2009-10 level. At the same time, we believe we have managed to preserve the core values of our outstanding educational system.

We live in an extraordinary learning community where teachers, students, parents, residents, administrators and board members work together to make Scarsdale schools outstanding. This year, the teachers, in a historic move, unilaterally contributed one percentage point off their contracted salary increase for each of the next two years, saving the district almost \$2 million. They did it because they wanted to preserve programs, class size, jobs and the excellence of a Scarsdale public education.

Core Values

In our many meetings with citizens, including hearing from over 200 community members in budget forums in the past few months, we heard consistently about *core values* we all share, values embodied in our aspirations for our children and that guide our outstanding school district. What are these values – and how do they shape our program and our budget?

First, we believe all students should have ongoing opportunity to *realize their individual potential*. We work toward this end by differentiating instruction, providing a range of support services (including mandated special education and other extra support in the early years), offering multiple course levels at the high school, and providing many opportunities for growth in extra-curricular areas.

We educate students in smaller learning communities. This begins with small classes in the elementary grades, includes the House system and CHOICE at the Middle School, and continues at the High School with integrated humanities instruction in grade nine. The Alternative School additionally serves 82 students in grades 10-12. Although we will lose 9 teaching positions through attrition, this will have at most only moderate impact on certain classes in the High School.

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

A first rate school system fosters first rate faculty and staff throughout their careers. The Board is proud of the resources we provide to further support our teachers with staff development and continuing professional education. The Board is also proud of our teachers, who put aside self-interest so that the Board did not have to consider painful cuts in budget. The teacher salary line (day school program - p.39) is scheduled to increase by 1.32% overall compared to last year's budget. This growth reflects the combined effects of the re-negotiated contract, added teacher experience and education where applicable, and reduced positions through attrition.

Finally, our district has prudently invested in *bricks and mortar* to provide and maintain appropriate facilities for our students. We firmly believe that an up-to-date and well-maintained physical plant is essential to our outstanding instructional program. Our facilities budget is down by \$630,269, compared to last year's budget. We believe that a short-term decrease at this level will not undermine our infrastructure.

Tax Rates

These priorities, which are discussed in detail in this document, translate into an investment of \$134,743,938 for 2010-2011, a 2.87% increase over this year. The property tax rate, which remains the major source of revenue for the District, is estimated to increase 2.56% for Scarsdale residents and 5.77% for Mamaroneck Strip residents. This discrepancy is due to a funding formula established by New York State based on the relative property values in each area.

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

Please remember to mark your calendars for the school budget vote on Tuesday, May 18th, 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 four 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

Barbara Kemp, President

Jill Spieler, Vice President

Jeff Blatt

Linda Chayes

Liz Guggenheimer

Mary Beth Gose

Joel Gurin

Dear Board of Education Trustees,

Planning for this proposal began immediately after the successful budget vote in May, 2009. As in 2009, the decisions that culminate this year's process will have long-lasting implications for the quality of a school district that is a national landmark and whose health is essential to Scarsdale's long-term welfare.

The financial bottom line is proposed budget growth of 2.87% and proposed tax growth in Scarsdale of 2.56%. It will be higher in the Mamaroneck Strip as a result of State, county and municipal assessment practices. Well over half the proposed growth in Scarsdale, 1.8%, is the result of mandated retirement charges that are determined by an independent state authority and that localities cannot influence.

I believe we've kept faith with community aspirations and sustained Scarsdale's excellence. As I said last year, this place has long been distinguished by its commitment to provide students a superior education. Our traditional Mission endures: we must teach students to think well, act intelligently, lead lives of contribution. But the means to these ends must fit new times. We live in an interdependent world community that presents imposing new challenges and offers significant opportunities. Our graduates will need to understand the new dynamics of a global economy, global conflict, global warming and other equally complex issues with no clear answers. They'll have to apply rigorous analysis to these matters and find intelligent solutions to them. They require an education – A Scarsdale Education for the Future – that will enable them to shape these complex forces, so that they don't become the victims of change.

The proposed plan will continue the Scarsdale tradition of excellence, and it will support the evolving efforts of faculty, staff and students to meet the new challenges of the 21st Century. It is the product of an extended exchange with the Scarsdale schools community. Since May, the District has sponsored five special discussion groups involving over 200 people, two public budget forums that attracted perhaps another 75, and multiple personal and written exchanges with parents, teachers and other residents.

In the process, we heard some residents call for no tax growth. We heard from others who said they would willingly bear whatever it took to maintain the educational quality that drew them to Scarsdale in the first place. The large majority said they could live with growth in the mid range, although everyone, of course, would like to keep increases as low as possible, while maintaining quality.

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

Another consistent theme was that if Scarsdale's teachers could share the sacrifice many community members are having to make in unusual economic times, we wouldn't need to compromise programs and services. Last spring, members of the district administration volunteered to take no salary increase, and this year the faculty have responded by volunteering to contribute 1% of their scheduled salary increase in 2010-11 and 1% in 2011-12 to help ameliorate the stresses caused by the downturn. The net impact on the budget will be a \$624,000 budget reduction this year and a total of almost \$2 million over the two year period. I do not know of another faculty or school district in New York State that has ever taken such a decision. The community can be grateful for this magnificent act of support for the children we share.

In addition to this reduction, the 2010-11 investment in equipment, supplies, texts, travel and other operations will be \$500,000 lower than it was in 2008-09. The personnel budget will also contain 15.6 fewer teaching positions. The facilities budget will be almost \$800,000 lower, primarily because of reduced investment in capital upkeep and renewal. To reach this point, we have squeezed and trimmed and in some cases cut more deeply into the meat of education than we ideally would. Taking advantage of retirements and resignations to reduce teaching positions, for example, we will have larger sections in some courses at the High School.

The proposed educational plan does continue the elementary world language program into grade 6, offsetting the added investment with changes in staffing that's currently assigned to language and culture courses. Additionally, the budget will support a five day, full day kindergarten program in place of the current extended day, at an estimated savings of \$50,000 in transportation. Both initiatives will improve instruction by adding time for learning and providing more coherent education, in addition to other benefits.

In the process of our budget discussions, I made recommendations that would have dramatically decreased funding for the Teen Center and Scarsdale Edgemont Family Counseling. Given the financial challenges we've been facing and the need to consider all possible economies, these proposals emerged more rapidly and with less process than is the usual evolutionary Scarsdale way. Able to preserve key educational program with the benefit of the faculty contribution, the Board is now proposing far less draconian measures as far as these portions of our community service budgets are concerned. This step should allow for more measured consideration, going forward.

A year ago, the Board wisely decided to defer decisions about major program changes or reductions to 2010-11. We were all aware that the economic situation could change, as it has. Although the effects of the recession continue, markets have stabilized, some sectors are more profitable and there is less of a sense that the bottom is falling out. We also knew that we might have to consider decisions that would have significant impact on programs and services. We would potentially be looking at disassembling what is perhaps the community's most important asset, as well as a national institution.

In last February's budget message, I said as a result that "our judgments must be exceptionally well-considered. To get the decisions right, we must take full advantage of the time between now and next November to review our programs. With full opportunity for community and professional

input, we should determine which of our efforts are most Mission-critical, what creative alternatives exist, and which should have priority. We should also take the fullest opportunity to understand the community's desires for the schools."

These things we did. Between September and November, the Board received an extensive series of *e-papers* that described every aspect of District program and that justified what exists. The justifications did not suggest that changes or cost reductions are impossible. Rather, they demonstrated that few, if any, significant dollar reductions can be accomplished without opening some vulnerability or incurring loss in service. The Board discussed the *e-papers* at each of its meetings in the autumn and, I believe, has as solid an overview of the entire program and its parts as is practically possible at this juncture. It was and is essential for the Board and the broader community to understand the possible consequences of budget decisions.

We also listened extensively to the public, as I noted above, and have sought best thinking as to broad educational priorities. The goal of this work was not to conduct a plebiscite on which specific programs or services have most public support, aiming to develop a financial and educational plan that's based on what's most popular. Rather, it was to understand the broad aspirations of our community and to know why its members value the specific things they do. With this understanding, the professional staff and Board have the greatest likelihood of fulfilling our responsibility: to propose support for those specific program elements that, blended into a coherent whole, will best meet community aspirations for education, consistent with its values. That is the objective of this budget.

In addition, we heard many suggestions about creative ways to raise revenues or to devise economies. Some of these we will address directly as part of budget discussions. For example, we discussed the idea that the District could outsource certain support services. Some suggestions, such as the proposal to run summer school or after-school activities for profit, are interesting and even appealing – but unfortunately, illegal. Some others – that students and their families pay to participate in athletics, that the District accept corporate sponsorships, or that it engage in major fundraising through a foundation – are contrary to or not contemplated in current District policy. Many of these would require fundamental change in longstanding assumptions about how a public school district should work. Such measures ought not to be adopted casually, and I expect that the Board will wish to create a public process to consider them deliberately.

The Board has reviewed the budget extensively, as it does each year. By some measures, the resulting plan might seem generous. Colleagues in California remind me that their average per pupil investment is approximately \$7,000. Districts have eliminated the arts, and now require parents to pay fees for programs. Many classrooms will house 30 or more students next year. Scarsdale's situation is not nearly so dire. But while we've so far avoided cataclysmic change, reductions over the last two years of 15 teachers, a half million dollars in equipment and texts and almost a million in capital improvements have costs. We have little room left to economize without compromising valuable programs and services. Future decisions about education and finances are likely to grow even more difficult, pending full economic recovery.

We've now collectively arrived at a proposal intended to realize the community's needs and best aspirations. The professional staff are at your disposal to develop further information or to offer any other services that will help residents understand their choices and the consequences thereof.

Sincerely

Michael V. McGill

Total Budget and Tax Rates

**2009-10 Adopted Budget
and
2010-11 Proposed Budget**

	2009-10	2010-11	\$ Difference	% Difference
Total Budget	\$ 130,984,259	\$ 134,743,938	\$ 3,759,679	2.87%
Scarsdale Tax Rate	\$ 782.69	\$ 802.70	\$ 20.01	2.56% *
Mamaroneck Tax Rate	\$ 792.35	\$ 838.04	\$ 45.68	5.77% *

* Individual property's tax rate will vary depending upon the STAR rebate.

See Page 18 for Expenditure Summary

What Accounts for the Proposed Budget Growth?			
	2009/10 Budget	\$ 130,984,259	
	2010/11 Proposed Budget	\$ 134,743,938	2.87%
	+	3,759,679	
		Budget	Proportion
		Percentage	Of Total
Major Components of Budget Growth	2010-11 \$ Growth	Growth	Growth
Negotiated Salary (not including contribution from Scarsdale Teacher's Association)	3,020,694	2.31%	80.4%
Contribution from the Scarsdale Teacher's Association (including related benefits)	(640,000)	(0.49%)	(17.0%)
Employee Benefits: Mandated TRS and ERS retirement budget (not including STA contribution)	2,385,896	1.82%	63.5%
Employee Benefits: Health Insurance and all other (except TRS & ERS)	1,256,784	0.96%	33.4%
Increase in Transportation budget (net of salaries)	36,987	0.03%	1.0%
Increase in Tax Certiorari budget	25,000	0.02%	0.7%
Increase in District-wide Insurance budget	21,008	0.02%	0.6%
Increase in health services - other districts	20,000	0.02%	0.5%
Decrease in Debt Service budget	(8,075)	(0.01%)	(0.2%)
Decrease in Teen Center Funding	(12,500)	(0.01%)	(0.3%)
Decrease in Field Trip Funding	(21,000)	(0.02%)	(0.6%)
Decrease in Allocation of Aides hours - Districtwide	(75,000)	(0.06%)	(2.0%)
2.0 FTE Staff Reduction due to enrollment / class consolidation, offset by 1.0 FTE unassigned	(100,000)	(0.08%)	(2.7%)
Decrease in Special Education out-of-district placements / other	(192,724)	(0.15%)	(5.1%)
3.0% Decrease in all Department budgets - Districtwide	(220,226)	(0.17%)	(5.9%)
Decrease in Plant Improvement funds	(325,000)	(0.25%)	(8.6%)
Decrease in Utilities and Telecommunications budget	(361,000)	(0.28%)	(9.6%)
Reduction due to Retirement / Attrition - 8.0 FTE Professional Staff	(1,025,000)	(0.78%)	(27.3%)
Other - Net of all other increases / (decreases)	(26,165)	(0.02%)	(0.8%)
Total Budget Growth	3,759,679	2.87%	100.00%

Comparisons with Other Westchester / Putnam School Districts

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

Per Pupil Expenditures Among Westchester / Putnam Districts, 2008-09 Actual Expenditures	<u>Rank Order</u> 1 Highest 11 Scarsdale median 46 Lowest	<u>Total Expend. Per Pupil</u> \$38,503 \$25,656 \$23,563 \$17,550
True Tax Rates Among Westchester / Putnam Districts Using State Equalization Rates, 2009-10 Actual	<u>Rank Order</u> 1 Highest median 35 Scarsdale 46 Lowest	<u>True Tax Rate</u> \$23.42 \$15.86 \$12.53 \$8.03
Central Administrative & Board of Education Costs Per Pupil Among Westchester / Putnam Districts, 2008-09 Actual Expenditures	<u>Rank Order</u> 1 Highest median 35 Scarsdale 46 Lowest	<u>Admin.Costs Per Pupil</u> \$1,787 \$649 \$484 \$312
Debt Service Per Pupil Among Westchester / Putnam Districts, 2008-09 Actual Expenditures	<u>Rank Order</u> 1 Highest 12 Scarsdale median 46 Lowest	<u>Debt Service Per Pupil</u> \$8,704 \$2,023 \$1,452 \$0
Adjusted Gross Income per Pupil Westchester / Putnam Districts, 2007 NYS Adjusted Gross Income	<u>Rank Order</u> 1 Highest (Scarsdale) median 46 Lowest	<u>AGI Per Pupil</u> \$1,561,620 \$330,738 \$137,531

Enrollment Summary

The total pupil population for the 2010-11 school year is projected to decrease by 16 pupils, for a total K-12 enrollment of 4,706 pupils.

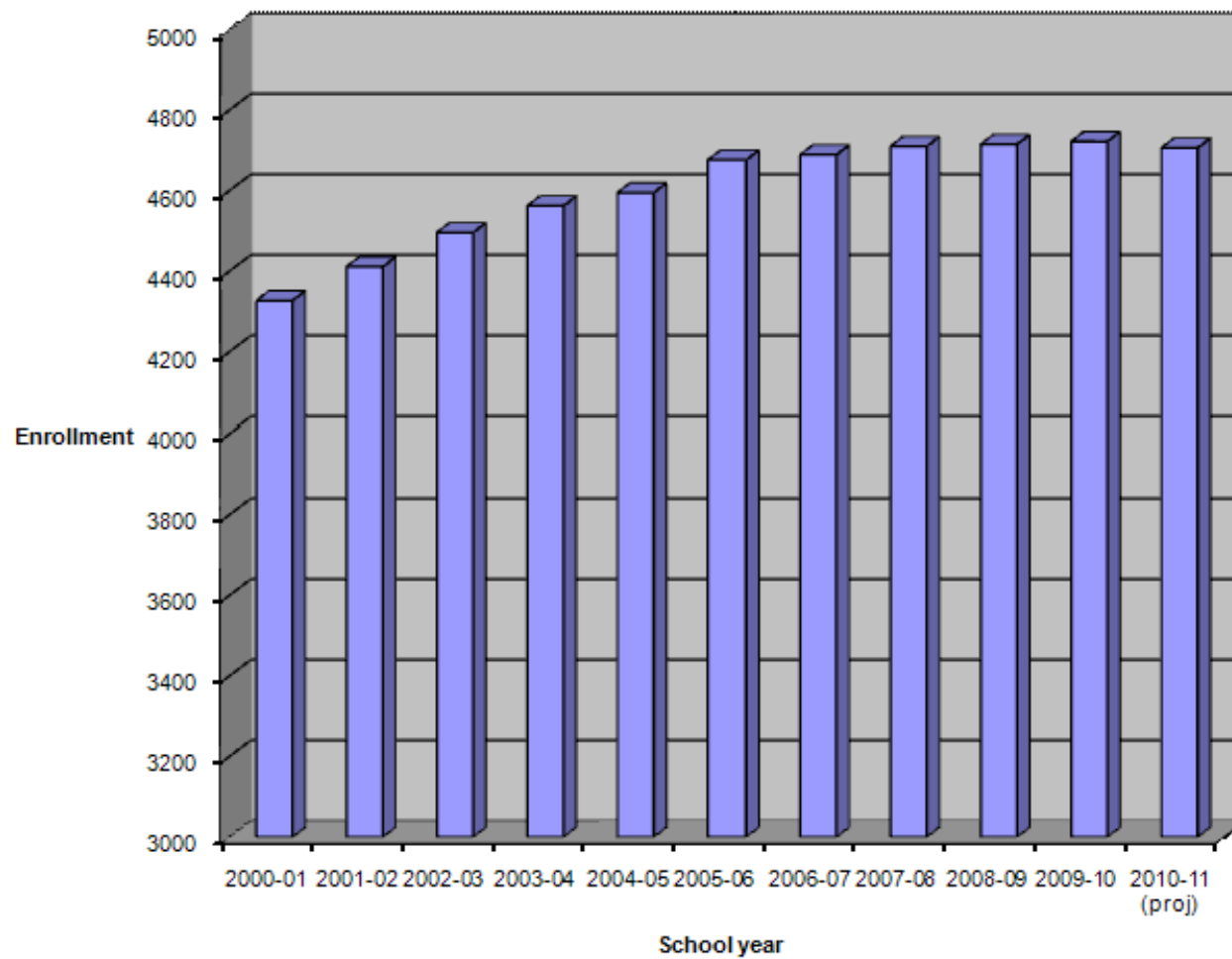
The projections for the five elementary schools forecast a decrease from the current 2,185 to 2,135 pupils for a decrease of 2.2%. This total includes pupils in the district's six elementary special education classes. Fox Meadow and Quaker Ridge are projected to have the largest enrollment, with 493 and 449 pupils, respectively. Greenacres is projected to enroll 410 pupils, Edgewood 409 pupils, and Heathcote 375 pupils.

The projection for the Middle School forecasts an increase of 50 pupils, for a total of 1,155 pupils.

The Senior High School projects 1,416 pupils, which is a decrease of 16 pupils.

See Appendix A for detailed pupil enrollment data.

DISTRICT ENROLLMENT - 10 YR GROWTH



This page is intentionally left blank

Staffing Summary

Elementary Schools

The proposed 105 elementary classroom sections (a decrease of two sections from 2009/10) are in accordance with the District's maximum class size practice of 22 pupils for grades K through 3 and 24 pupils for grades 4 and 5. This practice results in an average class size of approximately 20 pupils. Special education programs will include six classes for children with special language, learning, and other special needs. Elementary sections therefore total 111. The budget includes one additional position for unanticipated enrollment growth. If this position is not needed, it will not be filled.

Middle School

Staffing at the Middle School reflects a reduction of 1.0 FTE music position for a total of 108.35 positions.

Senior High School

Staffing at the Senior High School reflects a reduction of seven positions from 2009-10 actual levels as follows: English -1.0, Mathematics -1.0, Social Studies -1.0, World Language -1.0, Computer -1.0, and Science -2.0, for a total of 144.2 FTE positions. The administration awaits further information on course enrollment and program needs. No final decisions have been made on departmental staffing levels.

District-wide

District-wide positions include central office administrators and teachers who are assigned across the schools and across the grades. Previously, teachers of speech, computer, ESL, and Elementary World Language were listed in this table. However, they are now assigned to particular schools. The 17.2 FTE reflects this reassignment of 19.3 positions.

Civil Service

The civil service staff consists of nurses, occupational therapists, physical therapists, secretaries, custodians, maintenance workers and groundsmen, and middle managers and district services personnel. The staffing level of 146.9 FTE is being reviewed for further efficiencies and economies, and we anticipate reductions through attrition.

Paraprofessional

The part-time paraprofessional staff includes teacher aides, school aides, principal aides, special education aides and ESL aides. Most of the aide assignments are based upon formulas, which are driven by enrollment and other variables. CSE aides are required to provide support for special education students as defined by the Committee on Special Education. Exclusive of CSE hours, there is a projected decrease of 63.5 hours in the aide budget.

Bus Drivers

The District employs 64 part-time bus drivers.

TOTAL DISTRICT STAFFING

	Budget <u>2009-10</u>	Actual <u>2009-10</u>	Actual Projected Increase (Decrease)	Projected <u>2010-11</u>
Senior High School	153.46	151.20	(7.00)	144.20
Middle School	108.50	109.35	(1.00)	108.35
Elementary Schools	169.04	185.90	(1.00)	184.90
District Wide	37.50	17.20	0.00	17.20
Total Professional	468.50	463.65	(9.00)	454.65
Civil Service Personnel	147.80	146.90	0.00	146.90
Total District Staffing	616.30	610.55	(9.00)	601.55

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

	Staffing Ratios Compared to County and State											
Based on 2008-09 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	10.4	10.0	10.0								
	Classroom Teachers	12.4	12.1	11.9								
	Administrative Staff*	164.8	154.3	182.9								
*Includes Central Office Administration, Principals' Offices, Department leadership and other split teaching / support / supervisory positions.												

This page is intentionally left blank

		REVENUE SUMMARY						
Major Revenue Sections		2008-09	2009-10	2009-10	2010-11	Net	% Inc (Dec)	% Inc (Dec)
		Actual	Adopted	Estimate	Proposed	Increase	Budget to	Estim. Rev.
		Revenue	Budget	Revenue	Budget	(Decrease)	Budget	to Budget
I	STATE AID	6,090,650	6,075,205	6,565,338	5,869,808	(205,397)	(3.38%)	(10.59%)
II	PRIOR YEAR SURPLUS	3,934,546	4,100,000	4,200,000	6,367,380	2,267,380	55.30%	51.60%
III	OTHER RECEIPTS	2,979,216	2,382,385	2,387,844	2,392,052	9,667	0.41%	0.18%
IV	TRANSFER FROM RESERVES	490,986	5,000	5,000	255,000	250,000	5000.00%	5000.00%
IV	TAX LEVY / STAR	115,529,036	118,421,669	118,321,669	119,859,698	1,438,029	1.21%	1.30%
TOTAL REVENUE		129,024,434	130,984,259	131,479,851	134,743,938	3,759,679	2.87%	2.48%

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 2010-11 budgeted State Aid revenue is estimated at \$5,869,808, a decrease of \$205,397. For 2010-11, aid categories (other than Building Aid) have been reduced by 14%, consistent with the Governor's Deficit Reduction Proposal.

PRIOR YEAR SURPLUS

This budget returns surplus in the amount of approximately \$6.3 million to offset next year's tax levy. This will leave the District with an undesignated reserve balance of approximately \$5.4M or 4% of next year's budget. This is the maximum allowable per NYS law. Please see pps. 57-58 for the fund balance projection.

COUNTY SALES TAX

The County sales tax is apportioned between the County, towns and villages and school districts, according to statute. Of the three levels of government, school districts receive the smallest percentage. In 2009-10, the District expects to receive \$781,283 in sales tax revenue, which exceeds budget by \$32,933. For 2010-11 a budget-to-budget increase of \$56,372 or 7.53% 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 \$438,000.

OTHER RECEIPTS

Other Receipts include interest from investment of District funds, charges to other districts for mandated services for students at Immaculate Heart of Mary and the French-American School, fees for use of school buildings by community groups, taxes collected by other municipalities when property lines cross District boundaries, and income from miscellaneous sources. The District also receives tuition for out-of-District students who attend special education classes in Scarsdale. Interest income for 2009-10 is expected to earn 0.8%, annualized; the budget projects the same earnings rate for 2010-11.

PROPERTY TAX LEVY

The Board of Education determines the total amount of funds needed to operate the District. Anticipated revenues from sources other than taxes (above) are subtracted from this total; the balance of revenues comes from local property taxes from the towns of Scarsdale and Mamaroneck. Equalization rates set by the Westchester County Tax Commission and the assessment rolls of the two municipalities determine the taxes to be collected from property owners in each municipality. The result is a 5.77% increase for the Mamaroneck Strip properties, and a 2.56% increase for Scarsdale residents. A more detailed discussion of the Tax Levy is shown on page 13. In addition, under current law a portion of the tax levy comes from the School Tax Relief Program (STAR). Please see **Appendix C** for the STAR tax calculations for the average home.

2010-2011 REVENUE BUDGET							
					\$	%	%
	ACTUAL	ADOPTED	ESTIMATED	PROPOSED	INCREASE	INCREASE	INCREASE
	2008-09	BUDGET	ACTUAL	BUDGET	(DECREASE)	(DECREASE)	(DECREASE)
	2008-09	2009-10	2009-10	2010-11	Bud to Bud	Bud to Bud	Bud to Act
STATE AID							
FLEX Aid (Now this is Foundation Aid)	3,241,163	3,241,163	3,241,163	3,241,163	-	0.00%	0.00%
Building Aid	1,684,854	1,763,715	2,237,886	2,157,876	394,161	22.35%	(3.58%)
Transportation Aid	263,899	288,841	269,934	295,490	6,649	2.30%	9.47%
Pupils With Disabilities Aid (Most rolled into Foundation Aid)	204,046	231,229	159,556	196,204	(35,025)	(15.15%)	22.97%
BOCES Aid	142,639	142,639	142,639	142,639	-	0.00%	0.00%
Textbook and Library Aid	332,855	334,220	339,394	330,536	(3,684)	(1.10%)	(2.61%)
Computer Software Aid	74,032	73,398	74,766	72,805	(593)	(0.81%)	(2.62%)
CPR Aid	117,162	0	0	0	-	#DIV/0!	#DIV/0!
Growth Aid	0	0	0	0	-	#DIV/0!	#DIV/0!
Grant-in-Aid	30,000	0	100,000	0	-	#DIV/0!	(100.00%)
Deficit Reduction Proposal (NYS)	0	0	0	(566,905)	(566,905)	#DIV/0!	#DIV/0!
TOTAL STATE AID	6,090,650	6,075,205	6,565,338	5,869,808	(205,397)	(3.38%)	(10.59%)
NYS STAR AID GRANT							
	6,371,782	5,798,322	5,749,107	3,193,881	(2,604,441)	(44.92%)	(44.45%)
PRIOR YEAR SURPLUS							
	3,934,546	4,100,000	4,200,000	6,367,380	2,267,380	55.30%	51.60%
COUNTY SALES TAX							
	887,822	748,350	781,283	804,722	56,372	7.53%	3.00%
RESERVES / TRANSFERS							
Appropriation of Reserve for Repairs	19,750	5,000	5,000	5,000	-	0.00%	0.00%
TOTAL RESERVE / TRANSFERS	19,750	5,000	5,000	5,000	-	0.00%	0.00%
OTHER RECEIPTS							
Interest From Investments	1,044,116	735,000	510,000	526,473	(208,527)	(28.37%)	3.23%
Interest From Reserves	17,955	0	0	0	-	#DIV/0!	#DIV/0!
Health Services - Parochial and Private Schools	268,919	200,975	268,919	268,919	67,944	33.81%	0.00%
Building Use Fees	157,246	125,888	157,246	157,246	31,358	24.91%	0.00%
Boundary Line Taxes	244,808	246,926	249,704	259,692	12,766	5.17%	4.00%
Miscellaneous	195,691	100,246	240,691	150,000	49,754	49.63%	(37.68%)
Tuition - Special Education	162,659	225,000	180,000	225,000	-	0.00%	25.00%
TOTAL OTHER RECEIPTS	2,091,394	1,634,035	1,606,560	1,587,330	(46,705)	(2.86%)	(1.20%)
PROPERTY TAX LEVY							
Reduction due to STAR Program	115,529,036	118,421,669	118,321,669	119,859,698	1,438,029	1.21%	1.30%
	(6,371,782)	(5,798,322)	(5,749,107)	(3,193,881)	2,604,441	(44.92%)	(44.45%)
NET PROPERTY TAX LEVY	109,157,254	112,623,347	112,572,562	116,665,817	4,042,469	3.59%	3.64%
GRAND TOTAL REVENUE (Prior to Capital Reserve)							
	128,553,198	130,984,259	131,479,851	134,493,938	3,509,679	2.68%	2.29%
Transfer from Debt Service Reserve to Capital Reserve, net							
	471,236	0	0	0	-	#DIV/0!	#DIV/0!
Transfer from Reserve from Retirement Contribution							
	0	0	0	250,000	250,000	#DIV/0!	#DIV/0!
Transfer from Reserves							
	471,236	0	0	250,000	250,000	#DIV/0!	#DIV/0!
GRAND TOTAL REVENUE (Including Capital Reserve)							
	129,024,434	130,984,259	131,479,851	134,743,938	3,759,679	2.87%	2.48%

		COMPARISON OF ACTUAL REVENUES FOR THE YEARS 2004-2005 THROUGH 2008-2009				
		2004-2005 ACTUAL REVENUES	2005-2006 ACTUAL REVENUES	2006-2007 ACTUAL REVENUES	2007-2008 ACTUAL REVENUES	2008-2009 ACTUAL REVENUES
REVENUE CATEGORY						
STATE AID						
Operating Aid / FLEX / Foundation Aid	\$	1,992,539	\$ 2,078,780	\$ 2,107,028	\$ 3,149,809	\$ 3,241,163
Building Aid		3,046,307	1,062,320	1,850,889	1,253,028	1,684,854
Transportation Aid		173,340	182,023	222,144	241,669	263,899
EXCEL Aid		-	-	-	1,499,000	-
Pupils with Disabilities Aid		1,163,634	1,216,507	1,100,580	240,217	204,046
BOCES Aid		142,639	142,639	142,639	142,639	142,639
Textbook & Library Aid		320,838	332,937	341,289	334,705	332,855
Computer Software Aid		74,286	74,451	74,271	73,298	74,032
Video Lottery Terminal Aid		-	-	-	98,666	-
Aid for Homeless		-	29,111	-	-	-
Growth Aid		-	32,833	-	-	-
Educationally Related Support Services Aid		40,151	1,980	-	-	-
Operating Standards Aid		-	500	-	-	-
CPR Aid		-	-	-	-	117,162
Grant-in-Aid		-	81,188	150,000	45,000	30,000
Computer Technology Aid		413,550	-	-	-	-
RESCUE Aid		-	-	-	-	-
Lottery Aid Accrual		76,200	-	-	-	-
Sound Basic Education Aid		-	25,000	53,837	-	-
TOTAL STATE AID		7,443,484	5,260,269	6,042,677	7,078,031	6,090,650
PRIOR YEAR SURPLUS		532,500	532,500	1,532,500	4,148,389	3,934,546
COUNTY SALES TAX		797,147	895,882	876,142	933,514	887,822
TRANSFER FROM OTHER RESERVES		489,000	309,000	39,100	548,723	490,986
OTHER RECEIPTS						
Interest - Investments & Reserves		877,862	1,763,190	3,090,793	2,272,724	1,062,071
Health Services		246,179	239,174	192,975	208,640	268,919
Building Use Fees		132,591	115,205	76,888	144,121	157,246
Boundary Line Taxes		152,699	174,368	218,491	246,926	244,808
Miscellaneous		75,532	136,246	198,245	180,332	195,691
Tuition - Special Education		128,020	86,302	-	13,737	162,659
TOTAL OTHER RECEIPTS		1,612,883	2,514,485	3,777,392	3,066,480	2,091,394
PROPERTY TAX LEVY						
Property Tax Levy, net of STAR		84,680,768	92,846,814	98,531,282	102,066,806	109,157,254
STAR Tax Payment		6,584,448	6,859,494	6,843,365	6,748,659	6,371,782
TOTAL PROPERTY TAX LEVY		91,265,216	99,706,308	105,374,647	108,815,465	115,529,036
GRAND TOTAL	\$	102,140,230	\$ 109,218,444	\$ 117,642,458	\$ 124,590,602	\$ 129,024,434

This page is intentionally left blank

TAX RATE

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

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

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

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

When market values (full assessments) increase, equalization rates fall. For the 2010-11 budget year the Town of Mamaroneck's equalization rates have fallen 1.9%, meaning there has been an increase in Mamaroneck's full market value assessment whereas Scarsdale's equalization rates have risen 1.2%, meaning there has been a decrease in Scarsdale's full market value assessment. Because of this, Mamaroneck's market value has increased compared to the total combined market value; therefore, Mamaroneck's share of the District's "tax pie" increases. Mamaroneck's taxes are estimated to grow by 5.77% whereas Scarsdale's taxes are estimated to grow by 2.56%.

In addition, Scarsdale properties had an overall decrease in assessments, which has added to the tax growth for all District residents. This results directly from decreases in aggregate property assessments in the community, normally through tax certiorari proceedings. The above change in equalization rates, coupled with lower assessments, has caused full value to fall from \$9.2 billion last year to \$9.0 billion in the coming year. As a matter of information, the full value assessment for all properties in the District has grown from \$1.0 billion in 1985-86.

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

Prior to 2008/09, STAR had a cap, so that if the combined school taxes or equalization rates increased more than 5%, residents would not only have to absorb the amount of tax growth that resulted from the assessors' calculations; they would also have to make up the difference between the amount local taxes grew and the amount the rebates grew. Since 2008-09 this cap has been reduced and has now been eliminated, further increasing the amount of tax share our residents pay as the STAR rebate has shrunk over time. STAR helps taxpayers because they are paying less in absolute terms than they would have without it. However, it also accentuates the effect of tax increases when growth in STAR doesn't keep up with local budget growth. Because of changes in prior year equalization rates, the 2010-11 STAR will increase, helping ease taxes. The governor's budget request proposes eliminating STAR for all homes in the state valued at \$1.5M and above. In Scarsdale, this would represent approximately 42% of homes. Details of the governor's proposal are available at <http://publications.budget.state.ny.us/>.

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

If the STAR eligibility is not changed in 2010-11, the estimated taxes on the "average assessed" house will grow (after accounting for STAR) 1.93% and 5.67% for BASIC STAR taxpayers in Scarsdale and Mamaroneck, respectively, and 1.32% and 5.72% for ENHANCED STAR taxpayers in the two communities, also respectively. **See Appendix C for detailed STAR calculations.**

<u>TAX RATE CALCULATION</u>					
			Tax Levy =	\$ 119,859,698	
<u>TAX RATE FORMULA</u>					
A.	Assessed Valuation *	= Full Valuation			
	County Equalization Rate				
	Scarsdale			Mamaroneck Strip	
	141,923,324	= 8,549,597,831		7,085,600	= 445,635,220
	0.0166			0.0159	
B.	Tax Levy	= Full Valuation Tax Rate			
	Total Full Valuation				
	Scarsdale & Mamaroneck Strip				
	119,859,698	= 0.01332480			
	8,995,233,051				
C.	Full Valuation Tax Rate	= Assessed Valuation Tax Rate / \$1,000			
	County Equalization Ratio X 1,000				
	Scarsdale			Mamaroneck Strip	
	0.01332480 x \$1,000	= 802.6989 / \$1,000		0.01332480 x \$1,000	= 838.0379 / \$1,000
	0.0166			0.0159	
D.	Reconciliation of Taxes from Scarsdale and Mamoroneck Strip				
	Scarsdale			Mamaroneck Strip	
	Tax Levy	= Amount Provided from		Tax Levy	= Amount Provided from
	Proportionate Full Valuation	Scardale		Proportionate Full Valuation	Mamaroneck Strip
	119,859,698	= 113,921,696.99		119,859,698	= 5,938,001.01
	0.95046			0.04954	
	Amount Provided from Scarsdale	CY 113,921,696.99	PY 112,698,329.47		
	Amount Provided from Mam. Strip	= 5,938,001.01	5,723,339.53		
		119,859,698.00	118,421,669.00		
		PY Rate	\$ Increase	Percent Increase	
	Scarsdale Increase (Decrease)	782.6909	20.01	2.556%	
	Mamaroneck strip Increase (Decrease)	792.3538	45.68	5.766%	
	* The assessed valuations are estimated and are likely to change prior to the final assessment date of June 1.				

COMPARISON OF ASSESSED VALUATION, COUNTY EQUALIZATION RATIO, AND FULL VALUATION									
FOR THE YEARS 1999-00 TO 2010-11									
	ASSESSED VALUATION		COUNTY EQUALIZATION RATIO		FULL VALUATION		% SHARE		
SCHOOL YEAR	SCARSDALE	MAMARONECK	SCARSDALE	MAMARONECK	SCARSDALE	MAMARONECK	SCARSDALE	MAMARONECK	
1999-2000	131,632,861	6,965,770	0.0389	0.0422	3,383,878,175	165,065,640	95.35%	4.65%	
2000-2001	132,578,695	7,090,820	0.0390	0.0418	3,399,453,718	169,636,842	95.25%	4.75%	
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	141,923,324	7,085,600	0.0166	0.0159	8,549,597,831	445,635,220	95.05%	4.95%	

COMPARISON OF TAX RATES PER \$1,000 OF ASSESSED VALUATION FOR THE TOWNS OF SCARSDALE AND MAMARONECK FOR THE YEARS 1999-00 THROUGH 2009-2010 AND PROPOSED TAX RATE FOR 2010-2011							
		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)
1999-2000	417.19				384.58		
		36.47	8.74%			38.69	10.06%
2000-2001	453.66				423.27		
		35.57	7.84%			36.55	8.64%
2001-2002	489.23				459.82		
		44.15	9.02%			36.39	7.91%
2002-2003	533.38				496.21		
		44.68	8.38%			67.24	13.55%
2003-2004	578.06				563.45		
		54.40	9.41%			45.27	8.03%
2004-2005	632.46				608.72		
		50.44	7.98%			48.65	7.99%
2005-2006	682.90				657.37		
		30.26	4.43%			5.10	0.78%
2006-2007	713.16				662.47		
		19.73	2.77%			(23.75)	(3.59%)
2007-2008	732.89				638.72		
		36.67	5.00%			88.08	13.79%
2008-2009	769.56				726.80		
		13.13	1.71%			65.55	9.02%
2009-2010	782.69				792.35		
2010-2011	802.70	20.01	2.56%		838.04	45.68	5.77%
Average Annual Increase Since 1999-2000			6.17%				7.45%

EXPENDITURE SUMMARY

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

The 2010-11 budget provides for added investment of 2.87% to support the educational program. Estimates of expenditures for each category in the *current* year facilitate understanding of the District's spending needs and patterns.

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

This year's budget reflects a recommitment to long-established core values, but also recognizes the reality of the current economic situation. Departmental budgets, exclusive of salaries, are flat or lower than 2010-11 levels, unless specific circumstances require otherwise.

The sole program introduction for 2010-11 is the continuation of the elementary Spanish program into 6th grade at the Middle School, linking language instruction in grade 5 to grade 7. This will be accomplished by reassigning existing staff.

The budget provides for the continuation of current class size practices, except at the High School where 7.0FTE positions have been eliminated by attrition. Recent important curriculum initiatives – programs addressing sustainability, global interdependence, critical thinking through the arts, differentiation of instruction, and a renewed focus on assessment, all integral to our mission of educating students for the 21st century – continue as we incorporate them into the fabric of the educational program. Total investment in these areas, however is either flat or reduced. With regret, we again recommend deferring the introduction of Mandarin language instruction. Full-day kindergarten will replace extended-day kindergarten, increasing instructional time and reducing transportation costs.

The largest component of any district budget is staff salary and benefits (almost 80% of the District's educational investment for the coming year.) This is typical of districts in the region. Next year, enrollment will decrease slightly, which will lead to two fewer sections at the elementary level and some consolidation of courses at the High School. One undesignated position is requested in case of unanticipated growth; 9.0FTE teaching positions will be eliminated through attrition.

Market pressures continue to force growth in health insurance, but significant cost-sharing and the successful budget-to-actual experience of the last three years have provided sizeable annual surpluses in this budget line. While the same result is unlikely in 2009-10, a reserve fund is available to stabilize health insurance budget growth.

Most significantly, mandated contributions to the NY State Employees' and Teachers' Retirement Systems will increase significantly. The return on the systems' investment portfolios continues to mirror the experience of the investment markets, but with a lag. Funding levels are developed using a 5-year average of investment returns. For 2010-11, positive returns achieved from the early 2000's are being replaced in the calculation with the less favorable returns of the last two years. Increased contributions to retirement systems account for 2.1% of 2010-11 budget growth.

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

2009-10 Projected Actuals & 2010-11 Proposed Budget by Major Expense Section									
MAJOR EXPENSE SECTIONS							Budget to		
		2008-09	2009-10	2009-10	2010-11		Budget	% Increase	(Decrease)
		Actual	Adopted	Estimate	Proposed		S Increase	Budget to	Budget to
		Expended	Budget	Expended	Budget		(Decrease)	Budget	Est. Exp.
I	GENERAL SUPPORT								
	Board of Education	50,301	62,863	62,615	62,050		(813)	(1.29%)	(0.90%)
	Central Administration	2,251,310	2,246,141	2,264,466	2,288,565		42,424	1.89%	1.06%
	Central Services - Plant Dept.	9,840,320	10,867,846	10,227,069	10,237,577		(630,269)	(5.80%)	0.10%
	Administrative Technology	609,609	616,233	615,040	624,100		7,867	1.28%	1.47%
	Special Items	1,203,710	932,201	930,439	984,630		52,429	5.62%	5.82%
	TOTAL GENERAL SUPPORT	13,955,250	14,725,284	14,099,629	14,196,922		(528,362)	(3.59%)	0.69%
II	INSTRUCTION								
	Admin & Prog. Improv.	4,577,221	4,684,750	4,690,669	4,793,030		108,280	2.31%	2.18%
	Day School Program	50,062,983	52,220,219	51,607,413	52,799,046		578,827	1.11%	2.31%
	Special Education	9,301,576	10,702,011	9,343,327	10,751,697		49,686	0.46%	15.07%
	Instructional Support	1,097,802	1,132,740	1,132,152	1,145,204		12,464	1.10%	1.15%
	Pupil Personnel	5,957,276	6,189,779	6,079,371	6,268,003		78,224	1.26%	3.10%
	TOTAL INSTRUCTION	70,996,858	74,929,499	72,852,932	75,756,980		827,481	1.10%	3.99%
III	TOTAL PUPIL TRANS.	3,541,951	3,773,944	3,575,949	3,603,776		(170,168)	(4.51%)	0.78%
IV	TOTAL COMMUNITY SVCS.	336,546	331,986	331,986	328,109		(3,877)	(1.17%)	(1.17%)
V	UNDISTRIBUTED								
	Employee Benefits	23,085,793	27,198,140	24,561,095	30,840,820		3,642,680	13.39%	25.57%
	Debt Service - Lease Purchases	1,550,331	1,976,099	2,066,572	1,945,994		(30,105)	(1.52%)	(5.83%)
	Debt Service - Bonds	8,073,740	8,049,307	8,049,307	8,071,337		22,030	0.27%	0.27%
	TOTAL UNDISTRIBUTED	32,709,864	37,223,546	34,676,974	40,858,151		3,634,605	9.76%	17.83%
VI	Transfer to CPF for Quaker Ridge Project	471,236	-	-	-		-	(100.00%)	(100.00%)
	Transfer to CPF for EXCEL Project	-	-	-	-		-	#DIV/0!	#DIV/0!
	Transfer to Other Funds	59,217	-	-	-		-	#DIV/0!	#DIV/0!
	TOTAL EXPENDITURES	122,070,922	130,984,259	125,537,470	134,743,938		3,759,679	2.87%	7.33%

		COMPARISON OF EXPENDITURES				
		BY MAJOR BUDGET FUNCTIONS FOR THE YEARS 2004-2005 THROUGH 2008-2009				
		2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
CODE	MAJOR FUNCTION	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES
I	GENERAL SUPPORT	\$ 10,408,164	\$ 11,872,738	\$ 13,140,974	\$ 13,944,857	\$ 13,955,250
II	INSTRUCTION	55,619,010	57,807,889	63,112,480	67,693,901	70,996,858
III	PUPIL TRANSPORTATION	2,887,166	2,840,624	3,190,832	3,272,064	3,541,951
IV	COMMUNITY SERVICES	286,107	280,414	282,561	337,337	336,546
V	UNDISTRIBUTED	27,617,893	30,775,498	31,570,269	32,020,819	32,709,864
VI	TRANSFER TO OTHER FUNDS	1,135,450	935,424	453,830	3,819,398	530,453
	SUBTOTAL	97,953,790	104,512,587	111,750,946	121,088,376	122,070,922
	ENCUMBRANCES AT YEAR END	2,475,711	3,755,430	4,075,573	2,324,692	2,590,253
	TOTAL	\$ 100,429,501	\$ 108,268,017	\$ 115,826,519	\$ 123,413,068	\$ 124,661,175

This page is intentionally left blank

			2008-09	2009-10	2009-10	2010-11	Budget to		
			Actual	Adopted	Estimate	Proposed	Budget	% Increase	(Decrease)
			Expended	Budget	Expended	Budget	S Increase (Decrease)	Budget to Budget	Budget to Est. Exp.
I	GENERAL SUPPORT								
	Board of Education		50,301	62,863	62,615	62,050	(813)	(1.29%)	(0.90%)
	Central Administration		2,251,310	2,246,141	2,264,466	2,288,565	42,424	1.89%	1.06%
	Plant Department		9,840,320	10,867,846	10,227,069	10,237,577	(630,269)	(5.80%)	0.10%
	Administrative Technology		609,609	616,233	615,040	624,100	7,867	1.28%	1.47%
	Special Items		1,203,710	932,201	930,439	984,630	52,429	5.62%	5.82%
	TOTAL GENERAL SUPPORT		13,955,250	14,725,284	14,099,629	14,196,922	(528,362)	(3.59%)	0.69%
	Encumbrances - Year End		1,718,411	-	-	-	-		
	GRAND TOTAL GENERAL SUPPORT		15,673,661	14,725,284	14,099,629	14,196,922	(528,362)	(3.59%)	0.69%

This page is intentionally left blank

I. GENERAL SUPPORT

Board of Education

This budget provides for Board of Education activities. Included are supplies, a stipend for the District Clerk and Board Secretary, voting machine rental and printing associated with the annual election, and board consultants and travel, when necessary. Other than the stipends, the budget has been reduced by 3.0% after being reduced by over 12% for 2009-10.

			2008-09	2009-10	2009-10	2010-11	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			21,395	22,143	21,895	22,552	409	1.85%	3.00%
Equipment / Furniture			-	-	-	-	-	0.00%	0.00%
Supplies / Materials			5,281	13,349	13,349	13,349	-	0.00%	0.00%
Contractual and Other			23,625	27,371	27,371	26,149	(1,222)	(4.46%)	(4.46%)
BOCES Services			-	-	-	-	-	0.00%	0.00%
Total Board of Education			50,301	62,863	62,615	62,050	(813)	(1.29%)	(0.90%)

I. GENERAL SUPPORT (Continued)

Central Administration

This budget, totaling \$2,288,565, covers the District's Central Office. It is projected to grow 1.89% in the coming year, primarily due to changes in salaries for support staff. The Superintendent, Assistant Superintendents and Director of Special Education voluntarily took no salary increase in 2009-10. For 2010-11, no salary increase is budgeted here for these positions. The current budget includes reductions in travel, consultants, meeting materials, and advertising costs; the 2010-11 Budget proposes an additional 3.0% reduction.

Chief School Administrator's Office

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

Finance Office

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

Legal Services

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

Personnel Office

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

Public Information

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

							Budget to		
		2008-09	2009-10	2009-10	2010-11		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	458,125	463,392	472,586	477,515		14,123	3.05%	1.04%
	Equipment / Furniture	-	-	-	-		-	0.00%	0.00%
	Supplies / Materials	2,902	2,650	2,650	2,650		-	0.00%	0.00%
	Contractual and Other	14,266	14,040	14,040	13,539		(501)	(3.57%)	(3.57%)
	BOCES Services	-	-	-	-		-	0.00%	0.00%
	Total Chief School Admin. Office	475,293	480,082	489,276	493,704		13,622	2.84%	0.91%
Finance Office									
	Salaries	867,003	863,256	872,532	895,986		32,730	3.79%	2.69%
	Equipment / Furniture	12,886	500	500	500		-	0.00%	0.00%
	Supplies / Materials	23,668	24,580	24,580	24,580		-	0.00%	0.00%
	Contractual and Other	153,505	107,709	107,709	103,632		(4,077)	(3.79%)	(3.79%)
	BOCES Services	2,965	3,100	3,100	3,100		-	0.00%	0.00%
	Total Finance Office	1,060,027	999,145	1,008,421	1,027,798		28,653	2.87%	1.92%
	Legal Services	103,945	74,124	74,124	75,124		1,000	1.35%	1.35%
Personnel Office									
	Salaries	429,953	440,736	441,235	450,906		10,170	2.31%	2.19%
	Equipment / Furniture	-	750	750	750		-	0.00%	0.00%
	Supplies / Materials	9,875	8,750	8,750	8,750		-	0.00%	0.00%
	Contractual and Other	70,863	117,090	117,090	103,085		(14,005)	(11.96%)	(11.96%)
	BOCES Services	6,617	6,925	6,925	6,925		-	0.00%	0.00%
	Total Personnel Office	517,308	574,251	574,750	570,416		(3,835)	(0.67%)	(0.75%)
Public Information									
	Salaries	75,816	79,924	79,280	84,066		4,142	5.18%	6.04%
	Equipment / Furniture	-	-	-	-		-	#DIV/0!	#DIV/0!
	Supplies / Materials	363	765	765	765		-	0.00%	0.00%
	Contractual and Other	18,558	37,850	37,850	36,692		(1,158)	(3.06%)	(3.06%)
	BOCES Services	-	-	-	-		-	0.00%	0.00%
	Total Public Information Office	94,737	118,539	117,895	121,523		2,984	2.52%	3.08%
TOTAL CENTRAL ADMINISTRATION									
		2,251,310	2,246,141	2,264,466	2,288,565		42,424	1.89%	1.06%

I. GENERAL SUPPORT (Continued)

Facilities Department

The 2010-11 Facilities budget is divided into three parts. The first, Plant Operations, includes expenses relating to the daily operation of the buildings, as well as departmental supervision. The department also supervises capital construction projects and facilities' use by outside organizations. The Plant Maintenance budget funds the repair and upkeep of District buildings and grounds. The Plant Improvement budget, funding major maintenance and infrastructure improvements, is the third section.

Together the facilities' budgets total \$10,237,577, a decrease of \$630,269 or 5.80% compared to 2009-10.

- Staffing remains unchanged compared to 2009-10. These staffing levels are still under review.
- \$184,118, or 4.3% over the prior year, represents negotiated salary adjustments for existing staff.
- Utility costs have decreased substantially due to market conditions and the impact of calendar changes and infrastructure improvements completed with the energy performance contract. Savings of \$600,000 from these improvements was reflected in the 2009-10 budget; it is estimated that a further savings of \$361,000 in fuel/electricity for 2010-11 will be realized if prices continue at current levels. Electricity prices, which were tied to a fixed-price contract until 2007, are now adjusted annually to market prices. Oil/gas prices fluctuate with each delivery in accordance with the market. Pricing and usage for 2010-11 is based on normal weather patterns. If next year's weather is warmer, or more favorable pricing conditions prevail, the unused funds will revert to the fund balance.
- Custodial supplies will increase in cost as we continue to use more expensive non-toxic cleaning and grounds supplies. Equipment replacement requests have been reduced significantly. Only essential replacement items are requested
- The budget continues to provide part-time contracted security personnel at Greenacres field on evenings and weekends.
- The contract building equipment line will fund maintenance and inspections of HVAC, elevator, playground, gym and other building equipment.
- Funding for general refurbishment in individual buildings has been decreased by 3.0%. Principals designate these funds to specific projects. Requests for building refurbishment regularly outstrip allocations. Increasingly, these funds are being used to replace carpeting in classrooms with hygienic and maintenance-friendly tile.
- Savings in overtime continue to be realized from custodial shift changes made several years ago at the elementary schools. After-school community use of the buildings continues to stress custodial staffing levels.
- The request for Plant Improvement funding this year is \$1,200,000, a decrease of \$325,000 from 2009-10. This decrease is in addition to last year's cut of \$280,000, resulting in a two-year reduction of \$605,000. This budget is 30% lower than the 2008-09 level, and is also \$800,000 less than the original request from the Director of Facilities. At the revised level, the budget represents an investment of less than 1% of total budget, substantially less than the 2% recommended by the National School Boards Association for major maintenance. All planned projects address basic infrastructure needs.

							Budget to		
		2008-09	2009-10	2009-10	2010-11		Budget	% Increase	(Decrease)
		Actual	Adopted	Estimate	Proposed		\$ Increase	Budget to	Budget to
		Expended	Budget	Expended	Budget		(Decrease)	Budget	Est. Exp.
PLANT DEPARTMENT									
Plant Operation									
Salaries		3,187,266	3,310,904	3,327,538	3,478,647		167,743	5.07%	4.54%
Equipment / Furniture		53,726	45,760	45,760	34,060		(11,700)	(25.57%)	(25.57%)
Supplies / Materials		143,248	166,975	166,975	162,025		(4,950)	(2.96%)	(2.96%)
Utilities		2,009,046	2,783,728	2,146,569	2,422,728		(361,000)	(12.97%)	12.87%
Contractual and Other		90,624	115,800	115,800	104,000		(11,800)	(10.19%)	(10.19%)
BOCES Services		-	-	-	-		-	0.00%	0.00%
Total Plant Operation		5,483,910	6,423,167	5,802,642	6,201,460		(221,707)	(3.45%)	6.87%
Plant Maintenance									
Salaries		848,631	925,281	905,029	941,656		16,375	1.77%	4.05%
Equipment / Furniture		204,533	195,840	195,840	146,270		(49,570)	(25.31%)	(25.31%)
Supplies / Materials		284,505	262,960	262,960	245,510		(17,450)	(6.64%)	(6.64%)
Contractual and Other		1,115,698	1,251,690	1,251,690	1,227,290		(24,400)	(1.95%)	(1.95%)
Building Maintenance Projects		211,561	283,908	283,908	275,391		(8,517)	(3.00%)	(3.00%)
BOCES Services		-	-	-	-		-	0.00%	0.00%
Total Plant Maintenance		2,664,928	2,919,679	2,899,427	2,836,117		(83,562)	(2.86%)	(2.18%)
Plant Improvements									
		1,691,482	1,525,000	1,525,000	1,200,000		(325,000)	(21.31%)	(21.31%)
PLANT DEPARTMENT									
		9,840,320	10,867,846	10,227,069	10,237,577		(630,269)	(5.80%)	0.10%

A. Notes to Plant Operations Budget (1620)

1. Salaries and Overtime

These budget lines cover salaries for the District's custodial services and administration, including the director of plant services, an assistant director responsible for custodial and maintenance staff, a supervisor of special projects (a position transferred from the custodial union), one secretary and a part-time office aide to handle community use of buildings. Salary is contractually negotiated. The District currently is budgeted for 48.0 custodial and cleaner positions. We are still reviewing staffing and may recommend reductions, going forward.

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

2. Supplies and Contract Supplies

The budget for custodial supplies has been decreased, despite price increases. 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 adjusted as square footage expands, and buildings are used increasingly at night for community activities. The energy market remains volatile. Burners may be switched daily between gas and oil, depending on price and temperature. The New York Power Authority, which provides electricity to the District's facilities, negotiated a contract with the Westchester County government and its subdivisions beginning January 1, 2007 that permits electricity charges to fluctuate based on market factors. A budgeted decrease of 25% is estimated for 2010-11, 9.8% higher than the current year's estimated actual. Oil prices continue to fluctuate; no increase has been budgeted. Water is purchased from the Village of Scarsdale.

Infrastructure improvements for enhanced energy performance began last winter and are nearly complete. This work will reduce energy consumption and pay for itself over time. Included are heating controls, motion-sensor lighting devices in classrooms, new windows at Quaker Ridge and the High School science wing, and other items that will reduce consumption and carbon footprint in accordance with stated District goals. The work is expected to generate a full year of savings estimated at \$600,000. Cost associated with the lease-financing for these improvements appears in the Debt Service section of the budget.

4. Contractual and Other Services

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

B. Notes to Plant Maintenance Budget (1621)

1. Salaries

These budget lines cover salaries for the District's grounds and maintenance services. Salaries are determined contractually. The District employs 6.0 grounds maintenance staff and 6.0 building maintenance personnel. The latter includes the department head who is a plumber, a plumber/boiler mechanic, a maintenance mechanic, an electrician, and two carpenters. Staffing is projected to remain level but is still under review. 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. As part of a long-term vehicle replacement program, a new pick-up truck will replace a 1992 vehicle with 111,000 miles that is no longer economical to repair.

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, carting fees, annual tree pruning, elevator, playground and gymnasium equipment inspections, security system monitoring, and gutter maintenance.) Others address unanticipated problems such as leaks, glass breakage, vehicle breakdowns, etc.

4. 504 Accommodations

This budget line funds building accommodations mandated by Section 504 disability determinations, an unfunded federal mandate. This is a relatively new cost category; requests for air conditioning or special filtering have grown significantly. The Facilities Director works with the Special Education Director in determining reasonable and appropriate accommodations as required by law. This line is funded at \$10,000 for 2010-11 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 three years ago; for 2010-11, a 3% reduction is budgeted.

C. Plant Improvement Budget – Special Projects

The following is an update of the long-term facilities improvement plan. The projects described below require a significant appropriation and cannot be funded from a principal's building allocation. The list incorporates the most urgent projects identified by District engineers, as well as safety, security, program and maintenance needs identified by the District to prevent deterioration that may affect the daily functioning of the buildings. The original department request for 2010-11 has been significantly reduced.

An update on previous year's projects:

- At Edgewood, a non-ADA-compliant playground structure in poor condition was replaced at budgeted cost.
- Excavation of the foundation at Fox Meadow determined that the drainage system could be repaired more economically than anticipated. However, the water main was more deteriorated than previously thought. Funds from the drainage project have been re-allocated to replace the water main and install the same filtration that exists in all other schools. This work is planned for summer 2010.
- Corridor carpeting throughout Greenacres was replaced with long-wearing, more hygienic fritz tile. The project was completed at \$132,000, less than the budget of \$200,000.
- Deteriorated soffits at Heathcote and the Middle School were covered with aluminum sheathing that will reduce maintenance and prevent water infiltration. The cost of the combined projects was \$250,000, slightly below the budgeted amount of \$255,000.
- At the High School, the plumbing behind the auditorium and under the cafeteria was repaired for \$163,572. This is substantially less than the budgeted amount of \$300,000. Although the work was originally budgeted in 2009-10, the Board of Education approved use of surplus 2008-09 funds for this project as well as some of the cost of replacing ventilation and air conditioning in the main District wiring closet. This has created surplus funds of \$275,000 for 2009-10 that can either be used for additional projects or reclassified to surplus.
- The upgrade of ventilation and air conditioning in the main District wiring closet at the High School was completed for \$113,494. This is slightly below the budgeted amount of \$120,000.
- Fencing and repairs were provided for the sustainability gardens.
- Roof repairs are being completed in phases as recommended by the District's roofing engineers.
- Phase I of the exterior door replacement project was recently completed. \$30,000 of the funds scheduled for Phase II was removed from the budget. Bids have been received and approved for Phase 2 and work will begin later this spring and continue into summer. The budget does not include funding for additional replacement of non-code-compliant doors in 2010-11.

Projects included in the 2010-11 budget:

- \$55,000 to replace the boiler room condensate station at Edgewood School.
- \$25,000 to investigate and repair boiler room floor drains at Fox Meadow.
- \$395,000 to renovate two or three (depending on bid results) student bathrooms at Heathcote that are antiquated and non-ADA compliant. This is a particularly complex and costly project because the plumbing is embedded in the concrete slab. This renovation will not only bring these facilities into compliance, but will also make future repairs easier and less costly. Combining several bathrooms into one renovation project may achieve economy of pricing.
- At the Middle School, \$80,000 to replace the cabinetry, flooring and plumbing in the Home and Careers classroom. The cabinetry, which includes five separate kitchen stations, is over 50 years old and is so deteriorated it has been necessary to remove some of it to prevent injury.

- At the High School \$75,000 to replace the kitchen floor tile (which requires removal and re-installation of all kitchen equipment), which has been cited for many years for cracks and disrepair by the Westchester County Board of Health during its annual inspections.
- Funding of \$215,000 will continue ongoing roof repair work that has been funded in this budget since 2006-07. Four years ago, this allowance funded repairs of flat roofs in various buildings. Funds from the last three years have addressed repairs to flashings, small areas of masonry re-pointing and parapet repairs on all buildings.
- Funding of \$355,000 will repave roads or patch sidewalks throughout the District, primarily at the High School, the Middle School, Quaker Ridge, Greenacres and Fox Meadow. Cracks and broken pavement allow water infiltration beneath the surface, where freezing/ thawing cycles lead to further deterioration, creating safety risks. This is the first request for paving funds in over ten years.

2010-11 Plant Improvement Budget Request			
Edgewood	Replace boiler room condensate station	\$55,000	\$55,000
Fox Meadow	Repair boiler room floor drainage	25,000	25,000
Heathcote	Renovate student bathrooms	395,000	395,000
Middle School	Replace classroom cabinetry and plumbing	80,000	80,000
High School	Replace kitchen flooring	75,000	75,000
District-wide	Roof repairs	215,000	
	Repaving	355,000	570,000
TOTAL BUDGET REQUEST			\$1,200,000

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

In recent years, the Administrative Technology team has been responsible for a number of new initiatives, including implementing the Infinite Campus Parent Portal, enhancing student information system functionality, ensuring compliance with new state and federal student data reporting requirements, upgrading the District email system, and implementing new software solutions that support administrative functions throughout the District.

Exclusive of contractual obligations, this budget has been reduced 3%.

			2008-09	2009-10	2009-10	2010-11	Budget to	% Increase (Decrease)	
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
ADMINISTRATIVE TECHNOLOGY			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
Administrative Technology									
Salaries			353,591	385,873	384,680	400,651	14,778	3.83%	4.15%
Equipment / Furniture			20,351	15,500	15,500	4,263	(11,237)	(72.50%)	(72.50%)
Supplies / Materials			46,122	34,824	34,824	38,159	3,335	9.58%	9.58%
Contractual and Other			168,444	158,036	158,036	152,184	(5,852)	(3.70%)	(3.70%)
BOCES Services			21,101	22,000	22,000	28,843	6,843	31.10%	31.10%
TOTAL ADMINISTRATIVE TECHNOLOGY			609,609	616,233	615,040	624,100	7,867	1.28%	1.47%

I. GENERAL SUPPORT (Continued)

Special Items

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

1. District Insurance

This line provides for the purchase of District-wide liability insurance from the New York Schools Insurance Reciprocal, a not-for-profit consortium owned by the component school districts. This line includes general property and liability policies, flood insurance, board liability, surety bonds, and an umbrella policy, as well as student accident insurance from a separate carrier. This budget increases \$21,008, or 4.58%. 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 the BOCES membership fee. No new memberships are planned.

3. BOCES Administrative and Facilities Fees

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

4. Tax Certiorari Appropriation

In past years, 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 6/30/09 was \$986,319. The 2009-10 appropriation of \$25,000 will fund current year refunds (\$22,087 to date); amounts above \$25,000 will be funded from the reserve. Current and previous filings have been reviewed with the assessor, who has informed the District that the number of small assessment claims has increased dramatically this year. Consequently, the administration recommends increasing the reserve by \$400,000 to \$1,386,319.

Interest income earned on the reserve is added back to the reserve. \$50,000 is budgeted in 2010-11 to replace lost interest earnings in the current rate environment. **See Appendix E for a 10-year history of tax certiorari settlements.**

			2008-09	2009-10	2009-10	2010-11	Budget to		
			Actual	Adopted	Estimate	Proposed	Budget	% Increase	(Decrease)
			Expended	Budget	Expended	Budget	\$ Increase	Budget to	Budget to
SPECIAL ITEMS							(Decrease)	Budget	Est. Exp.
District Insurance			456,668	458,652	456,890	479,660	21,008	4.58%	4.98%
Memberships			29,590	30,947	30,947	31,875	928	3.00%	3.00%
BOCES Administration Charge			399,595	417,602	417,602	423,095	5,493	1.32%	1.32%
Tax Certiorari Payments			317,857	25,000	25,000	50,000	25,000	100.00%	100.00%
TOTAL SPECIAL ITEMS			1,203,710	932,201	930,439	984,630	52,429	5.62%	5.82%

This page is intentionally left blank

			2008-09	2009-10	2009-10	2010-11	Budget to		
			Actual	Adopted	Estimate	Proposed	Budget	% Increase	(Decrease)
			Expended	Budget	Expended	Budget	S Increase (Decrease)	Budget to	Budget to
II	INSTRUCTION							Budget	Est. Exp.
	Admin & Prog. Improv.		4,577,221	4,684,750	4,690,669	4,793,030	108,280	2.31%	2.18%
	Day School Program		50,062,983	52,220,219	51,607,413	52,799,046	578,827	1.11%	2.31%
	Special Education		9,301,576	10,702,011	9,343,327	10,751,697	49,686	0.46%	15.07%
	Instructional Support		1,097,802	1,132,740	1,132,152	1,145,204	12,464	1.10%	1.15%
	Pupil Personnel		5,957,276	6,189,779	6,079,371	6,268,003	78,224	1.26%	3.10%
	TOTAL INSTRUCTION		70,996,858	74,929,499	72,852,932	75,756,980	827,481	1.10%	3.99%
	Encumbrances - Year End		803,624	-	-	-	-		
	GRAND TOTAL INSTRUCTION		71,800,482	74,929,499	72,852,932	75,756,980	827,481	1.10%	3.99%

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 Assistant Superintendent and the Director of Arts voluntarily forewent a salary increase in 2009-10. This budget does not include an increase for those positions in 2010-11.

Program Improvement

The Program Improvement budget for 2010-11 is \$272,000. This budget funds projects for the implementation of the strategic plan. Last year, approximately 120 curriculum projects related to all six of the District's goals were funded by the program improvement account.

At the elementary level, program improvement funds will be used to support District initiatives in balanced literacy, mathematics, inquiry research, science, special education inclusion, and technology integration.

At the secondary level, program improvement funds are distributed to each of the subject areas for curriculum development.

Professional Development

- **Professional Development Grants**

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

- **Enhancing Instruction in Academic Subject Areas**

The budget includes \$67,900 for the professional development of elementary grades teachers. This allocation will be added to the funds annually provided through a New York State grant to provide at least \$127,900 next year for professional developers/consultants who are working with classroom teachers on strategies for implementing the District's balanced literacy, science, social studies, inquiry research, and mathematics programs. This level of investment is expected to continue for two more years 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, grants from the New York State Dept. of Education and teacher tuition. The Board of Education funds the administrative salary of the STI Director and provides an allocation for support of the STI program. The funding level for STI is contractually negotiated with the Scarsdale Teachers Association.

Assessment

One of the District's strategic goals is to use data to improve instruction. This budget continues to include \$24,250 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 (\$53,350 in 2010-11) to develop the District's program to assess progress on strategic initiatives.

Sustainability Initiative

The budget for the District's Sustainability Initiative has been reduced to \$75,000. The budget includes funding for (1) sustainability projects in each of the schools; (2) a stipend for the coordinator of the sustainability initiative; (3) the school gardens program that includes in-class instruction and outside organic garden work; and (4) a summer institute for teachers co-sponsored by STI and the Children's Environmental Literacy Foundation (CELf).

Arts and Aesthetic Education Initiative

The investment in arts and aesthetic education addresses the District's strategic goals. Included in this budget are funds for: (1) Lincoln Center programs for all seven schools; (2) relationships with external art institutions; (3) visiting artists and associated programs. This program has been modified along with a 25% budget reduction.

Interdependence Institute

The budget for the Interdependence Institute is \$31,040. It funds (1) curriculum projects related to the District's interdependence goal; and (2) the District's relationship with the East-West Center in Honolulu, PIER at Yale, and various other collaborations.

							Budget to		
INSTRUCTION		2008-09	2009-10	2009-10	2010-11	Budget	% Increase (Decrease)		
		Actual	Adopted	Estimate	Proposed	S Increase	Budget to	Budget to	
ADMIN. AND PROGRAM IMPROV.		Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.	
Asst. Sup't. for Instruction's Office									
Salaries		309,948	304,396	308,501	311,825	7,429	2.44%	1.08%	
Equipment / Furniture		20,927	-	-	-	-	0.00%	0.00%	
Supplies / Materials		150	6,700	6,700	9,247	2,547	38.01%	38.01%	
Contractual and Other		14,009	12,249	12,249	15,100	2,851	23.28%	23.28%	
BOCES Services		-	-	-	-	-	0.00%	0.00%	
Total Assist. Sup't for Instruc. Office		345,034	323,345	327,450	336,172	12,827	3.97%	2.66%	
Supervision									
Salaries									
Salaries - Edgewood		244,256	251,019	251,019	258,772	7,753	3.09%	3.09%	
Salaries - Fox Meadow		319,523	265,394	277,544	296,886	31,492	11.87%	6.97%	
Salaries - Greenacres		233,637	245,879	244,379	251,925	6,046	2.46%	3.09%	
Salaries - Heathcote		223,304	238,845	235,886	247,421	8,576	3.59%	4.89%	
Salaries - Quaker Ridge		311,545	330,381	280,205	294,258	(36,123)	(10.93%)	5.02%	
Sub-Total Salaries Elem. Schools		1,332,265	1,331,518	1,289,033	1,349,262	17,744	1.33%	4.67%	
Salaries - Middle School		656,007	687,081	675,779	711,644	24,563	3.57%	5.31%	
Salaries - High School		1,046,197	1,103,140	1,101,123	1,157,116	53,976	4.89%	5.09%	
Salaries - Districtwide		84,000	24,000	84,000	84,000	60,000	250.00%	0.00%	
Total Salaries		3,118,469	3,145,739	3,149,935	3,302,022	156,283	4.97%	4.83%	
Equipment / Furniture		31,563	13,000	13,000	10,476	(2,524)	(19.42%)	(19.42%)	
Supplies / Materials		59,380	69,473	69,473	73,205	3,732	5.37%	5.37%	
Contractual and Other		86,935	71,099	71,099	68,192	(2,907)	(4.09%)	(4.09%)	
BOCES Services		-	-	-	-	-	0.00%	0.00%	
Total Supervision - Principals' Offices		3,296,347	3,299,311	3,303,507	3,453,895	154,584	4.69%	4.55%	
Program Improvement		249,076	259,030	259,030	272,000	12,970	5.01%	5.01%	
Arts & Education Initiative		81,232	142,000	142,000	107,370	(34,630)	(24.39%)	(24.39%)	
Interdependence Institute		107,154	32,000	32,000	31,040	(960)	(3.00%)	(3.00%)	
Teachers' Institute		235,689	248,824	246,442	256,771	7,947	3.19%	4.19%	
Professional Development		169,773	180,240	180,240	183,182	2,942	1.63%	1.63%	
Sustainability Initiative		75,673	120,000	120,000	75,000	(45,000)	(37.50%)	(37.50%)	
Assessment		17,243	80,000	80,000	77,600	(2,400)	(3.00%)	(3.00%)	
TOTAL ADMIN. & IMPROVEMENT		4,577,221	4,684,750	4,690,669	4,793,030	108,280	2.31%	2.18%	

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 1.32% overall compared to last year's budget. This growth reflects the combined effects of the re-negotiated contract settlement, added teacher experience and education where applicable, and the reduction of 9.0 FTE teaching positions through attrition. The reduction may increase class size slightly in certain sections at the High School.

In prior years, the salaries for the speech, computer, ESL, and Elementary World Language positions were budgeted within the District-wide salary line. In the current year, these salaries are being budgeted within the individual schools where these employees work.

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 has been reduced an additional 3%.

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

			2008-09	2009-10	2009-10	2010-11	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			3,807,853	3,903,045	4,162,906	4,117,283	214,238	5.49%	(1.10%)
Salaries - Fox Meadow			4,096,458	4,241,775	4,325,647	4,690,172	448,397	10.57%	8.43%
Salaries - Greenacres			3,506,714	3,775,483	3,954,412	3,985,054	209,571	5.55%	0.77%
Salaries - Heathcote			3,219,833	3,384,095	3,615,322	3,652,905	268,810	7.94%	1.04%
Salaries - Quaker Ridge			3,941,701	4,025,295	4,426,022	4,589,777	564,482	14.02%	3.70%
Sub-Total Salaries Elem. Schools			18,572,559	19,329,693	20,484,309	21,035,191	1,705,498	8.82%	2.69%
Salaries - Middle School			11,050,617	11,443,334	11,346,595	11,779,763	336,429	2.94%	3.82%
Salaries - High School			15,535,524	16,446,431	16,314,979	16,960,556	514,125	3.13%	3.96%
Salaries - Districtwide*			2,919,267	3,166,160	1,626,929	1,272,929	(1,893,231)	(59.80%)	(21.76%)
Total Salaries			48,077,967	50,385,618	49,772,812	51,048,439	662,821	1.32%	2.56%
* Some budget codes have been reclassified from Prior Year									
Equipment / Furniture			347,211	170,525	170,525	164,793	(5,732)	(3.36%)	(3.36%)
Supplies / Materials			1,261,744	1,202,805	1,202,805	1,139,219	(63,586)	(5.29%)	(5.29%)
Contractual and Other			337,347	419,771	419,771	405,095	(14,676)	(3.50%)	(3.50%)
BOCES Services			38,714	41,500	41,500	41,500	-	0.00%	0.00%
Total Day School Program			50,062,983	52,220,219	51,607,413	52,799,046	578,827	1.11%	2.31%

II. INSTRUCTION (Continued)

Special Education Budget

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

Scarsdale has created a comprehensive system of services aimed at complying with the mandates of the applicable laws. To the maximum extent appropriate, students participate in the general education curriculum, but they may also receive 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, introduced during the 2007-08 school year, has reduced the need to place students outside of the District, also creating significant financial savings. With the use of federal stimulus funds, we have been able to provide some of these students with supervised work experiences in and around Scarsdale. We will, of course, continue to contract for services from neighboring districts, BOCES, and private day and residential facilities where these are appropriate for the child. We estimate a general tuition increase of approximately 5%. In an effort to offset special education costs and maintain the viability of our in-district programs, we have opened enrollment in specialized programs to a limited number of out-of-district students on a tuition basis. Applications are carefully screened to ensure that accepted students fit the current student profile.

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

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

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

The Director of Special Education voluntarily forewent a salary increase in 2009-10. This budget does not include an increase for that position in 2010-11.

			2008-09	2009-10	2009-10	2010-11	Budget to		
			Actual	Adopted	Estimate	Proposed	Budget	% Increase	(Decrease)
INSTRUCTION (Continued)			Expended	Budget	Expended	Budget	\$ Increase	Budget to	Budget to
							(Decrease)	Budget	Est. Exp.
Special Education									
Salaries - All Schools			6,203,750	6,700,479	6,585,795	6,943,604	243,125	3.63%	5.43%
Other Costs			26,268	23,825	23,825	23,110	(715)	(3.00%)	(3.00%)
BOCES Services			1,549,703	2,094,428	1,662,934	2,435,861	341,433	16.30%	46.48%
Contractual School Services			1,521,855	1,883,279	1,070,773	1,349,122	(534,157)	(28.36%)	26.00%
Total Special Education			9,301,576	10,702,011	9,343,327	10,751,697	49,686	0.46%	15.07%

II. INSTRUCTION (Continued)

Instructional Support

Audio-Visual Services

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

The Audio-Visual Services department is responsible for specifying, purchasing, and installing District AV and computer hardware, as well as maintaining District AV and computer inventory. It is also responsible for sound and stage lighting systems, District-wide. The department also works on special projects that involve networking and server configurations, such as the installation of security cameras in the High School.

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

Exclusive of contractual obligations, this budget has been reduced 3%.

Instructional Computers

This section of the budget supports District Goal #6, "Use Technology to Enhance Learning." The budget includes salaries for the Director of Technology, Network Administrator and hardware technicians. It also provides \$115,000 for software, of which approximately \$75,000 is "reimbursed" by state software aid. In 2008-09, the District's contribution to the instructional software budget was reduced by approximately 27% due to software licensing reductions. This budget supports the Web-based content management system and recently redesigned District Web site that are facilitating the distribution of online documents and decreasing paper use.

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

Exclusive of contractual obligations, this budget has been reduced 3%.

			2008-09	2009-10	2009-10	2010-11	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			311,260	323,404	318,764	332,760	9,356	2.89%	4.39%
Equipment / Furniture			9,565	9,993	9,993	12,695	2,702	27.04%	27.04%
Supplies / Materials			21,217	22,618	22,618	20,466	(2,152)	(9.51%)	(9.51%)
Contractual and Other			54,206	47,800	47,800	44,838	(2,962)	(6.20%)	(6.20%)
BOCES Services			15	-	-	-	-	#DIV/0!	0.00%
Total Audio Visual Services			396,263	403,815	399,175	410,759	6,944	1.72%	2.90%
Instructional Computers									
Salaries			348,361	359,650	363,702	376,248	16,598	4.62%	3.45%
Consulting Fees			-	-	-	-	-	0.00%	0.00%
Instructional Computer Software			107,191	115,000	115,000	115,000	-	0.00%	0.00%
Other Expenses			230,161	239,775	239,775	227,912	(11,863)	(4.95%)	(4.95%)
BOCES Services			15,826	14,500	14,500	15,285	785	5.41%	5.41%
Total Instructional Computers			701,539	728,925	732,977	734,445	5,520	0.76%	0.20%
TOTAL INSTRUCTIONAL SUPPORT			1,097,802	1,132,740	1,132,152	1,145,204	12,464	1.10%	1.15%

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.

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. The 2010-11 budget anticipates a 10% reduction in this program.

Psychological Services

This budget provides for the salaries, equipment, supplies and other items necessary to provide psychological services to all seven schools. Staffing is flat.

Health Services

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

Interscholastic Athletics

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

Exclusive of contractual obligations, these budgets have been reduced 3%.

			2008-09	2009-10	2009-10	2010-11	Budget to		
			Actual	Adopted	Estimate	Proposed	Budget	% Increase	(Decrease)
			Expended	Budget	Expended	Budget	S Increase	Budget to	Budget to
							(Decrease)	Budget	Est. Exp.
PUPIL PERSONNEL SERVICES									
Guidance									
	Salaries		2,278,286	2,367,598	2,256,785	2,344,012	(23,586)	(1.00%)	3.87%
	Equipment / Furniture		181	100	100	100	-	0.00%	0.00%
	Supplies / Materials		4,237	4,705	4,705	4,764	59	1.25%	1.25%
	Contractual and Other		265,812	268,951	266,066	249,028	(19,923)	(7.41%)	(6.40%)
	BOCES Services		-	-	-	-	-	0.00%	0.00%
	Total Guidance		2,548,516	2,641,354	2,527,656	2,597,904	(43,450)	(1.64%)	2.78%
Psychological Services									
	Salaries		1,280,976	1,342,808	1,334,767	1,385,496	42,688	3.18%	3.80%
	Equipment / Furniture		-	1,000	1,000	1,000	-	0.00%	0.00%
	Supplies / Materials		6,478	9,000	9,000	8,667	(333)	(3.70%)	(3.70%)
	Contractual and Other		147	1,086	1,086	1,086	-	0.00%	0.00%
	BOCES Services		-	-	-	-	-	0.00%	0.00%
	Total Psychological Services		1,287,601	1,353,894	1,345,853	1,396,249	42,355	3.13%	3.74%
Health Services									
	Salaries		855,437	901,461	901,966	943,121	41,660	4.62%	4.56%
	Equipment / Furniture		-	1,000	1,000	970	(30)	(3.00%)	(3.00%)
	Supplies / Materials		14,291	19,828	19,828	21,173	1,345	6.78%	6.78%
	Contractual and Other		208,240	193,284	203,284	214,960	21,676	11.21%	5.74%
	BOCES Services		-	-	-	-	-	0.00%	0.00%
	Total Health Services		1,077,968	1,115,573	1,126,078	1,180,224	64,651	5.80%	4.81%
Interscholastic Athletics									
	Salaries		745,599	784,865	784,865	801,425	16,560	2.11%	2.11%
	Equipment / Furniture		22,949	18,400	18,400	16,878	(1,522)	(8.27%)	(8.27%)
	Supplies / Materials		38,852	35,471	35,471	34,891	(580)	(1.64%)	(1.64%)
	Contractual and Other		145,701	155,500	155,500	151,463	(4,037)	(2.60%)	(2.60%)
	BOCES Services		90,090	84,722	85,548	88,969	4,247	5.01%	4.00%
	Total Interscholastic Athletics		1,043,191	1,078,958	1,079,784	1,093,626	14,668	1.36%	1.28%
TOTAL PUPIL PERSONNEL SVCS.									
			5,957,276	6,189,779	6,079,371	6,268,003	78,224	1.26%	3.10%

This page is intentionally left blank

			2008-09	2009-10	2009-10	2010-11	Budget to			
			Actual	Adopted	Estimate	Proposed	Budget	% Increase	(Decrease)	
			Expended	Budget	Expended	Budget	\$ Increase	Budget to	Budget to	
							(Decrease)	Budget	Est. Exp.	
III	TOTAL PUPIL TRANS.		3,541,951	3,773,944	3,575,949	3,603,776	(170,168)	(4.51%)	0.78%	
	Encumbrances - Year End		5,541	-	-	-	-			
	GRAND TOTAL PUPIL TRANS.		3,547,492	3,773,944	3,575,949	3,603,776	(170,168)	(4.51%)	0.78%	

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 1,908 students for education programs in the District, or about 40% of 4,700 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 402 students to 56 private, parochial and special education facilities both in and out of Scarsdale. Special education students now require nine bus monitors to provide supervision. The department works with the Special Education Director to determine this staffing.
- The District transports students to athletic and other extracurricular events and on school-related field trips where possible.

The District transports a small number of students from other districts to schools attended by Scarsdale residents. Fees are collected for these arrangements, estimated this year at about \$31,750. The District continues to seek these arrangements where they are consistent with the needs of Scarsdale students, although each district's needs may change from year to year. This budget assumes continuation of these fees.

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

The drivers' contract is in negotiation; no increase in salary scale is budgeted. Fuel costs are currently decreasing. This budget assumes a cost per gallon of \$2.68. A long-range vehicle replacement program is supported by a rigorous evaluation process. Unable to keep up with planned replacement of large buses, however, the District negotiated a lease-purchase of eight large buses in 2005 to replace those bought from 1988 to 1990. That lease concludes in 2009-10. (Lease-purchase funds are included in the debt service budget.) Next year, funds are requested for one large bus and a minivan equipped with a wheelchair lift. The large bus will replace a high-mileage 1990 vehicle that can no longer pass inspection. (This vehicle will be scrapped and used for spare parts.) No large buses were purchased in 2007-08 and only one each purchased in 2008-09 and 2009-10. We plan no automobile purchases. The equipment line also includes an allowance for replacing radio equipment. **See Appendices H and J for detailed vehicle and lease-purchase information.**

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

The professional staff has investigated the potential for outsourcing the transportation function. This will be discussed in the budget review process.

			2008-09	2009-10	2009-10	2010-11	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
DISTRICT OPERATED VEHICLES									
Salaries			2,188,567	2,464,307	2,263,947	2,257,152	(207,155)	(8.41%)	(0.30%)
Equipment / Furniture			263,971	168,050	167,500	161,000	(7,050)	(4.20%)	(3.88%)
Supplies / Materials			194,862	295,870	238,198	243,477	(52,393)	(17.71%)	2.22%
Contractual and Other			18,790	49,523	43,500	43,850	(5,673)	(11.46%)	0.80%
BOCES Services			-	-	-	-	-	#DIV/0!	#DIV/0!
Total District Operated Vehicles			2,666,190	2,977,750	2,713,145	2,705,479	(272,271)	(9.14%)	(0.28%)
CONTRACTUAL SERVICES									
Garage Equipment			-	-	-	-	-	100.00%	100.00%
Vehicle Maint. & Repair			773,743	682,500	740,000	773,300	90,800	13.30%	4.50%
Lease - Maintenance Facility			85,000	85,000	85,000	85,000	-	0.00%	0.00%
Contractual and Other			10,598	15,740	24,850	26,243	10,503	66.73%	5.61%
Athletics & Extracurricular			6,420	10,200	10,200	11,000	800	7.84%	7.84%
BOCES Services			-	2,754	2,754	2,754	-	0.00%	0.00%
Total Contractual Services			875,761	796,194	862,804	898,297	102,103	12.82%	4.11%
TOTAL TRANSPORTATION			3,541,951	3,773,944	3,575,949	3,603,776	(170,168)	(4.51%)	0.78%

This page is intentionally left blank

			2008-09	2009-10	2009-10	2010-11	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
IV	TOTAL COMMUNITY SVCS.		336,546	331,986	331,986	328,109	(3,877)	(1.17%)	(1.17%)
	Encumbrances - Year End		-	-	-	-	-		
	GRAND TOTAL COMMUNITY SVCS.		336,546	331,986	331,986	328,109	(3,877)	(1.17%)	(1.17%)

IV. COMMUNITY SERVICES

Civic Activities and Census

This budget provides custodial supervision for community activities in the schools and District census information. The costs in the first three categories below are for custodial overtime.

Funding for the Scarsdale Teen Center is also included here; the proposed budget recommends reducing the funding for the Teen Center. As a result, the total Community Services budget will decrease by 1.17%.

Recreation Department

This is custodial overtime related to use of school buildings by the Village's Recreation Department. The school is not reimbursed for these costs unless the activities take place on Sundays. We continue to work with the Recreation Department to limit and condense facility usage, particularly during vacation periods, to yield savings in custodial overtime and energy consumption.

Community Groups

This is custodial overtime related to use of school buildings by community groups other than the Recreation Department or by PTAs when they are using buildings for fundraising purposes. The District is reimbursed for this overtime by the groups using the buildings.

School Functions

This is overtime related to use of buildings for school-related activities that take place after normal hours. There is no reimbursement for this overtime. Other than contractually determined salary adjustments, the category is projected to remain flat as the result of revised custodial staffing patterns at the elementary schools.

Teen Center

This budget proposes a reduction in funding for the Scarsdale Teen Center, which 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 census enumerator who reports to the Assistant Superintendent for Personnel and Administrative Services, as well as for the District's demographic services.

			2008-09	2009-10	2009-10	2010-11	Budget to	% Increase (Decrease)	
			Actual	Adopted	Estimate	Proposed	Budget		
			Expended	Budget	Expended	Budget	\$ Increase (Decrease)	Budget to	Budget to
								Budget	Est. Exp.
CIVIC ACTIVITIES									
Recreation Department			28,341	34,270	34,270	35,435	1,165	3.40%	3.40%
Community Groups			42,276	40,060	40,060	41,422	1,362	3.40%	3.40%
School Functions			110,868	125,644	125,644	129,916	4,272	3.40%	3.40%
Teen Center			87,500	67,500	67,500	55,000	(12,500)	(18.52%)	(18.52%)
	Total Civic Activities		268,985	267,474	267,474	261,773	(5,701)	(2.13%)	(2.13%)
CENSUS			67,561	64,512	64,512	66,336	1,824	2.83%	2.83%
TOTAL COMMUNITY SVC.			336,546	331,986	331,986	328,109	(3,877)	(1.17%)	(1.17%)

This page is intentionally left blank

			2008-09	2009-10	2009-10	2010-11	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		23,085,793	27,198,140	24,561,095	30,840,820	3,642,680	13.39%	25.57%
	Debt Service - Lease Purchases		1,550,331	1,976,099	2,066,572	1,945,994	(30,105)	(1.52%)	(5.83%)
	Debt Service - Bonds		8,073,740	8,049,307	8,049,307	8,071,337	22,030	0.27%	0.27%
	TOTAL UNDISTRIBUTED		32,709,864	37,223,546	34,676,974	40,858,151	3,634,605	9.76%	17.83%
	Encumbrances - Year End		62,677	-	-	-	-		
	GRAND TOTAL UNDISTRIBUTED		32,772,541	37,223,546	34,676,974	40,858,151	3,634,605	9.76%	17.83%

V. UNDISTRIBUTED COSTS

Employee Benefits

Teachers Retirement System/Employees' Retirement System Assessments

These are mandatory contributions to the two NYS Retirement Systems. Assessments for the 2010-11 budget will rise significantly as a result of diminished investment returns for the state-managed systems. For the Employee Retirement System, the required contribution for 2009-10 was 7.2% of salary; for 2010-11, that rate will increase to 11.5%, or growth of 60%. The Teachers Retirement System (TRS) contribution for 2009-10 was 6.19% of salary; for 2010-11, that rate will increase to 8.62%, a 39% increase.

Social Security/Medicare

This represents the District's matching share of the FICA tax. For the first time in 30 years, the relevant wage base will not increase in 2010, a circumstance that will lead to a large surplus for 2009-10.

Health Insurance

Regional health insurance costs will again increase, consistent with the metropolitan market. The proposed budget for the District's self-insured plan reflects a 10% increase to \$12,595,000 (budget-to-budget). Employee cost-sharing has created direct program savings, but actual claims experience for 2009-10 is expected to exceed budgeted amounts as the result of a small number of high-cost claims. 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 2010-11 contribution amount is \$1,684 per employee.

Life Insurance

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

Unemployment Insurance

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

Workers' Compensation

This mandated coverage is estimated to increase by 8.3% due to the District's recent experience in our workers' compensation consortium.

Other Benefits

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

UNDISTRIBUTED EXPENSES		2008-09	2009-10	2009-10	2010-11	Budget to			
		Actual	Adopted	Estimate	Proposed	Budget	% Increase	(Decrease)	
		Expended	Budget	Expended	Budget	S Increase	Budget to	Budget to	
						(Decrease)	Budget	Est. Exp.	
EMPLOYEE BENEFITS									
Teachers' Retirement		4,284,902	5,773,505	3,782,870	7,461,391	1,687,886	29.24%	97.24%	
Employees' Retirement		1,103,797	1,945,401	898,635	2,643,411	698,010	35.88%	194.16%	
Social Security / Medicare		5,034,606	5,621,540	5,198,540	5,605,540	(16,000)	(0.28%)	7.83%	
Health Insurance		10,336,035	11,450,000	12,250,000	12,595,000	1,145,000	10.00%	2.82%	
Dental Insurance		997,218	1,031,022	1,007,964	1,015,452	(15,570)	(1.51%)	0.74%	
Life Insurance		322,116	331,200	324,614	337,600	6,400	1.93%	4.00%	
Unemployment Insurance		90,354	64,000	64,000	64,000	-	0.00%	0.00%	
Workers' Compensation		387,161	407,277	407,277	441,231	33,954	8.34%	8.34%	
Disability Insurance		11,464	12,095	12,095	12,095	-	0.00%	0.00%	
Other Benefits		518,140	562,100	615,100	665,100	103,000	18.32%	8.13%	
TOTAL EMPLOYEE BENEFITS		23,085,793	27,198,140	24,561,095	30,840,820	3,642,680	13.39%	25.57%	

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.

This category includes the financing related to the energy performance contract (EPC) which was initiated in the prior year. The prior year budget included an estimated \$600,000 annual payment for the financing of the EPC. When we ultimately issued the financing for this program, we determined it was beneficial for the District to issue to the debt over a period of 15 years instead of the initial proposed 18 year period. This increased our annual costs by \$97,906; however this decision resulted in a net savings of more than \$725,000 over the life of the financing. As noted last year, the EPC is expected to result in energy savings for fuel oil, natural gas and electric consumption in an amount that will ultimately offset the entire cost of the program when fully implemented.

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

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

In 2005-06, we purchased eight large school buses using lease purchase funds. 2009-10 was the last year of our obligation related to this debt, as noted in **Appendix J, page 5.**

In 2007/08, we entered into a five-year lease to pay for 19 copiers District-wide. Please see **Appendix J, page 6.**

See Appendix J for other Debt Service details.

							Budget to		
UNDISTRIBUTED EXPENSES		2008-09	2009-10	2009-10	2010-11		Budget	% Increase	(Decrease)
(CONTINUED)		Actual	Adopted	Estimate	Proposed	\$ Increase		Budget to	Budget to
		Expended	Budget	Expended	Budget	(Decrease)		Budget	Est. Exp.
DEBT SERVICE									
Lease Purchases									
Lease Purchase - Computers		1,190,374	999,874	992,441	999,874	-		0.00%	0.75%
Lease Purchase - Energy Performance Contract		-	600,000	697,906	697,906	97,906		16.32%	0.00%
Lease Purchase - Copiers		231,946	248,214	248,214	248,214	-		0.00%	0.00%
Lease Purchase - Buses		128,011	128,011	128,011	-	(128,011)		(100.00%)	(100.00%)
Total Lease Purchases		1,550,331	1,976,099	2,066,572	1,945,994	(30,105)		(1.52%)	(5.83%)
Bonds									
Principal Payments		5,185,000	5,400,000	5,400,000	5,625,000	225,000		4.17%	4.17%
Interest Payments		2,888,740	2,649,307	2,649,307	2,446,337	(202,970)		(7.66%)	(7.66%)
Total Bonds		8,073,740	8,049,307	8,049,307	8,071,337	22,030		0.27%	0.27%
TOTAL DEBT SERVICE		9,624,071	10,025,406	10,115,879	10,017,331	(8,075)		(0.08%)	(0.97%)

Budget Surplus and Fund Balance

Budget surplus is created when expenditures are less than revenues. The Board may retain some or all of a budget surplus in several reserves designated by state law, or return a portion of it to taxpayers as a reduction to the tax levy. The most recent fund balance estimate of \$17.0M is approximately \$2.8M more than the June 2009 estimate. This additional surplus is the result of current year circumstances. Based on current information, we now expect material surpluses in several areas: teaching salaries (due primarily to unfilled positions), heating costs, electricity costs, special education and other areas. These surpluses will be offset by an estimated \$600,000 deficit in health insurance costs. Also, \$495,000 in unbudgeted revenues is anticipated. Subsequent events may alter these assumptions materially; the Board will continue to monitor fund balances throughout the year.

For fiscal 2009-10, the District estimates a fund balance of \$17.0M. Of this total \$17.0M anticipated fund balance, \$11.6M is currently undesignated. We plan to return approximately 54% of the undesignated fund balance to taxpayers to offset next year's tax levy. This will leave the District with an undesignated reserve balance of approximately \$5.4M or 4% of next year's budget, the maximum allowable per NYS law.

The District maintains the following reserve accounts:

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

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

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

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

Undesignated/Unreserved Fund Balance This is a general-purpose reserve. By law, currently, it cannot exceed 4% of the following year's budget. This schedule reflects an amount equal to approximately 4% of the 2010-11 proposed budget, or \$5.4M.

Designated for Next Year This is the amount of surplus shown as a revenue item in the 2010-11 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 2009-10 budget surplus and the balances in all reserve funds before a final tax levy is set in June.

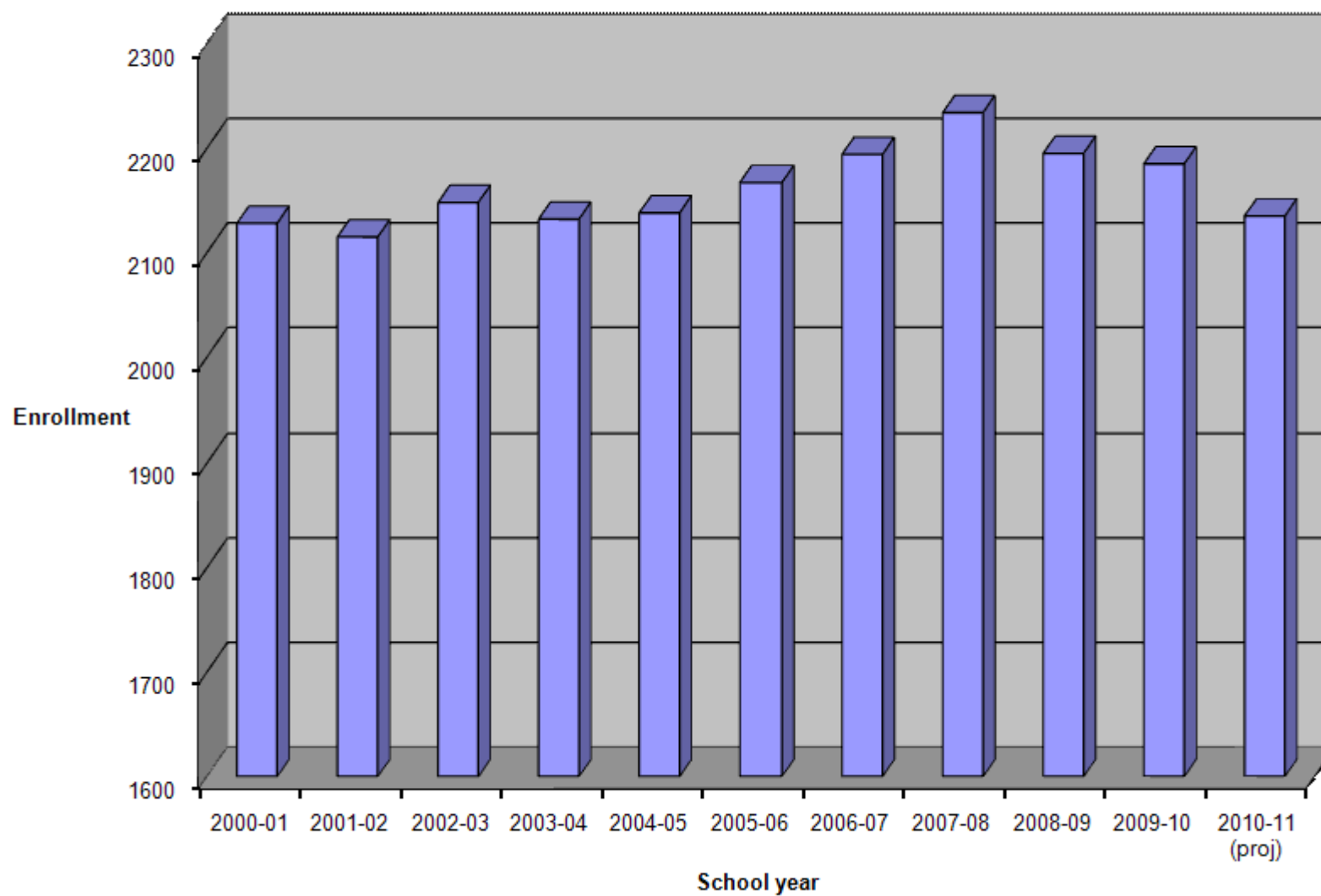
	Fund Balance Projection for 2009/10 and 2010/11						
Category	2009-10 Orig. Bud.	Current 2009-10 Est. Act.	2009-10 Estimated Surplus (Deficit)		2010-11 Prop. Bud.	Current 2010-11 Est. Act.	2010-11 Estimated Surplus (Deficit)
Revenue:							
Tax Levy	118,421,669	118,321,669	(100,000)		119,859,698	119,859,698	-
State Aid	6,075,205	6,565,338	490,133		5,869,808	5,869,808	-
Interest Earnings	735,000	510,000	(225,000)		526,473	526,473	-
Interest - Reserves	5,000	5,000	-		5,000	5,000	-
Prior Year Fund Balance used	4,100,000	-	(4,100,000)		6,367,380	-	(6,367,380)
Reserves - Budgeted to be used	-	-	-		250,000	-	(250,000)
All Other	1,647,385	1,877,843	230,458		1,865,579	1,865,579	-
Total Revenue	130,984,259	127,279,850	(3,704,409)		134,743,938	128,126,558	(6,617,380)
Expenditure:							
Teaching Salaries (all codes)	56,772,926	56,036,248	736,678		57,691,744	57,691,744	-
Special Education (net of Sal)	4,001,532	3,082,532	919,000		3,808,093	3,313,625	494,468
Oil / Gas	981,578	381,578	600,000		981,578	981,578	-
Health Insurance	11,450,000	12,050,000	(600,000)		12,595,000	12,595,000	-
All Other	57,778,223	53,187,112	4,591,111		59,667,523	56,311,058	3,356,465
Prior Year Encumbrances	2,324,692	2,249,692	75,000		2,590,253	2,515,253	75,000
Other Fund Balance Items	-	(200,000)	200,000		-	(200,000)	200,000
Total Expenditures	133,308,951	126,787,162	6,521,789		137,334,191	133,208,258	4,125,933
	June 30, 2009 Act.	Current 2009-10 Est. Act.	Changes (+/-) to Fund Balance		June 30, 2010 Est.	Current 2010-11 Est. Act.	Changes (+/-) to Fund Balance
Fund Balance:							
Tax Cert Reserve	986,319	1,386,319	400,000		1,386,319	1,386,319	-
Repair Reserve	438,333	438,333	-		438,333	438,333	-
Health Insurance	2,595,813	2,695,427	99,614		2,695,427	2,695,427	-
Debt Service (shown net of reserve used)	2,206	2,206	-		2,206	2,206	-
Retirement Contribution Reserve	752,149	752,149	-		752,149	502,149	(250,000)
Undesignated	5,239,371	5,389,757	150,386		5,389,757	5,389,757	-
All Other	5,000	5,000	-		5,000	5,000	-
Subtotal - Before Est. Budgeted Designations	10,019,191	10,669,191	650,000		10,669,191	10,419,191	(250,000)
Debt Service Reserve Designated to be used	-	-	-		-	-	-
Fund (PY) Balance Designated to be used	4,200,000	-	(4,200,000)		6,367,380	-	(6,367,380)
Est. (CY) Fund Balance Designated to be used	-	6,367,380	6,367,380		-	4,125,933	4,125,933
Subtotal - Estimated Budgeted Designations	4,200,000	6,367,380	2,167,380		6,367,380	4,125,933	(2,241,447)
Total Fund Balance	14,219,191	17,036,571	2,817,380		17,036,571	14,545,124	(2,491,447)
Prior Year Fund Balance as of June 30, 2009	14,219,191	Projected Current Year Fund Balance as of June 30, 2010			17,036,571		
Current Year Revenue Surplus (Deficit)	(3,704,409)	Current Year Revenue Surplus (Deficit)			(6,617,380)		
Current Year Expenditure Surplus (Deficit)	6,521,789	Current Year Expenditure Surplus (Deficit)			4,125,933		
Projected Current Year Fund Balance as of June 30, 2010	17,036,571	Projected Current Year Fund Balance as of June 30, 2011			14,545,124		

Summary of 2008-09 Actual Grant Expenditures and 2009-10 Grant Awards								
	Grant #51 Title II - A Teacher / Principal Training / Recruitment	Grant #52 IDEA - Part B Section 619 Funds	Grant #53 IDEA - Part B Section 611 Funds	Grant #54 Title IV - NCLB F.K.A. Drug Free Schools	ARRA Grant Special Education	Grant #00 Teachers Center	Grant #67 Section 4408 Summer School Spec. Ed. Aid	
	2008-09 Actual Costs	2008-09 Actual Costs	2008-09 Actual Costs	2008-09 Actual Costs	N/A for 2008/09	2008-09 Actual Costs	2008-09 Actual Costs	Grand Total
Professional Salaries						66,142		66,142
Support Staff Salaries								-
Purchased Services	78,190	21,113	515,786	13,899		62,169	236,867	928,024
Supplies and Materials		558	38,193			1,838		40,589
Travel Expenses			518			851		1,369
Indirect Costs								-
BOCES Services			215,875					215,875
Minor Remodeling								-
Equipment								-
2008/09 Total	78,190	21,671	770,372	13,899	-	131,000	236,867	1,251,999
Anticipated Recurring Costs (Not Budgeted Elsewhere)	78,190	16,671	715,372	13,899		131,000	236,867	1,191,999
Surplus Funds (This amount is guestimated)	-	5,000	55,000	-				60,000
2008/09 Total	78,190	21,671	770,372	13,899	-	131,000	236,867	1,251,999
	We intend on using 100% of the 2009/10 funds for the balanced literacy program as noted on page 37.	Almost 70% of these funds are "pass - through" funds for other Districts. We are the Lead Agency. The remaining balance of approx. \$5K is used for other special education services.	Almost 15% of these funds are "pass - through" funds for other Districts. We are the Lead Agency. The remaining balance of approx. \$600K is used for other special education services, including speech therapy, OT & PT services and other services that are not adequately budgeted within the General Fund.	These costs are normally used entirely for various consultants related to DFS.	In 2009-10 we have received \$494,468 of funding from ARRA which can be used for many special education related services. We have estimated this amount as a current year offset to our total Special Education budget, resulting in a surplus in the overall Special Education spending.	In 2009/10, the funding for the grant was eliminated.	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 2009-10 Grant has not yet been calculated. We are estimating 09-10.	
2009/10 Grant Awards	85,354	22,671	782,305	13,899	494,468	-	214,053	1,612,750
Increase (Decrease)	9.16%	4.61%	1.55%	0.00%	#DIV/0!	(100.00%)	(9.63%)	28.81%
2010/11 Grant Expectations	No change in inteded use is planned for the 2009/10 funds	No change in inteded use is planned for the 2009/10 funds	No change in inteded use is planned for the 2009/10 funds	No change in inteded use is planned for the 2009/10 funds	We may receive this grant in 2010/11. Currently we have not counted on receiving it. If we do, it will add to our surplus as noted on page 58.	We do not believe funding will be restored for this grant	We are planning on the State's continuation of funding this program.	
Note: The 2010-11 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.								

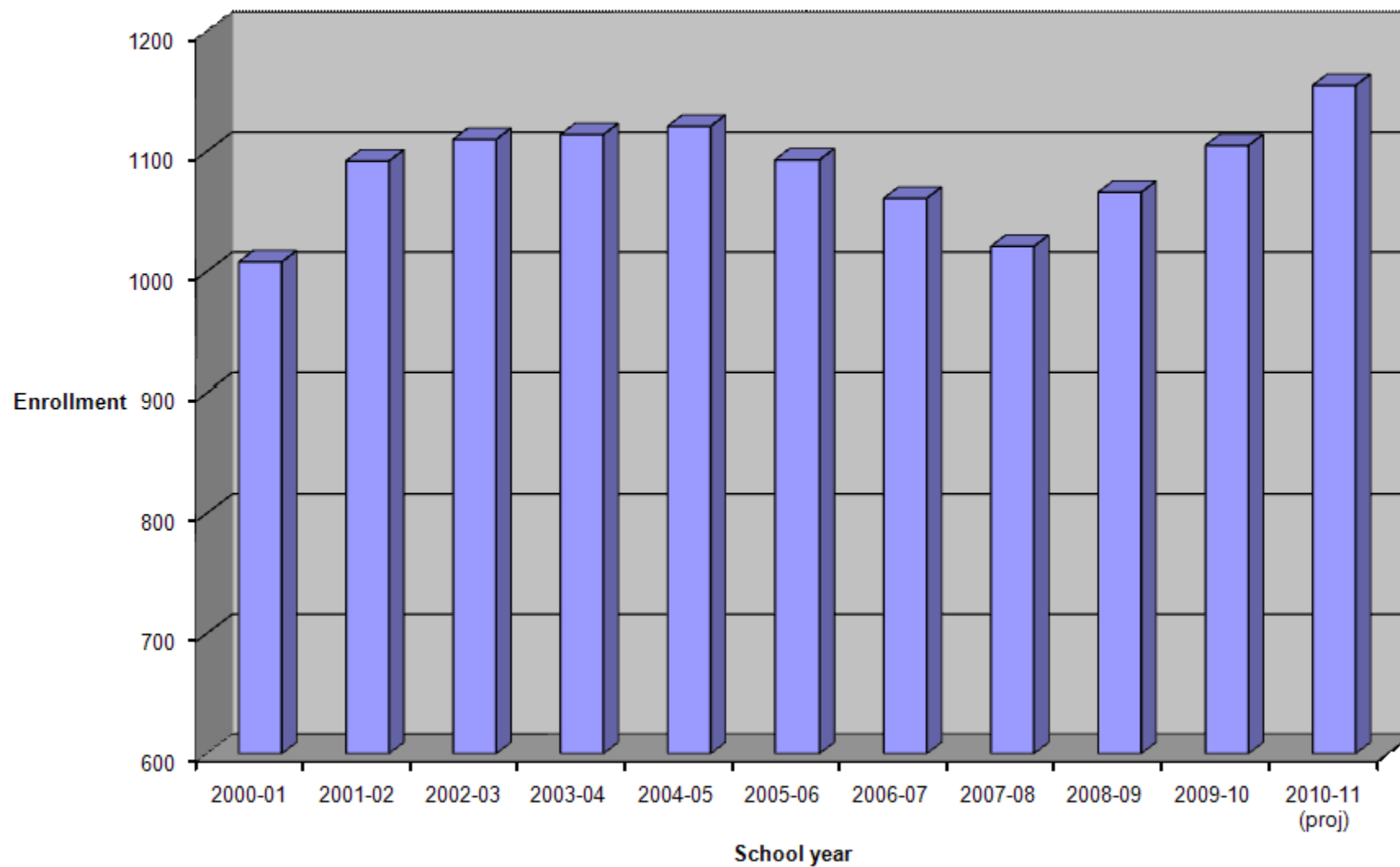
This page is intentionally left blank

APPENDIX - A

ELEMENTARY ENROLLMENT - 10 YR GROWTH



MIDDLE SCHOOL ENROLLMENT - 10 YR. GROWTH



HIGH SCHOOL ENROLLMENT - 10 YR GROWTH

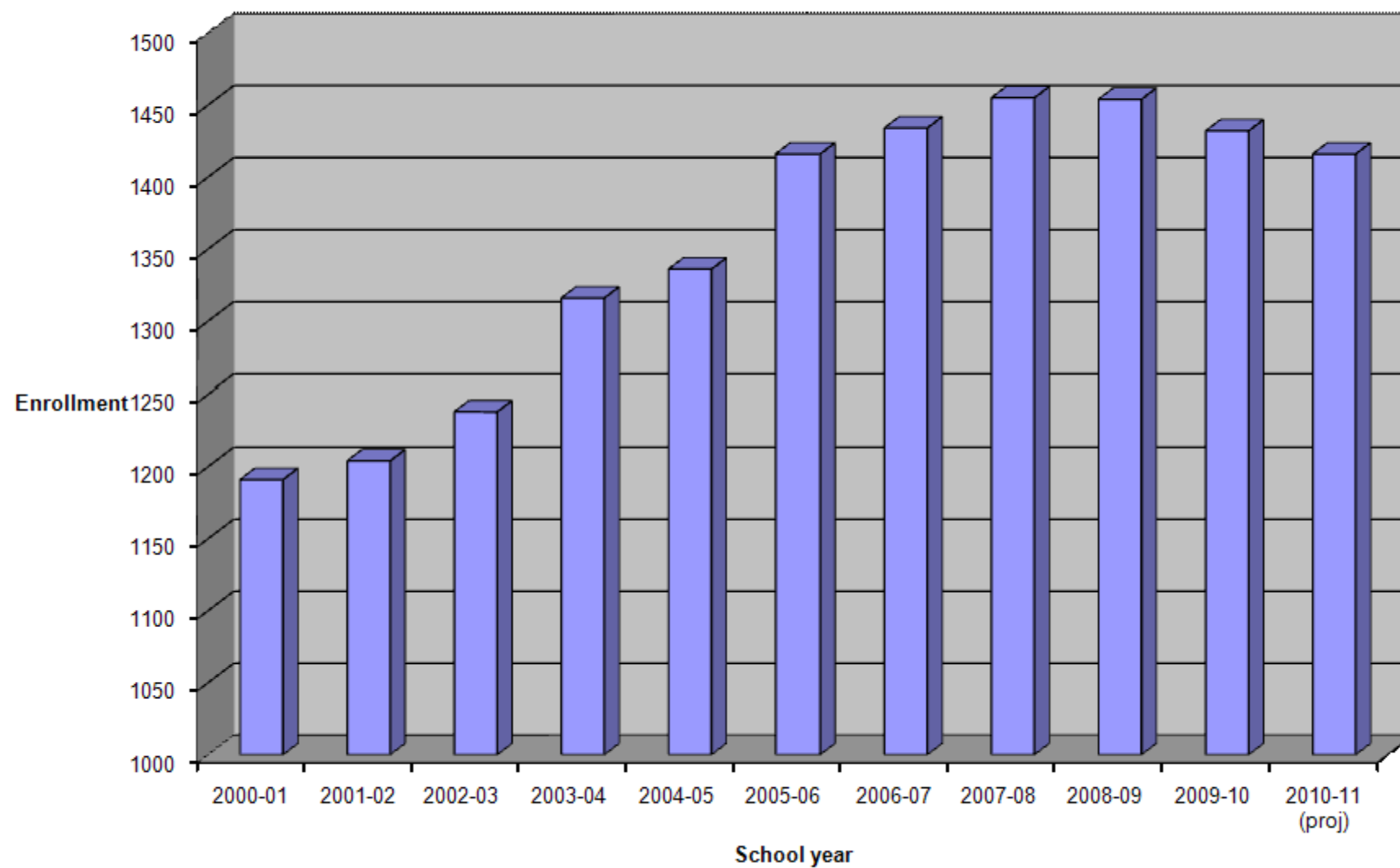


TABLE I
COMPARISON OF PUPIL ENROLLMENT BY SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2010/11 ENROLLMENT

<u>School</u>	2006-07		2007-08		2008-09		2009-10		Projected 2010-11	
	<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	404	21	443	22	443	23	436	22	409	20
F	491	26	495	25	487	24	498	23	483	25
G	397	19	386	20	406	20	405	20	400	19
H	377	19	386	19	376	19	370	19	365	18
Q	484	25	480	25	439	23	436	23	438	23
Elementary	2153	110	2190	111	2151	109	2145	107	2095	105
Special Ed	<u>41</u>	<u>6</u>	<u>44</u>	<u>6</u>	<u>44</u>	<u>6</u>	<u>40</u>	<u>6</u>	<u>40</u>	<u>6</u>
Total	2194	116	2234	117	2195	115	2185	113	2135	111
Middle School	1055		1018		1064		1100		1150	
Special Ed	<u>6</u>		<u>3</u>		<u>2</u>		<u>5</u>		<u>5</u>	
Total	1061		1021		1066		1105		1155	
Senior High	1422		1445		1442		1420		1404	
Special Ed	<u>12</u>		<u>10</u>		<u>12</u>		<u>12</u>		<u>12</u>	
Total	1434		1455		1454		1432		1416	
District Total Enrollment	4689		4710		4715		4722		4706	

JW/df
1/10

TABLE II
COMPARISON OF PUPIL ENROLLMENT BY GRADE
ACTUAL PUPIL ENROLLMENT BY GRADE LEVEL
AND PROJECTED 2010/11 ENROLLMENT

	2006-07	2007-08	2008-09	2009-10	Projected 2010-11
<u>Grade</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>
K	322	321	329	315	300
1	362	353	335	355	335
2	376	371	362	345	365
3	357	380	378	373	352
4	400	364	387	372	372
5	<u>336</u>	<u>401</u>	<u>360</u>	<u>385</u>	<u>371</u>
K-5 Total	2153	2190	2151	2145	2095
Spec.Ed.	<u>41</u>	<u>44</u>	<u>44</u>	<u>40</u>	<u>40</u>
Total	2194	2234	2195	2185	2135
<hr/> 6	337	339	393	367	391
7	348	339	339	394	369
8	<u>370</u>	<u>340</u>	<u>332</u>	<u>339</u>	<u>390</u>
Total 6-8	1055	1018	1064	1100	1150
Spec.Ed.	<u>6</u>	<u>3</u>	<u>2</u>	<u>5</u>	<u>5</u>
Total	1061	1021	1066	1105	1155
9	371	374	363	338	344
10	358	360	367	361	334
11	357	356	356	369	359
12	<u>336</u>	<u>355</u>	<u>356</u>	<u>352</u>	<u>367</u>
Total 9-12	1422	1445	1442	1420	1404
Special Ed	<u>12</u>	<u>10</u>	<u>12</u>	<u>12</u>	<u>12</u>
Total	1434	1455	1454	1432	1416
<hr/> Total	<hr/> 4689	<hr/> 4710	<hr/> 4715	<hr/> 4722	<hr/> 4706
JW/df 12/09					

TABLE III
COMPARISON OF PUPIL ENROLLMENT IN EDGEWOOD SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2010/11 ENROLLMENT

<u>Grade</u>	2006-07		2007-08		2008-09		2009-10		Projected 2010-11	
	<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	66	3	79	4	69	4	58	3	56	3
1	67	4	69	4	77	4	73	4	61	3
2	82	4	72	4	71	4	76	4	74	4
3	69	4	86	4	68	4	71	4	76	4
4	64	3	72	3	87	4	69	3	72	3
5	<u>56</u>	<u>3</u>	<u>65</u>	<u>3</u>	<u>71</u>	<u>3</u>	<u>89</u>	<u>4</u>	<u>70</u>	<u>3</u>
Total	404	21	443	22	443	23	436	22	409	20
Special Ed	<u>5</u>	<u>1</u>	<u>3</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	409	22	446	23	443	23	436	22	409	20

JW/df
1/10

TABLE IV
COMPARISON OF PUPIL ENROLLMENT IN FOX MEADOW SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2010/11 ENROLLMENT

<u>Grade</u>	2006-07		2007-08		2008-09		2009-10		Projected 2010-11	
	<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	61	3	69	4	78	4	64	3	63	3
1	89	5	63	3	80	4	88	4	72	4
2	93	5	95	5	66	3	87	4	94	5
3	71	4	96	5	95	5	73	3	90	5
4	98	5	71	3	98	5	93	4	73	4
5	<u>79</u>	<u>4</u>	<u>101</u>	<u>5</u>	<u>70</u>	<u>3</u>	<u>93</u>	<u>5</u>	<u>91</u>	<u>4</u>
Total	491	26	495	25	487	24	498	23	483	25
Special Education	<u>4</u>	<u>1</u>	<u>5</u>	<u>1</u>	<u>2</u>	<u>1</u>	<u>10</u>	<u>2</u>	<u>10</u>	<u>2</u>
Total	495	27	500	26	489	25	508	25	493	27

JW/df
1/10

TABLE V
COMPARISON OF PUPIL ENROLLMENT IN GREENACRES SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2010/11 ENROLLMENT

<u>Grade</u>	2006-07		2007-08		2008-09		2009-10		Projected 2010-11	
	<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	67	3	54	3	62	3	63	3	59	3
1	75	4	78	4	55	3	63	3	64	3
2	66	3	72	4	82	4	57	3	66	3
3	61	3	65	3	74	4	82	4	57	3
4	60	3	59	3	69	3	72	4	82	4
5	<u>68</u>	<u>3</u>	<u>58</u>	<u>3</u>	<u>64</u>	<u>3</u>	<u>68</u>	<u>3</u>	<u>72</u>	<u>3</u>
Total	397	19	386	20	406	20	405	20	400	19
Special Education	<u>21</u>	<u>3</u>	<u>15</u>	<u>2</u>	<u>18</u>	<u>2</u>	<u>9</u>	<u>1</u>	<u>9</u>	<u>1</u>
Total	418	22	401	22	424	22	414	21	409	20

JW/df
2/10

TABLE VI
COMPARISON OF PUPIL ENROLLMENT IN HEATHCOTE SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2010/11 ENROLLMENT

<u>Grade</u>	2006-07		2007-08		2008-09		2009-10		Projected 2010-11	
	<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	60	3	50	3	57	3	61	3	57	3
1	54	3	69	4	53	3	62	3	65	3
2	63	3	57	3	68	4	52	3	60	3
3	68	4	63	3	64	3	70	4	54	3
4	74	3	74	3	62	3	61	3	68	3
5	58	3	73	3	72	3	64	3	61	3
Total	<u>377</u>	<u>19</u>	<u>386</u>	<u>19</u>	<u>376</u>	<u>19</u>	<u>370</u>	<u>19</u>	<u>365</u>	<u>18</u>
Special Education Total			<u>11</u>	<u>1</u>	<u>10</u>	<u>1</u>	<u>10</u>	<u>1</u>	<u>10</u>	<u>1</u>
			397	20	386	20	380	20	375	19

JW/df
1/10

TABLE VII
COMPARISON OF PUPIL ENROLLMENT IN QUAKER RIDGE SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2010/11 ENROLLMENT

Grade	2006-07		2007-08		2008-09		2009-10		Projected 2010-11	
	<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	68	4	69	4	63	4	69	4	65	3
1	77	4	74	4	70	4	69	4	73	4
2	72	4	75	4	75	4	73	4	71	4
3	88	4	70	4	77	4	77	4	75	4
4	104	5	88	4	71	3	77	4	77	4
5	<u>75</u>	<u>4</u>	<u>104</u>	<u>5</u>	<u>83</u>	<u>4</u>	<u>71</u>	<u>3</u>	<u>77</u>	<u>4</u>
Total	484	25	480	25	439	23	436	23	438	23
Special Education	<u>0</u>	<u>0</u>	<u>10</u>	<u>1</u>	<u>14</u>	<u>2</u>	<u>11</u>	<u>2</u>	<u>11</u>	<u>2</u>
Total	484	25	490	26	453	25	447	25	449	25

JW/df
1/10

TABLE VIII
COMPARISON OF PUPIL ENROLLMENT AT THE MIDDLE SCHOOL

ACTUAL PUPIL ENROLLMENT BY GRADE LEVEL
AND PROJECTED 2010/11 ENROLLMENT

<u>Grade</u>	2006-07 <u>Pupils</u>	2007-08 <u>Pupils</u>	2008-09 <u>Pupils</u>	2009-10 <u>Pupils</u>	Projected 2010-11 <u>Pupils</u>
6	337	339	393	367	391
7	348	339	339	394	369
8	370	340	332	339	390
Total	<u>1055</u>	<u>1018</u>	<u>1064</u>	<u>1100</u>	<u>1150</u>
Special Ed	<u>6</u>	<u>3</u>	<u>2</u>	<u>5</u>	<u>5</u>
Total	1061	1021	1066	1105	1155

JW/df
1/10

TABLE IX
COMPARISON OF PUPIL ENROLLMENT AT THE SENIOR HIGH SCHOOL

ACTUAL PUPIL ENROLLMENT BY GRADE LEVEL
AND PROJECTED 2010/11 ENROLLMENT

<u>Grade</u>	2006-07 <u>Pupils</u>	2007-08 <u>Pupils</u>	2008-09 <u>Pupils</u>	2009-10 <u>Pupils</u>	Projected 2010-11 <u>Pupils</u>
9	371	374	363	338	344
10	358	360	367	361	334
11	357	356	356	369	359
12	<u>336</u>	<u>355</u>	<u>356</u>	<u>352</u>	<u>367</u>
Total	1422	1445	1442	1420	1404
Special Ed	<u>12</u>	<u>10</u>	<u>12</u>	<u>12</u>	<u>12</u>
Total	1434	1455	1454	1432	1416

JW/df
1/10

This page is intentionally left blank

APPENDIX - B

TABLE X
PROFESSIONAL POSITIONS

<u>Unit Function</u>	<u>Budget 2009-10</u>	<u>Actual 2009-10</u>	<u>Actual Projected Increase (Decrease)</u>	<u>Budget 2010-11</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	421.9	417.05	-9.0	408.05
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	468.5	463.65	-9.0	454.65

JW/df
2/10

TABLE XI
PROFESSIONAL POSITIONS
SENIOR HIGH SCHOOL

	<u>Budget 2009-10</u>	<u>Actual 2009-10</u>	<u>Projected Increase (Decrease)</u>	<u>Projected 2010-11</u>
Principal	1.0	1.0	0.0	1.0
Asst. Principal	3.0	3.0	0.0	3.0
Deans	9.0	9.0	0.0	9.0
Academic Intervention	1.0	1.0	0.0	1.0
Alternative School	5.0	5.0	0.0	5.0
Art/Industrial Arts	6.6	6.6	0.0	6.6
Computer Resource	2.0	2.0	-1.0	1.0
English	17.0	17.0	-1.0	16.0
ESL	0.8	0.8	0.0	0.8
Foreign Language	16.0	16.0	-1.0	15.0
Health	2.5	2.5	0.0	2.5
Library	2.0	2.0	0.0	2.0
Mathematics	17.0	17.0	-1.0	16.0
Music	4.0	4.0	0.0	4.0
Performing Arts	0.6	0.6	0.0	0.6
Physical Education	8.96	7.7	0.0	7.70
Psychologists	2.0	2.0	0.0	2.0
Science	24.0	24.0	-2.0	22.0
Social Studies	18.6	17.6	-1.0	16.6
Special Education	12.0	12.0	0.0	12.0
Student Activities	<u>0.4</u>	<u>0.4</u>	<u>0.0</u>	<u>0.4</u>
Total	153.46	151.2	-7.0	144.2

JW/df
2/10

TABLE XII
PROFESSIONAL POSITIONS
MIDDLE SCHOOL

	Budget <u>2009-10</u>	Actual <u>2009-10</u>	Projected Increase (Decrease)	Projected <u>2010-11</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	1.7	1.8	0.0	1.8
Foreign Language	7.8	7.8	0.0	7.8
Home & Career Skills	2.0	2.0	0.0	2.0
Technology	3.0	3.0	0.0	3.0
Library	2.0	2.0	0.0	2.0
Mathematics	9.0	8.75	0.0	8.75
Music	6.0	6.0	-1.0	5.0
Physical Education	6.0	6.0	0.0	6.0
Health	3.0	3.0	0.0	3.0
Psychologist	2.0	2.0	0.0	2.0
Science	8.0	8.0	0.0	8.0
Sixth Grade	16.0	16.0	0.0	16.0
Social Studies	8.0	8.0	0.0	8.0
Speech*	0.0	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	108.5	109.35	-1.0	108.35

JW/df
12/09

*moved from district sheet-Table XIX

TABLE XIII
PROFESSIONAL POSITIONS
ELEMENTARY TOTALS

	Budget <u>2009-10</u>	Actual <u>2009-10</u>	Actual Projected Increase (Decrease)	Projected <u>2010-11</u>
K	19.0	16.0	-1.0	15.0
1	16.0	18.0	-1.0	17.0
2	18.0	18.0	1.0	19.0
3	19.0	19.0	1.0	20.0
4	18.0	18.0	-1.0	17.0
5	<u>18.0</u>	<u>18.0</u>	<u>-1.0</u>	<u>17.0</u>
	108.0	107.0	-2.0	105.0
Special Education	6.0	6.0	0.0	6.0
Unassigned	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>	<u>1.0</u>
Total Sections	115.0	113.0	-1.0	112.0
Principal	5.0	5.0	0.0	5.0
Teacher(s)-in-Charge	5.0	5.0	0.0	5.0
Art	5.6	5.0	0.0	5.0
Computer	0.0	5.0	0.0	5.0
Elementary Foreign Language	0.0	5.0	0.0	5.0
ESL	0.0	3.2	0.0	3.2
Library	5.0	5.0	0.0	5.0
Music-Inst.	5.0	5.0	0.0	5.0
Music-Vocal	6.4	6.4	0.0	6.4
Physical Ed	6.04	7.3	0.0	7.30
Psychologist	5.0	5.0	0.0	5.0
Speech	0.0	5.0	0.0	5.0
Skills	<u>11.0</u>	<u>11.0</u>	<u>0.0</u>	<u>11.0</u>
Total	<u>54.04</u>	<u>72.9</u>	<u>0.0</u>	<u>72.9</u>
Grand Total	169.04	185.9	-1.0	184.9

JW/df
1/10

TABLE XIV
PROFESSIONAL POSITIONS
EDGEWOOD

	Budget <u>2009-10</u>	Actual <u>2009-10</u>	Projected Increase (Decrease)	Projected <u>2010-11</u>
K	4.0	3.0	0.0	3.0
1	3.0	4.0	-1.0	3.0
2	4.0	4.0	0.0	4.0
3	4.0	4.0	0.0	4.0
4	3.0	3.0	0.0	3.0
5	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>3.0</u>
Total	22.0	22.0	-2.0	20.0
Special Ed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total	22.0	22.0	-2.0	20.0
Principal	1.0	1.0	0.0	1.0
Teacher-in-Charge	1.0	1.0	0.0	1.0
Art	1.2	1.0	0.0	1.0
Computer*	0.0	1.0	0.0	1.0
Elem Foreign Language*	0.0	1.0	0.0	1.0
ESL*	0.0	1.0	0.0	1.0
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.0	1.0	0.0	1.0
Music-Vocal	1.2	1.33	0.0	1.3
Physical Ed	1.20	1.5	0.0	1.50
Psychologist	1.0	1.0	0.0	1.0
Speech*	0.0	1.0	0.0	1.0
Skills	<u>2.5</u>	<u>2.5</u>	<u>0.0</u>	<u>2.5</u>
Total	<u>11.10</u>	<u>15.33</u>	<u>0.0</u>	<u>15.33</u>
Grand Total	33.10	37.33	-2.0	35.33

JW/df

1/10

*moved from district sheet-Table XIX

TABLE XV
PROFESSIONAL POSITIONS
FOX MEADOW

	Budget <u>2009-10</u>	Actual <u>2009-10</u>	Projected Increase (Decrease)	Projected <u>2010-11</u>
K	4.0	3.0	0.0	3.0
1	4.0	4.0	0.0	4.0
2	4.0	4.0	1.0	5.0
3	3.0	3.0	2.0	5.0
4	4.0	4.0	0.0	4.0
5	<u>5.0</u>	<u>5.0</u>	<u>-1.0</u>	<u>4.0</u>
Totals	24.0	23.0	2.0	25.0
Special Education	<u>1.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
Total	25.0	25.0	2.0	27.0
Principal	1.0	1.0	0.0	1.0
Teacher-in-Charge	1.0	1.0	0.0	1.0
Art	1.2	1.0	0.0	1.0
Computer*	0.0	1.0	0.0	1.0
Elem Foreign Language*	0.0	1.0	0.0	1.0
ESL*	0.0	1.2	0.0	1.2
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.0	1.0	0.0	1.0
Music-Vocal	1.5	1.34	0.0	1.3
Physical Ed	1.3	1.6	0.0	1.6
Psychologist	1.0	1.0	0.0	1.0
Speech*	0.0	1.0	0.0	1.0
Skills	<u>2.5</u>	<u>2.5</u>	<u>0.0</u>	<u>2.5</u>
Total	<u>11.5</u>	<u>15.6</u>	<u>0.0</u>	<u>15.64</u>
Grand Total	36.5	40.64	2.0	42.64

JW/df

1/10

*moved from district sheet Table XIX

TABLE XVI
PROFESSIONAL POSITIONS
GREENACRES

	<u>Budget 2009-10</u>	<u>Actual 2009-10</u>	<u>Projected Increase (Decrease)</u>	<u>Projected 2010-11</u>
K	4.0	3.0	0.0	3.0
1	3.0	3.0	0.0	3.0
2	3.0	3.0	0.0	3.0
3	4.0	4.0	0.0	4.0
4	4.0	4.0	-1.0	3.0
5	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>	<u>3.0</u>
Totals	21.0	20.0	-1.0	19.0
Special Education	<u>2.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	23.0	21.0	-1.0	20.0
Principal	1.0	1.0	0.0	1.0
Teacher-in-Charge	1.0	1.0	0.0	1.0
Art	1.0	1.0	0.0	1.0
Computer*	0.0	1.0	0.0	1.0
Elem Foreign Language*	0.0	0.67	0.33	1.0
ESL*	0.0	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	1.1	1.4	0.0	1.4
Physical Ed	1.09	1.3	0.0	1.3
Psychologist	1.0	1.0	0.0	1.0
Speech*	0.0	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>10.19</u>	<u>13.67</u>	<u>0.33</u>	<u>14.00</u>
Grand Total	33.19	34.67	-0.67	34.00

JW/df

1/10

*moved from district sheet-Table XIX

TABLE XVII
PROFESSIONAL POSITIONS
HEATHCOTE

	<u>Budget 2009-10</u>	<u>Actual 2009-10</u>	<u>Actual Projected Increase (Decrease)</u>	<u>Projected 2010-11</u>
K	3.0	3.0	0.0	3.0
1	3.0	3.0	0.0	3.0
2	3.0	3.0	0.0	3.0
3	4.0	4.0	-1.0	3.0
4	3.0	3.0	0.0	3.0
5	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>	<u>3.0</u>
Totals	19.0	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	20.0	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*	0.0	1.0	0.0	1.0
Elem Foreign Language*	0.0	1.0	0.0	1.0
ESL*	0.0	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	1.1	1.0	0.0	1.0
Physical Ed	1.09	1.2	0.0	1.2
Psychologist	1.0	1.0	0.0	1.0
Speech*	0.0	1.0	0.0	1.0
Skills	<u>1.5</u>	<u>1.5</u>	<u>0.0</u>	<u>1.5</u>
Total	<u>9.69</u>	<u>12.80</u>	<u>0.0</u>	<u>12.8</u>
Grand Total	29.69	32.8	-1.0	31.8

JW/df

1/10

*moved from district sheet-Table XIX

TABLE XVIII
PROFESSIONAL POSITIONS
QUAKER RIDGE

	<u>Budget 2009-10</u>	<u>Actual 2009-10</u>	<u>Actual Projected Increase (Decrease)</u>	<u>Projected 2010-11</u>
K	4.0	4.0	-1.0	3.0
1	3.0	4.0	0.0	4.0
2	4.0	4.0	0.0	4.0
3	4.0	4.0	0.0	4.0
4	4.0	4.0	0.0	4.0
5	<u>3.0</u>	<u>3.0</u>	<u>1.0</u>	<u>4.0</u>
Totals	22.0	23.0	0.0	23.0
Special Education	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
Total	24.0	25.0	0.0	25.0
Principal	1.0	1.0	0.0	1.0
Teacher-in-Charge	1.0	1.0	0.0	1.0
Art	1.2	1.0	0.0	1.0
Computer*	0.0	1.0	0.0	1.0
Elem Foreign Language*	0.0	1.33	-0.33	1.0
ESL*	0.0	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	1.5	1.33	0.0	1.33
Physical Ed	1.36	1.7	0.0	1.7
Psychologist	1.0	1.0	0.0	1.0
Speech*	0.0	1.0	0.0	1.0
Skills	<u>2.5</u>	<u>2.5</u>	<u>0.0</u>	<u>2.5</u>
Total	<u>11.6</u>	<u>15.5</u>	<u>-0.3</u>	<u>15.13</u>
Grand Total	35.56	40.46	-0.3	40.13

JW/df

1/10

*moved from district sheet-Table XIX

TABLE XIX
PROFESSIONAL POSITIONS
DISTRICT WIDE

	Budget <u>2009-10</u>	Actual <u>2009-10</u>	Actual Projected Increase (Decrease)	Projected <u>2010-11</u>
Superintendent	1.0	1.0	0.0	1.0
Asst. Superintendents	3.0	3.0	0.0	3.0
Director of Special Education	1.0	1.0	0.0	1.0
Special Education CSE/CPSE	1.0	1.0	0.0	1.0
Special Ed CSE Chair (psych)	1.0	1.0	0.0	1.0
Special Ed Teacher-in-Charge	1.0	1.0	0.0	1.0
ESL (K-5)*	3.3	0.0	0.0	0.0
EAP Coordinator	0.1	0.1	0.0	0.1
Speech Therapy*	6.0	0.0	0.0	0.0
Physical Education/Dance	1.0	1.0	0.0	1.0
Helping Teachers	4.0	5.0	0.0	5.0
Elementary Foreign Language*	5.0	0.0	0.0	0.0
Director of Technology	1.0	1.0	0.0	1.0
Director of Arts & Aesthetics	0.5	0.5	0.0	0.5
Computer Teacher (s)*	5.0	0.0	0.0	0.0
Math/Science Enrichment	1.0	0.0	0.0	0.0
K-8 Foreign Language Coordinator	0.2	0.2	0.0	0.2
Math Coach	1.0	0.0	0.0	0.0
STA President	0.4	0.4	0.0	0.4
STI Director	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	37.5	17.2	0.0	17.2
*moved to individual schools				

JW/df
1/10

TABLE XX
PROFESSIONAL POSITIONS
DISTRICT WIDE TOTALS

	Budget <u>2009-10</u>	Actual <u>2009-10</u>	Actual Projected Increase (Decrease)	Projected <u>2010-11</u>
Senior High School	153.46	151.2	-7.0	144.2
Middle School	108.5	109.35	-1.0	108.35
Elementary Schools	169.04	185.9	-1.0	184.9
District Wide	<u>37.5</u>	<u>17.2</u>	<u>0.0</u>	<u>17.2</u>
Total	468.50	463.65	-9.0	454.65

JW/df
2/10

TABLE XXI
CIVIL SERVICE PERSONNEL

	Budget <u>2009-10</u>	Actual <u>2009-10</u>	Projected <u>Increase/Decrease</u>	Projected <u>2010-11</u>
<u>General Support</u>				
Superintendent's Office	2.0	2.0	0.0	2.0
Personnel Office	5.0	5.0	0.0	5.0
Finance Office	6.0	6.0	0.0	6.0
Purchasing	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
Total	15.0	15.0	0.0	15.0
 <u>Instruction Regular Day</u>				
Asst. Supt. for Instr.	1.6	1.6	0.0	1.6
Audio Visual	4.0	4.0	0.0	4.0
School Staff	21.4	21.7	0.0	21.7
Guidance & Pupil Services	14.1	12.9	0.0	12.9
Health Services	<u>15.7</u>	<u>15.7</u>	<u>0.0</u>	<u>15.7</u>
Total	56.8	55.9	0.0	55.9
 <u>Transportation</u>	3.0	3.0	0.0	3.0
 <u>Plant</u>	64.0	64.0	0.0	64.0
 <u>Computer Services</u>	7.0	7.0	0.0	7.0
 <u>School Lunch Program</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
 Civil Service Staff Total	147.8	146.9	0.0	146.9

JW/df
1/10

TABLE XXII
CIVIL SERVICE STAFF BY CATEGORIES

<u>General Support</u>	Budget	Actual	Projected	Projected
<u>Superintendent's Office</u>	<u>2009-10</u>	<u>2009-10</u>	<u>Increase/Decrease</u>	<u>2010-11</u>
Secy. to Supt. & Board	1.0	1.0	0.0	1.0
Secy to Superintendent	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	0.0	2.0
<u>Personnel Office</u>				
Manager of Human Resources	1.0	1.0	0.0	1.0
Civil Service Coordinator	1.0	1.0	0.0	1.0
Personnel Assistant	1.0	1.0	0.0	1.0
Public Relations Assistant	1.0	1.0	0.0	1.0
Census	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	5.0	5.0	0.0	5.0
<u>Finance Office</u>				
Secy. to Asst. Supt. For Business	1.0	1.0	0.0	1.0
Finance Officer	1.0	1.0	0.0	1.0
Accountant III	1.0	1.0	0.0	1.0
Account Clerks	2.0	2.0	0.0	2.0
Bookkeeper	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	6.0	6.0	0.0	6.0
<u>Purchasing</u>				
Purchasing Officer	1.0	1.0	0.0	1.0
Secretary	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	0.0	2.0
<u>Instruction Regular Day</u>				
<u>Curriculum Office</u>				
Secy. to Asst. Supt. Instruction	1.0	1.0	0.0	1.0
Secretary/Testing	<u>0.6</u>	<u>0.6</u>	<u>0.0</u>	<u>0.6</u>
	1.6	1.6	0.0	1.6
<u>Audio Visual</u>				
Secretary	1.0	1.0	0.0	1.0
Specialist/Technicians	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>	<u>3.0</u>
	4.0	4.0	0.0	4.0
<u>School Staff</u>				
Secretaries to Principals	9.3	8.6	0.0	8.6
Secy. to Asst. Principals	3.5	3.5	0.0	3.5
Account Clerks	1.0	2.0	0.0	2.0
Clerk-Receptionist	1.0	1.0	0.0	1.0
Special Attendance Clerk	1.0	1.0	0.0	1.0
Library Clerk	1.0	1.0	0.0	1.0
Secy. to Dept. Heads	3.6	3.6	0.0	3.6
Secy. to Alternative School	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	21.4	21.7	0.0	21.7

TABLE XXII
CIVIL SERVICE STAFF BY CATEGORIES (continued)

	Budget 2009-10	Actual 2009-10	Projected Increase/Decrease	Projected 2010-11
<u>Guidance & Pupil Services</u>				
Secy. to Director Special Ed	2.5	2.5	0.0	2.5
Secy. to H.S. Deans	5.0	5.0	0.0	5.0
Secy. to M.S. Counselors	4.0	4.0	0.0	4.0
Secy. to Psychologists	<u>2.6</u>	<u>1.4</u>	<u>0.0</u>	<u>1.4</u>
	14.1	12.9	0.0	12.9
<u>Health Service</u>				
Nurses	10.0	10.0	0.0	10.0
Occupational Therapist	2.7	2.7	0.0	2.7
Physical Therapist	1.0	1.0	0.0	1.0
Secretary to Nurses	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
	15.7	15.7	0.0	15.7
<u>Transportation</u>				
Transportation Supervisor	1.0	1.0	0.0	1.0
Head Bus Driver	1.0	1.0	0.0	1.0
Asst. Head Bus Driver	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	3.0	3.0	0.0	3.0
<u>Plant</u>				
Director of Plant & Facilities	1.0	1.0	0.0	1.0
Secy. to Director of Plant & Facilities	1.0	1.0	0.0	1.0
Asst. Director of Plant & Facilities	1.0	1.0	0.0	1.0
Supervisor of Special Projects/Maintenance	1.0	1.0	0.0	1.0
Custodians	48.0	48.0	0.0	48.0
Groundsmen	6.0	6.0	0.0	6.0
Maintenance	<u>6.0</u>	<u>6.0</u>	<u>0.0</u>	<u>6.0</u>
	64.0	64.0	0.0	64.0
<u>Computer Services</u>				
Database Manager	1.0	1.0	0.0	1.0
Computer Center Manager	1.0	1.0	0.0	1.0
Manager of IT	1.0	1.0	0.0	1.0
Network Specialist	1.0	1.0	0.0	1.0
Network Technician	2.0	2.0	0.0	2.0
Data Analyst	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	7.0	7.0	0.0	7.0
<u>School Lunch Program*</u>				
School Lunch Manager	1.0	1.0	0.0	1.0
Assistant School Lunch Manager**	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	0.0	2.0
Total	147.8	146.9	0.0	146.9

JW/df

1/10

*funded through School Lunch Fund

**10 month position

TABLE XXIII
CIVIL SERVICE STAFF BY SCHOOL

	<u>Budget 2009-10</u>	<u>Actual 2009-10</u>	<u>Projected Increase/Decrease</u>	<u>Projected 2010-11</u>
<u>I. Edgewood</u>				
<u>School Staff</u>				
Secy. to Principal	1.0	1.0	0.0	1.0
<u>Guidance & Pupil Personnel Services</u>				
Secy. to Psychologist	0.2	0.2	0.0	0.2
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
Total	6.2	6.2	0.0	6.2
<u>II. Fox Meadow</u>				
<u>School Staff</u>				
Secy. to Principal	1.8	1.8	0.0	1.8
<u>Guidance & Pupil Personnel Services</u>				
Secy. to Psychologist	0.2	0.2	0.0	0.2
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
Total	7.0	7.0	0.0	7.0
<u>III. Greenacres</u>				
<u>School Staff</u>				
Secy. to Principal	1.0	1.0	0.0	1.0
<u>Guidance & Pupil Personnel Services</u>				
Secy. to Psychologist	0.2	0.2	0.0	0.2
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
Total	6.2	6.2	0.0	6.2

TABLE XXIII (continued)
CIVIL SERVICE STAFF BY SCHOOL

	Projected <u>2009-10</u>	Actual <u>2009-10</u>	Projected <u>Increase/Decrease</u>	Projected <u>2010-11</u>
<u>IV. Heathcote</u>				
<u>School Staff</u>				
Secy. to Principal	1.0	1.0	0.0	1.0
<u>Guidance & Pupil Personnel Services</u>				
Secy. to Psychologist	0.2	0.2	0.0	0.2
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
Total	6.2	6.2	0.0	6.2
 <u>V. Quaker Ridge</u>				
<u>School Staff</u>				
Secy. to Principal	2.5	1.8	0.0	1.8
<u>Guidance & Pupil Personnel Services</u>				
Secy. to Psychologist	0.2	0.2	0.0	0.2
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
Total	7.7	7.0	0.0	7.0
 Elementary Total	33.3	32.6	0.0	32.6

TABLE XXIII (continued)
CIVIL SERVICE STAFF BY SCHOOL

	Projected <u>2009-10</u>	Actual <u>2009-10</u>	Projected <u>Increase/Decrease</u>	Projected <u>2010-11</u>
<u>V. Middle School</u>				
<u>School Staff</u>				
Secy. to Principal	1.0	1.0	0.0	1.0
Secy. to Assistant Principal	1.5	1.5	0.0	1.5
Account Clerk	1.0	1.0	0.0	1.0
Secy. to Dept. Chairs	<u>0.6</u>	<u>0.6</u>	<u>0.0</u>	<u>0.6</u>
	3.1	4.1	0.0	4.1
<u>Guidance & Pupil Services</u>				
Secy. to House Counselor	4.0	4.0	0.0	4.0
<u>Health</u>				
Nurse	2.0	2.0	0.0	2.0
Secretary to Nurse	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	3.0	3.0	0.0	3.0
<u>Plant</u>				
Custodians	<u>13.0</u>	<u>12.0</u>	<u>0.0</u>	<u>12.0</u>
Total Middle School	24.1	23.1	0.0	23.1
<u>VII. Senior High School</u>				
<u>School Staff</u>				
Secretary to Principal	1.0	1.0	0.0	1.0
Secretaries to Asst. Principals	2.0	2.0	0.0	2.0
Account Clerk	1.0	1.0	0.0	1.0
Clerk-Receptionist	1.0	1.0	0.0	1.0
Attendance Secretary(SpecAttendClerk)	1.0	1.0	0.0	1.0
Library Typist	1.0	1.0	0.0	1.0
Secretary to Dept. Heads	3.0	3.0	0.0	3.0
Secretary to Alternative School	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	11.0	11.0	0.0	11.0
<u>Guidance & Pupil Services</u>				
Secretary to Deans	5.0	5.0	0.0	5.0
Secretary to Psychologist	<u>0.6</u>	<u>0.4</u>	<u>0.0</u>	<u>0.4</u>
	5.6	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>15.0</u>	<u>0.0</u>	<u>15.0</u>
Total Senior High School	32.6	33.4	0.0	33.4

JW/df
1/10

TABLE XXIV
CIVIL SERVICE STAFF DISTRICT WIDE

	Budget <u>2009-10</u>	Actual <u>2009-10</u>	Projected <u>Increase/Decrease</u>	Projected <u>2010-11</u>
<u>DISTRICT WIDE</u>				
<u>Audio Visual</u>				
Secretary	1.0	1.0	0.0	1.0
Specialists/Technicians	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>	<u>3.0</u>
	4.0	4.0	0.0	4.0
<u>CENTRAL ADMINISTRATION</u>				
<u>Superintendent's Office</u>				
Secretary to Board & Supt.	1.0	1.0	0.0	1.0
Secretary to Superintendent	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	0.0	2.0
<u>Personnel Office</u>				
Manager of Human Resources	1.0	1.0	0.0	1.0
Civil Service Coordinator	1.0	1.0	0.0	1.0
Personnel Assistant	1.0	1.0	0.0	1.0
Public Relations Asst.	1.0	1.0	0.0	1.0
Census	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	5.0	5.0	0.0	5.0
<u>Finance</u>				
Finance Officer	1.0	1.0	0.0	1.0
Secretary to Asst. Supt. For Business	1.0	1.0	0.0	1.0
Account Clerks	2.0	2.0	0.0	2.0
Bookkeeper	1.0	1.0	0.0	1.0
Accountant III	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	6.0	6.0	0.0	6.0
<u>Purchasing</u>				
Purchasing Officer	1.0	1.0	0.0	1.0
Secretary	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	0.0	2.0
<u>Computer Services</u>				
Database Manager	1.0	1.0	0.0	1.0
Computer Center Manager	1.0	1.0	0.0	1.0
Manager of IT	1.0	1.0	0.0	1.0
Network Specialist	1.0	1.0	0.0	1.0
Network Technician	2.0	2.0	0.0	2.0
Data Analyst	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	7.0	7.0	0.0	7.0
<u>Special Education (Guidance & Pupil Services)</u>				
Secretary to Director Special Ed	2.5	2.5	0.0	2.5
<u>Health</u>				
Nurses	2.0	2.0	0.0	2.0
Occupational Therapist	2.7	2.7	0.0	2.7
Physical Therapist	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	5.7	5.7	0.0	5.7

TABLE XXIV (continued)
CIVIL SERVICE STAFF DISTRICT WIDE

	Projected <u>2009-10</u>	Actual <u>2009-10</u>	Projected <u>Increase/Decrease</u>	Projected <u>2010-11</u>
<u>Instructional Services</u>				
Secretary to Asst. Supt. For Instruction	1.0	1.0	0.0	1.0
Secretary/Testing	<u>0.6</u>	<u>0.6</u>	<u>0.0</u>	<u>0.6</u>
	1.6	1.6	0.0	1.6
<u>Plant</u>				
Director of Plant & Facilities	1.0	1.0	0.0	1.0
Secretary to Director of Plant & Facilities	1.0	1.0	0.0	1.0
Asst. Director of Plant & Facilities	1.0	1.0	0.0	1.0
Supervisor of Special Projects/Maintenance	1.0	1.0	0.0	1.0
Groundsmen	6.0	6.0	0.0	6.0
Maintenance	6.0	6.0	0.0	6.0
Floating Night Cleaner	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	17.0	17.0	0.0	17.0
<u>Transportation</u>				
Transportation Supervisor	1.0	1.0	0.0	1.0
Head Bus Driver	1.0	1.0	0.0	1.0
Asst. Head Bus Driver	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	3.0	3.0	0.0	3.0
<u>School Lunch Program*</u>				
School Lunch Manager	1.0	1.0	0.0	1.0
Assistant School Lunch Manager**	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	0.0	2.0
District Wide Total	57.8	57.8	0.0	57.8
<u>Civil Service Staff Totals:</u>				
Elementary	33.3	32.6	0.0	32.6
Middle School	24.1	23.1	0.0	23.1
Senior High	32.6	33.4	0.0	33.4
District Wide	<u>57.8</u>	<u>57.8</u>	<u>0.0</u>	<u>57.8</u>
TOTAL CIVIL SERVICE STAFF	147.8	146.9	0.0	146.9

JW/df
1/10

*Funded through School Lunch Fund
**10 month position

APPENDIX - C

BASIC STAR EXEMPTION CALCULATION & ITS IMPACT ON THE AVERAGE \$24,320 ASSESSED HOME						
<u>BASIC STAR ***</u>						
<u>Basic STAR Rate Calculation</u>			2009/10		2010/11	
			Scarsdale	Mamaroneck	Scarsdale	Mamaroneck
A	Basic Exemption		\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
B	Westchester Price Differential Markup		3.0231 *	3.0231 *	3.2116 *	3.2116 *
C	County Equalization Ratio**		0.0153	0.0162	0.0164	0.0162
D	Equalization Adjustment		1.04	1.05	1.00	1.00
E	(A*B*C*D) Basic STAR Assessment Reduction		\$ 1,440	\$ 1,540	\$ 1,580	\$ 1,560
F	Tax Rate / \$1,000		782.69	792.35	802.70	838.04
G	(E*F) Basic STAR Exemption		\$ 1,127	\$ 1,220	\$ 1,268	\$ 1,307
<u>2009/10 Taxes Before and After STAR</u>						
H	\$24,320 Assessed Home		\$ 24,320	\$ 24,320		
I	(H/C) Approx. Market Value of \$24,320 Assessed Home		\$ 1,589,542	\$ 1,501,235		
J	(H*E) 2009/10 Taxes Before STAR		\$ 19,035	\$ 19,270		
K	(J-G) 2009/10 Taxes after STAR		\$ 17,908	\$ 18,050		
<u>2010/11 Taxes Before and After STAR</u>						
L	\$24,320 Assessed Home		\$ 24,320	\$ 24,320		
M	(L/C) Approx. Market Value of \$24,320 Assessed Home		\$ 1,482,927	\$ 1,501,235		
N	(L*E) 2010/11 Taxes Before STAR		\$ 19,522	\$ 20,381		
O	(N-G) 2010/11 Taxes after STAR		\$ 18,253	\$ 19,074		
P	(O-K) Tax Increase from 2009/10 to 2010/11		\$ 345	\$ 1,024		
Q	(P/K) Percentage Increase from 2009/10 to 2010/11		1.93%	5.67%		
* The Westchester Price Differential is Estimated. The actual number may vary.						
** The STAR formula uses the prior year County Equalization Ratios.						
*** Please see Appendix C - Page 3 for the definition of BASIC STAR exemption eligibility.						

**ENHANCED STAR EXEMPTION CALCULATION &
ITS IMPACT ON THE AVERAGE \$24,320 ASSESSED HOME**

ENHANCED STAR***

Enhanced STAR Rate Calculation

	2009/10		2010/11	
	Scarsdale	Mamaroneck	Scarsdale	Mamaroneck
Enhanced Exemption	\$ 60,100	\$ 60,100	\$ 60,100	\$ 60,100
Westchester Price Differential Markup	3.0231 *	3.0231 *	3.2116 *	3.2116 *
County Equalization Ratio**	0.0153	0.0162	0.0164	0.0162
Equalization Adjustment	1.05	1.06	1.00	1.00
Enhanced STAR Assessment Reduction	\$ 2,920	\$ 3,120	\$ 3,170	\$ 3,130
Tax Rate / \$1,000	782.69	792.35	802.70	838.04
Enhanced STAR Exemption	\$ 2,285	\$ 2,472	\$ 2,545	\$ 2,623

2009/10 Taxes Before and After STAR

\$24,320 Assessed Home	\$ 24,320	\$ 24,320
Approx. Market Value of \$24,320 Assessed Home	\$ 1,589,542	\$ 1,501,235
2009/10 Taxes Before STAR	\$ 19,035	\$ 19,270
2009/10 Taxes after STAR	\$ 16,750	\$ 16,798

2010/11 Taxes Before and After STAR

\$24,320 Assessed Home	\$ 24,320	\$ 24,320
Approx. Market Value of \$24,320 Assessed Home	\$ 1,482,927	\$ 1,501,235
2010/11 Taxes Before STAR	\$ 19,522	\$ 20,381
2010/11 Taxes after STAR	\$ 16,977	\$ 17,758

Tax Increase from 2009/10 to 2010/11	\$ 227	\$ 960
Percentage Increase from 2009/10 to 2010/11	1.36%	5.72%

* 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.

The following explanations are based on information provided by the New York State Office of Real Property Tax Services website and can be found at the link noted below.

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

Q. What is STAR?

A. STAR is the School Tax Relief Program that provides a partial exemption from school property taxes. All New Yorkers who own and live in their one, two, or three-family home, condominium, cooperative apartment, manufactured home, or farm dwelling are 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.

The **Enhanced STAR** exemption is available for the primary residences of senior citizens (age 65 and older) with yearly household incomes not exceeding the statewide standard. For qualifying senior citizens, the Enhanced STAR program works by exempting the first \$60,100 for (09/10 & 10/11) 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 2009-2010 school levy was \$73,000. A cost-of-living adjustment is made annually to the STAR income standard, however the 2010/11 information is not yet available.

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

A. Income is based on the applicant's second prior year's income tax return. For instance, for the 2009 assessment roll [2010/111 school levy for Scarsdale and Mamaroneck], income was based on the 2008 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 2000-01 THROUGH 2008-09,				
	ADOPTED BUDGET 2008-09 AND PROPOSED BUDGET 2010-11				
				Total	%
	Administration	Facility Charge	Special Charges	BOCES Charges	Inc. (Dec.)
2000-2001	132,924	61,183	0	194,107	N/A
2001-2002	152,605	93,672	0	246,277	26.88%
2002-2003	167,205	135,015	0	302,220	22.72%
2003-2004	186,101	139,490	0	325,591	7.73%
2004-2005	201,240	139,389	0	340,629	4.62%
2005-2006	199,350	137,477	0	336,827	(1.12%)
2006-2007	227,716	144,505	0	336,827	0.00%
2007-2008	247,292	143,825	0	391,117	16.12%
2008-2009	256,345	143,250	0	399,595	2.17%
2009-2010	270,317	147,285	0	417,602	4.51%
2010-2011	279,647	143,448	0	423,095	1.32%

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 1999-00 through 1/26/10; the Adopted Budget for 2009-10, and the proposed budget for 2010-11.

YEAR	AMOUNT	PROPERTY
1999-00 Actual	6,347	Small Claims Cases
2000-01 Actual	142,952	46 Hampton Rd.- \$14,023 & 2 Overhill Rd. - \$127,278
2001-02 Actual	474,976	Sutton Hay Day - \$79,821; Heathcote / Overhill Corp. - \$365,430; 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 Budget	\$25,000	
Actual to date = >>>>	\$22,424	Various \$22,424
2010-11 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 6/30/09 was \$986,319. We plan on using our reserve and current year budget of \$25,000 to fund current year refunds (\$22,424 to date) as well as any other refunds that occur during the year. Interest income earned on the reserve is added back to the reserve. Including interest, our current reserve has been increased to approximately \$993,717. We have updated our exposure and believe that it is necessary to increase the reserve in the current year due to a significant increase in the number of filings. In addition, we plan on increasing our budgeted appropriation from \$25,000 to \$50,000. Therefore, we are planning on increasing our reserve by an additional \$400,000, bringing our year-end reserve to \$1,393,717 (See page 58).

APPENDIX - F

Summary – Aides and Part-Time Bus Drivers

2010/11 Aides Budget

School Aides - Quaker Ridge – decreased 17 hours

Teacher Aides – Edgewood - decreased 10 hours

Greenacres - decreased 5 hours

Heathcote - decreased 5 hours

Middle School - decreased 35 hours

Kindergarten Aides - Edgewood – decreased 15 hours

Fox Meadow – decreased 15 hours

Greenacres – decreased 15 hours

Quaker Ridge – decreased 15 hours

Cafeteria Aides - Middle School – decreased 22.5 hours

Learning Resource Centers – Greenacres- increased 2 hours

Heathcote - increased 2 hours

Quaker Ridge - increased 2 hours

Middle School – increased 10 hours

Special Classes – Edgewood – increased 50 hours

Fox Meadow – increased 25 hours

Greenacres – increased 50 hours

Heathcote – decreased 25 hours

Middle School – decreased 25 hours

CSE Aides - 1:1 aides increased 11 hours, these hours are required by Federal and State Law, and are determined by the Committee on Special Education.

2010/11 Bus Drivers

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

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

Aides Cost	2009-2010			38 Weeks							
	SA	TA	CAF	PA	KGN	CSE	LRC	P Curr	SPC	ESL	Total
District											
Hrs/Wk.	17	100	0	0	0	0	0	0	0	120	237
Hrs/Yr.	646	3,800								4,560	9,006
Total \$	9,628	72,892								91,053	173,574
Edgewood											
Hrs/Wk.	17	95	100	17	60	235	20	0	0	0	544
Hrs/Yr.	646	3,610	3,800	646	2,280	8,930	760				20,672
Total \$	9,628	71,111	79,998	14,658	47,566	184,451	15,058				422,471
Fox Meadow											
Hrs/Wk.	17	100	110	17	60	330	20	0	25	0	679
Hrs/Yr.	646	3,800	4,180	646	2,280	12,540	760		950		25,802
Total \$	11,065	87,992	80,331	13,061	45,935	229,934	15,892		20,138		504,348
Greenacres											
Hrs/Wk.	17	85	90	17	60	250	18	0	50	0	587
Hrs/Yr.	646	3,230	3,420	646	2,280	9,500	665		1,900		22,287
Total \$	10,333	63,634	65,732	13,061	47,914	192,101	11,184		37,311		441,270
Heathcote											
Hrs/Wk.	17	85	90	17	45	135	13	0	75	0	477
Hrs/Yr.	646	3,230	3,420	646	1,710	5,130	475		2,850		18,107
Total \$	10,706	64,293	68,871	13,993	37,457	99,903	9,721		50,236		355,179
Quaker Ridge											
Hrs/Wk.	17	90	100	17	60	270	18	0	125	0	697
Hrs/Yr.	646	3,420	3,800	646	2,280	10,260	684		4,750		26,486
Total \$	13,354	72,461	70,272	13,993	47,490	189,496	14,267		79,650		500,982
Elementary Totals											
Hrs/Wk.	85	455	490	85	285	1,220	88	0	275	0	2,983
Hrs/Yr.	3,230	17,290	18,620	3,230	10,830	46,360	3,344		10,450		113,354
Total \$	55,086	359,491	365,203	68,766	226,362	895,886	66,121		187,334		2,224,249
Middle School											
Hrs/Wk.	85	140	135	17.0	0	75	40	100	100	0	692
Hrs/Yr.	3,230	5,320	5,130	646		2,850	1,520	3,800	3,800		26,296
Total \$	54,628	114,886	93,519	14,991	0	53,025	28,816	63,274	77,771		500,911
Senior High											
Hrs/Wk.	85	357	85	0	0	50	50	0	75	0	702
Hrs/Yr.	3,230	13,566	3,230			1,900	1,900		2,850		26,676
Total \$	58,953	277,065	67,834	0	0	43,220	39,992	0	53,255	0	540,319
Total \$											
Hrs/Wk.	272	1,052	710	102	285	1,345	178	100	450	120	4,614
Hrs/Yr.	10,336	39,976	26,980	3,876	10,830	51,110	6,764	3,800	17,100	4,560	175,332
Total \$	178,296	824,334	526,556	83,757	226,362	992,131	134,929	63,274	318,361	91,053	3,439,052

APPENDIX – G

II INSTRUCTION					
Data Sheet D - Extra Curricular Assignments					
			2010-11 CALCULATIONS		
Funds for extra curricular assignments are determined by agreement between the Board of Education and the Scarsdale Teachers Association. Extra curricular assignment pay should be the product of the appropriate point value times .0019 times the Base Salary (Class I, Step 1) in effect during each year of the Agreement. For teachers regularly employed by the Board who advise in the same activity beyond one year, the multiplier shall be as follows: Year 2=.0021, Year 3=.0023.					
2010-11 CALCULATIONS			2010-11 Points	Budgeted \$ Amount	
211-139 Senior High School					
High School Yearbook Advisor (65)			65	8,322	
High School Yearbook Advisor (65)			65	8,322	
High School Newspaper Advisor (65)			115	14,723	
High School Senior Class Advisor(55)			55	5,817	
High School Senior Class Advisor(55)			55	5,817	
High School Student Government Advisor			75	9,602	
High School Speech & Debate Coach			105	13,443	
High School Assistant Speech & Debate Coach			40	5,121	
High School Chamber Orchestra			75	9,602	
High School U.N. Club Advisor			90	11,523	
High School Band Director			50	6,402	
High School Video Production			20	2,115	
High School Video Production			20	2,115	
Drama Club Advisor			40	5,121	
Technical Club Advisor			40	5,121	
Musical Pit Director			20	2,561	
Tri M Honor Society			20	2,561	
Drama Director (3 productions 35 each)			105	13,443	
Technical Director (3 productions 30 each)			90	11,523	
Musical Production Coach (3 productions 30 each)			90	11,523	
Literary Magazine Advisor			40	5,121	
Habitat for Humanity			40	5,121	
Mock Trial			45	5,761	
French Club			10	1,280	
Junior Class Advisor (35)			35	3,702	
Junior Class Advisor (35)			35	3,702	
Sophomore Class Advisor (20)			20	2,115	
Sophomore Class Advisor (20)			20	2,115	
Freshman Class Advisor (15)			15	1,587	
Freshman Class Advisor (15)			15	1,587	
Data Sheet D - Extra Curricular Assignments (continued)					
Science Team Coach			5	640	
Science Team Coach			5	640	
Science Olympiad (per person)			20	2,561	
Mathematics Team Coach			50	6,402	
All County/State High School Chorus			15	1,920	
Foreign Exchange Advisor			20	2,561	
Asst. Foreign Exchange Advisor			10	1,169	
Total Senior High School				202,762	

<u>Middle School</u>			
Technical Advisor		25	3,201
Yearbook Advisor		95	12,163
Student Government Advisor		95	12,163
Student Government Asst.		40	5,121
Speech Contest Director		25	3,201
Literary Magazine Advisor		40	5,121
Drama Director	(3 productions 30 each)	90	11,523
Musical Director	(3 productions 30 each)	90	11,523
Costume/Props Director	(3 productions 30 each)	90	11,523
Production Technical Advisor		90	11,523
Video Yearbook		25	3,201
Newspaper		20	2,561
Math Counts Club		15	1,920
Math Counts Club		10	1,280
Debate Club		10	1,280
Science Olympiad	(20 per advisor)	20	2,561
Science Olympiad	(20 per advisor)	20	2,561
Science Olympiad	(20 per advisor)	20	2,561
Science Olympiad	(20 per advisor)	20	2,561
Science Olympiad	(20 per advisor)	20	2,561
Human Rights Advisor		13	1,664
Human Rights Advisor		12	1,536
Young Women in Leadership		15	1,920
School Store		10	1,280
School Store		5	640
Activities Advisors		70	7,404
Jazz Ensemble		40	5,121
Percussion Ensemble		40	5,121
Wind Chamber Ensemble		40	5,121
Director of Show Choir		40	5,121
Brass Ensemble		20	2,561
Data Sheet D - Extra Curricular Assignments (continued)			
All County State Middle School Chorus		5	640
All County State Middle School Chorus		5	640
Total Middle School			148,877
<u>Elementary Schools</u>			
Activity Advisors (5 x 100)		500	52,885
Elementary Band Advisor		40	5,121
Elementary Orchestra Advisor		40	5,121
All County Elementary Chorus		40	5,121
Total Elementary			68,249
Grand Total Extra Curricular Assignments			419,888

II INSTRUCTION				
285-000 Interscholastic Athletics				
Data Sheet A-1 Sports, Coaching Salaries, and Student Participation				
2010-11 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 2010-11 the projected base salary is \$55,667. Therefore, \$55,667 x 0.0023=\$128.03/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	29,224	
Baseball	Head	60	10,020	20
	Asst.	40	6,680	
	JV	46	7,682	18
	Frosh	38	6,135	18
Basketball	Head	76	12,692	16
	Asst. Boys	40	6,680	
	Boys JV	50	8,350	16
	Boys Frosh	46	7,241	18
	Girls Head	76	11,831	16
	Asst. Girls	40	6,323	
	Girls JV	50	6,374	16
	Girls Frosh	46	7,426	18
Bowling	Head	43	6,942	23
Cheerleading	Head - Fall	42	6,629	20
	Asst.	37	4,528	
	Head - Winter	42	6,629	20
	Asst.	37	4,528	
	Head-Modified	30	5,010	20
	Asst. -Modified	27	3,442	
Crew		40	4,896	20
Cross Country	Head	57	9,519	70
	Asst.	36	6,012	
	Asst.	36	5,324	
	Modified Head	30	5,010	25
	Modified Asst.	27	4,509	
Football	Head	85	14,195	38
	Asst.	50	8,072	
	Asst.	50	7,515	
	Asst.	50	7,394	
	JV Head	43	7,181	32
	JV Asst.	36	6,012	
	Frosh Head	36	6,012	36
	Frosh Asst.	36	5,411	
Field Hockey	Head	58	9,686	25
	Asst.	40	5,100	
	JV	38	5,711	22
	Frosh	35	5,261	24
	Modified Head	30	5,010	22
	Modified Asst.	27	4,509	
Golf-Boys		45	7,515	20
Golf-Girls		45	7,515	20

II INSTRUCTION					
285-000 Interscholastic Athletics					
Data Sheet A-2 Continued					
		2010-11 CALCULATIONS			
Sport	Position	Points		\$ Amount	# of Students Participating**
Gymnastics	Head	65		10,855	25
	Asst.	48		8,016	
Ice Hockey	Head	54		8,465	19
	Asst.	40		4,896	
	Head-Modified	30		5,252	19
	Asst.-Modified	27		3,825	
	Asst.-Modified	27		3,672	
Indoor Track	Head	72		12,024	75
	Asst.	47		6,541	
	Asst.	47		7,849	
	Asst.	47		6,018	
Lacrosse	Head Boys	63		10,521	31
	Asst. Boys Varsity	43		6,578	
	JV Boys	48		7,099	31
	Frosh Boys	43		6,359	21
	Boys Modified-Head	30		5,010	58
	Boys Modified-Asst.	27		4,509	
	Head Girls	63		10,521	23
	Asst. Girls Varsity	43		7,181	
	JV Girls	48		7,099	24
	Frosh Girls	43		6,359	27
	Girls Modified-Head	30		5,010	68
	Girls Modified-Asst.	27		4,359	
Outdoor Track	Head	68		11,356	100
	Asst.	40		6,680	
	Asst.	40		6,680	
	Asst.	40		6,680	
Modified Track	Head	30		5,010	65
	Asst.	27		4,509	
	Asst.	27		4,509	
Skiing	Head	45		7,088	47
	Asst.	35		4,871	
Soccer	Boys Head A	67		10,352	25
	Asst. A	40		6,680	
	Varsity B	53		7,838	23
	Boys JV	48		7,749	23
	Boys Frosh	42		5,845	24
	Girls Head	67		11,189	23
	Asst.	40		6,457	
	Girls JV	48		8,016	25
	Girls Frosh	42		6,211	25
Softball	Head	55		9,185	16
	Asst.	40		6,221	
	JV	40		5,915	16
	Frosh	30		4,692	18
Swimming	Boys Head	65		10,148	35
	Boys Asst.	50		7,853	
	Girls Head	65		10,855	35
	Girls Asst.	50		7,649	

285-000 Interscholastic Athletics				
Data Sheet A-2 Continued				
2010-11 CALCULATIONS				
Sport	Position	Points	\$ Amount	# of Students Participating**
Tennis	Boys Head	50	8,350	14
	Boys JV	33	5,511	16
	Boys Head Varsity B	33*	3,871	15
	Girls Head A	50	8,350	14
	Girls JV	33	5,511	16
	Girls Head Varsity B	33	5,150	15
Volleyball	Head	54	8,717	16
	JV	38	5,288	18
	Frosh	30	3,825	18
	Modified Head	30	5,010	58
	Modified Head	30	5,010	
Wrestling	Head	67	11,189	35
	JV	48	7,547	
	Head-Modified	30	5,010	42
	Asst.Modified	27	4,509	
H.S. Intramural	Fall	30	5,010	
Director	Winter	30	5,010	
	Spring	30	5,010	
Modified Athletic Coordinator-Fall		35	5,842	
Modified Athletic Coordinator-Winter		35	5,842	
Modified Athletic Coordinator-Spring		35	5,842	
MS Director of Afterschool Life		90	15,030	
Total Coaching Salaries			800,425	
Other				
Total Athletics Salary			800,425	
**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) for both 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. While budget constraints have forced the District to defer some purchases, particularly large buses, we hope in coming years to reinstate the practice of purchasing 2 large buses each year. 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		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
		Actual	Actual	(budget)	(plan)	(plan)	(plan)	(plan)	(plan)
Large buses		0	1	1	1	2	2	2	2
<i>Cost per bus</i>		\$ -	\$ 89,363	\$ 91,363	\$ 98,500	\$ 101,000	\$ 106,500	\$ 111,000	\$ 113,000
Lease Payments		\$ 128,011	\$ 128,011	\$ 128,011					
Mini buses		3	5	2	0	0	2	2	2
<i>Cost per bus</i>		\$ 33,213	\$ 33,786	\$ 36,750			\$ 41,850	\$ 43,950	\$ 43,950
Lift gate buses		0	0	0	1	0	1	0	0
<i>Cost per bus</i>					\$59,500		\$ 67,200	\$ -	\$ -
Wagons		1	0	0	0	0	0	1	1
<i>Cost per vehicle</i>		\$ 30,511	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,500	\$ 35,350
Total Cost:		\$ 258,161	\$ 386,304	\$ 292,874	\$ 158,000	\$ 202,000	\$ 363,900	\$ 343,400	\$ 349,250

*Lease purchase. See Appendix J, Page 6

STATISTICS of LARGE BUS FLEET							
Vehicle Number	Type	Number of Passengers	Purchase Year	Years on Road	2009-10 Assignment	Mileage A/O 1/10	
132	Large Bus	66	1990	19	Spare	98,670	
136	Large Bus	66	1997	12	Spare	62,253	
137	Large Bus	66	2000	9	In Service	66,028	
138	Large Bus	66	2000	9	In Service	74,588	
139	Large Bus	66	2001	8	In Service	51,050	
140	Large Bus	66	2001	8	In Service	48,996	
141	Large Bus	66	2002	7	In Service	57,865	
142	Large Bus	66	2002	7	In Service	48,965	
143	Large Bus	66	2003	6	In Service	54,912	
144	Large Bus	66	2003	6	In Service	41,123	
145	Large Bus	66	2005	4	In Service	47,778	
146	Large Bus	66	2005	4	In Service	42,492	
147	Large Bus	66	2006	3	In Service	36,582	
148	Large Bus	66	2006	3	In Service	40,111	
149	Large Bus	66	2006	3	In Service	45,185	
150	Large Bus	66	2006	3	In Service	34,818	
151	Large Bus	66	2006	3	In Service	34,465	
152	Large Bus	66	2006	3	In Service	28,081	
153	Large Bus	66	2006	3	In Service	28,727	
154	Large Bus	66	2006	3	In Service	34,243	
155	Large Bus	66	2009	0	In Service	14,589	
Average annual miles for large buses in 2009 was					6,215		
Average total mileage for large buses is					47,215		
Average age of fleet for large buses is					6		

STATISTICS of SMALL BUS FLEET							
Bus No.	Type	Number of Passengers	Purchase Year	Years On Road	2009-10 Assignment	Mileage A/O Jan-10	Mileage Difference
63	Mini Bus	18	1997	12	Spare	75,800	1,461
64	Mini Bus	18	1997	12	Spare	89,931	868
67	Mini Bus	19	1998	11	In Service	133,055	6,511
68	Mini Bus	19	1998	11	In Service	84,694	5,174
69	Mini Bus	19	1998	11	In Service	84,641	5,465
70	Mini Bus	19	1999	10	In Service	104,025	7,444
71	Mini Bus	19	1999	10	In Service	115,831	9,369
72	Mini Bus	19	1999	10	In Service	104,458	6,836
74	Mini Bus	20	2000	9	In Service	96,694	7,722
75	Mini Bus	20	2000	9	In Service	106,174	7,435
78	Mini Bus	20	2001	8	In Service	134,770	8,064
79	Mini Bus	20	2001	8	In Service	114,525	7,624
80	Mini Bus	20	2001	8	In Service	118,837	5,858
81	Mini Bus	20	2002	7	In Service	73,067	6,923
82	Mini Bus	20	2002	7	In Service	97,987	11,302
83	Mini Bus	20	2002	7	In Service	81,331	9,337
84	Mini Bus	20	2002	7	In Service	73,918	8,506
85	Mini Bus	20	2002	7	In Service	73,965	9,387
86	Mini Bus	20	2002	7	In Service	84,529	8,041
87	Mini Bus	20	2002	7	In Service	81,175	5,935
88	Mini Bus	20	2003	6	In Service	99,490	7,053
89	Mini Bus	20	2003	6	In Service	66,640	13,690
90	Mini Bus	20	2003	6	In Service	78,868	12,563
91	Mini Bus	20	2005	4	In Service	47,474	8,174
92	Mini Bus	20	2005	4	In Service	43,572	7,756
93	Mini Bus	20	2005	4	In Service	59,364	11,712
94	Mini Bus	20	2005	4	In Service	48,197	9,242
95	Mini Bus	20	2005	4	In Service	44,631	13,720
96	Mini Bus	18	2006	3	In Service	43,762	14,502
97	Mini Bus	18	2006	3	In Service	33,680	11,251
98	Mini Bus	18	2006	3	In Service	40,687	10,653
99	Mini Bus	18	2006	3	In Service	63,538	19,016
100	Mini Bus	18	2006	3	In Service	41,583	13,816
35	Mini Bus	18	2006	3	In Service	41,501	13,793
36	Mini Bus	18	2006	3	In Service	36,177	15,130
37	Mini Bus	18	2006	3	In Service	40,899	6,997
38	Mini Bus	18	2007	2	In Service	29,106	12,868
39	Mini Bus	18	2007	2	In Service	24,261	8,987
40	Mini Bus	18	2007	2	In Service	21,894	8,555
41	Mini Bus	20	2009	0	In Service	10,820	6,998
42	Mini Bus	20	2009	0	In Service	23,392	15,883
43	Mini Bus	20	2009	0	In Service	23,497	15,770
44	Mini Bus	20	2009	0	In Service	20,640	14,267
45	Mini Bus	20	2009	0	In Service	25,570	17,128
46	Mini Bus	20	2010	0	In Service	0	0
47	Mini Bus	20	2010	0	In Service	0	0
66	Mini Bus	6+2 w/chair	1998	11	In Service	68,864	2,118
73	Mini Bus	6+3 w/chairs	2000	9	In Service	90,327	7,468
76	Mini Bus	8+2w/chairs	2000	9	In Service	91,786	10,700
77	Mini Bus	8+2w/chairs	2001	8	In Service	134,212	20,292
C-16	Wagon	5	1999	10	Spare	140,433	5,836
C-18	Wagon	5	2002	7	In Service	94,646	18,203
C-19	Wagon	5	2004	5	In Service	54,590	7,181
C-20	Wagon	5	2004	5	In Service	113,592	7,194
C-21	Sedan	5	2005	4	In Service	89,117	18,950
C-22	Sedan	5	2005	4	In Service	88,043	11,106
C-23	Sedan	5	2005	4	In Service	76,647	11,533
C-24	Sedan	5	2007	2	In Service	46,885	9,438
C-25	SUV	5	2006	3	In Service	53,455	16,362
C-26	SUV	5	2007	2	In Service	24,643	10,186
C-27	SUV	5	2007	2	In Service	14,457	0
		Average annual miles for the mini buses is		9,745			
		Average annual miles for the wheel chair buses is		10,145			585,353
		Average annual miles for the wagons/sedans is		10,544			
		Average age of fleet-mini buses before new purchases			5.5		
		Average mileage of fleet-mini buses before new purchases			65,303		

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 2,400% from the 0.36% rate charged in 2003/04 to the estimated 8.62% rate we are using for 2010/11 budget.

<u>Budget Year</u>	<u>TRS %</u>	<u>Total TRS Budget</u>
1991-92	6.84%	1,703,603
1992-93	6.64%	1,710,747
1993-94	8.00%	1,962,734
1994-95	8.41%	1,990,400
1995-96	7.24%	1,885,105
1996-97	6.37%	2,088,729
1997-98	3.75%	990,198
1998-99	1.25%	363,915
1999-00	1.42%	434,361
2000-01	1.43%	466,067
2001-02	0.43%	129,725
2002-03	0.36%	123,366
2003-04	0.36%	162,285
2004-05	5.63%	2,622,972
2005-06	7.97%	3,673,304
2006-07	8.60%	4,422,538
2007-08	8.73%	5,645,453
2008-09	7.63%	4,284,902
2009-10 Adopted Bud	6.19%	5,773,505
2010-11 Proposed Bud	8.62%	7,461,391

UNDISTRIBUTED EXPENSE

EMPLOYEES' RETIREMENT

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

ERS charges for most of the 10 past years have been extremely low; however, they have risen significantly in the last few years. The aggregated contribution rate is estimated to increase from approximately 7.2% of payroll in 2009/10 to an estimated 11.50 % in 2010/11. ERS contributions have increased more than 1,600% as compared to 2002-03 levels.

TOTAL EXPENDITURES

1994-95	ACTUAL	10,205
1995-96	ACTUAL	15,000
1996-97	ACTUAL	20,881
1997-98	ACTUAL	150,660
1998-99	ACTUAL	47,983
1999-00	ACTUAL	42,844
2000-01	ACTUAL	17,812
2001-02	ACTUAL	60,559
2002-03	ACTUAL	100,908
2003-04	ACTUAL	458,468
2004-05	ACTUAL	1,224,127
2005-06	ACTUAL	1,137,906
2006-07	ACTUAL	1,135,252
2007-08	ACTUAL	1,094,288
2008-09	ACTUAL	1,103,797
2009-10	ADOPTED BUDGET	1,945,401
2010-11	PROPOSED BUDGET	2,643,411

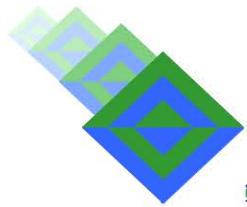
UNDISTRIBUTED EXPENSE

HEALTH INSURANCE

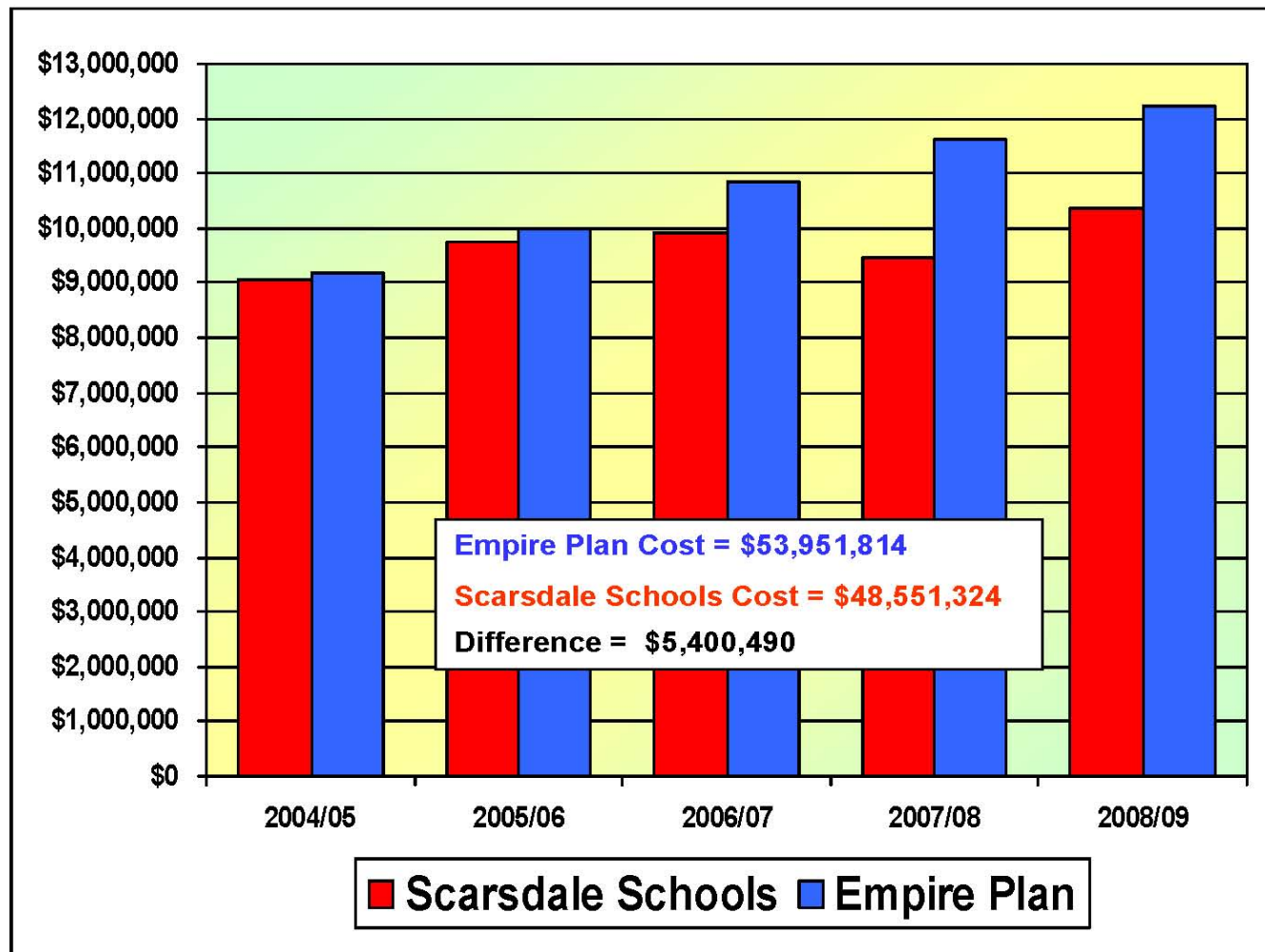
The Board provides a health insurance program for all full-time District employees, their spouses and children 18 years of age and under. Employees' children between age 19 and 25, and attending college on a full-time basis are also covered. Prior to the 1988-89 school year, the District participated in the New York State "Empire Plan" and an H.M.O. Plan (Kaiser Foundation). In 1988-89 the District withdrew from the "Empire Plan" and formed a self-insured program (The "Plan") monitored by a District Health Insurance Committee. Funds are provided in the District budget and disbursed based on actual claims submitted through a third party administrator (POMCO). See Appendix I, Page 4 for a comparison of the Plan's actual cost as compared to a corresponding Empire Plan cost.

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

<u>YEAR</u>	<u>EXPENDITURES</u>	
1990-91	3,166,552	
1991-92	3,439,570	
1992-93	3,102,222	
1993-94	2,958,034	
1994-95	3,505,805	
1995-96	3,505,805	
1996-97	3,953,478	
1997-98	3,938,750	
1998-99	4,801,732	
1999-00	5,056,563	
2000-01	5,948,628	
2001-02	6,323,802	
2002-03	7,796,238	
2003-04	8,673,304	
2004-05	9,102,858	
2005-06	9,766,698	
2006-07	9,906,552	
2007-08	9,455,348	
2008-09	10,336,035	
2009-10	11,450,000	BUDGET
2009-10	12,250,000	ESTIMATED ACTUAL
2010-11	12,595,000	PROPOSED BUDGET



Scarsdale Schools vs. Empire Plan



This exhibit provides a comparison of the District's self-insured costs and the corresponding Empire Plan premiums dating back five plan years (July through June). Census assumptions are made to accommodate the different premium tiers offered by each plan. Empire Plan premiums have increased annually on average 7.6% versus 3.6% for the District during this period. The District costs have been approximately \$5.4 million less than the corresponding Empire Plan premiums over the previous five plan 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.

<u>YEAR</u>	<u>RATE</u>	<u>WAGE MAXIMUM</u>	<u>TOTAL FISCAL EXPENDITURES</u>
2003	6.20%	87,000	3,887,177
	1.45%	No Limit Medicare	
2004	6.20%	87,900	3,972,141
	1.45%	No Limit Medicare	
2005	6.20%	90,000	4,132,879
	1.45%	No Limit Medicare	
2006	6.20%	94,200	4,461,048
	1.45%	No Limit Medicare	
2007	6.20%	97,500	4,758,785
	1.45%	No Limit Medicare	
2008	6.20%	102,000	5,034,606
	1.45%	No Limit Medicare	
2009	6.20%	106,800	5,621,540*
	1.45%	No Limit Medicare	
2010	6.20%	106,800	5,605,540**
	1.45%	No Limit Medicare	
2011	6.20%	unknown	
	1.45%	No Limit Medicare	

* Adopted Budget

** Proposed Budget

UNDISTRIBUTED EXPENSE

Dental / Vision Plan

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

<u>YEAR</u>		<u>FULL TIME & PART TIME TEACHERS</u>	<u>OTHER EMPLOYEES</u>	<u>EXPENDITURES</u>
2000-01	520	Teach/Adm/Nurses/Secy's/Cust	@\$1,422	739,440
2001-02	548	Teach/Adm/Nurses/Secy's/Cust	@\$1,457	798,436
2002-03	566	Teach/Adm/Nurses/Secy's/Cust	@\$1,457	824,662
2003-04	581	Teach/Adm/Nurses/Secy's/Cust	@\$1,486	863,366
2004-05	576	Teach/Adm/Nurses/Secy's/Cust	@\$1,516	873,216
2005-06	580	Teach/Adm/Nurses/Secy's/Cust	@\$1,546	896,680
2006-07	598	Teach/Adm/Nurses/Secy's/Cust	@\$1,593	952,614
2007-08	614	Teach/Adm/Nurses/Secy's/Cust	@\$1,593	978,102
2008-09	626	Teach/Adm/Nurses/Secy's/Cust	@\$1,593	997,218
2009-10	612	Teach/Adm/Nurses/Secy's/Cust	@\$1,647	1,007,964**
	626	Teach/Adm/Nurses/Secy's/Cust	@\$1,647	1,031,022*
2010-11	603	Teach/Adm/Nurses/Secy's/Cust	@\$1,684	1,015,452***

* Adopted Budget

** Estimated Actual

*** Proposed Budget

This page is intentionally left blank

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
7/1/2004	73,150,000	2004/05	3,111,191	4,645,000	7,756,191
7/1/2005	67,365,000	2005/06	2,965,866	5,785,000	8,750,866
7/1/2006	76,165,000	2006/07	3,078,390	5,330,000	8,408,390
7/1/2007	70,805,000	2007/08	3,182,075	5,360,000	8,542,075
7/1/2008	65,555,000	2008/09	2,888,741	5,185,000	8,073,741
7/1/2009	60,155,000	2009/10	2,649,307	5,400,000	8,049,307
7/1/2010	54,530,000	2010/11	2,446,337	5,625,000	8,071,337
7/1/2011	48,665,000	2011/12	2,241,965	5,865,000	8,106,965
7/1/2012	42,550,000	2012/13	2,019,819	6,115,000	8,134,819
7/1/2013	36,155,000	2013/14	1,768,524	6,395,000	8,163,524
7/1/2014	29,465,000	2014/15	1,497,517	6,690,000	8,187,517
7/1/2015	24,270,000	2015/16	1,253,336	5,195,000	6,448,336
7/1/2016	18,845,000	2016/17	1,037,355	5,425,000	6,462,355
7/1/2017	13,175,000	2017/18	806,745	5,670,000	6,476,745
7/1/2018	7,265,000	2018/19	560,090	5,910,000	6,470,090
7/1/2019	6,500,000	2019/20	300,631	765,000	1,065,631
7/1/2020	5,695,000	2020/21	266,765	805,000	1,071,765
7/1/2021	4,855,000	2021/22	230,781	840,000	1,070,781
7/1/2022	3,970,000	2022/23	193,047	885,000	1,078,047
7/1/2023	3,045,000	2023/24	153,454	925,000	1,078,454
7/1/2024	2,075,000	2024/25	112,000	970,000	1,082,000
7/1/2025	1,060,000	2025/26	68,578	1,015,000	1,083,578
7/1/2026	-	2026/27	23,188	1,060,000	1,083,188
7/1/2027	-	2027/28	-	-	-
# - Note: On September 4, 2008, the District refinanced \$8.7M of outstanding obligations resulting in a savings of \$544,008 over the period of 2008/09 through 2014/15. The applicable outstanding debt has been updated accordingly.					

UNDISTRIBUTED EXPENDITURES									
			970 DEBT SERVICE						
			Data Sheet D - Schedule of payments of long-term obligations for 2010-11.						
	ORIGINAL		OBLIGATIONS	INTEREST			INTEREST	PAYMENTS	
	BOND	MATURITY	OUTSTANDING	RATE	PRINCIPAL	PAYMENTS	DUE DATE	DUE DATE	TOTAL
BOND ISSUE	ISSUE	DATE	7/1/10	PERCENTAGE	DUE DATE	AMOUNT	AND AMOUNT	AND AMOUNT	INTEREST
							12/1/2010	6/1/2011	
2008 (SEPT)	8,635,000	2013/14	7,865,000	2.84	12/1/2009	1,450,000	161,088	137,525	\$ 298,613
(Refinancing)									
							12/1/2010	6/1/2011	
2002 (JUNE)	35,000,000	2018/19	22,780,000	4.39	6/1/2008	2,090,000	504,888	504,887	\$ 1,009,775
							8/1/2010	2/1/2011	
2004 (FEB)	23,820,000	2018/19	16,755,000	3.53	2/1/2008	1,585,000	299,665	299,665	\$ 599,330
							8/1/2010	2/1/2011	
2006 (AUG)	14,130,000	2027	12,755,000	4.33	8/1/2007	500,000	274,466	264,153	\$ 538,619
GRAND TOTAL	\$ 81,585,000		\$ 60,155,000			\$ 5,625,000	\$ 1,240,107	\$ 1,206,230	\$ 2,446,337
							TOTAL	8,071,337	

Lease Purchase – Computers

These are the anticipated costs for the lease payments for computer hardware that has been purchased since 2002/03, as well as the anticipated costs for continuing the lease purchase replacement program into the future. The anticipated costs for 2010/11 for the four outstanding leases are noted below.

	2003/04 Purchase	2004/05 Purchase	2005/06 Purchase	2006/07 Purchase	2007/08 Purchase	2008/09 Purchase	2009/10 Purchase	2010/11 Purchase	Total Payments (Amount Budgeted)
Total Purchasing Power Payments	\$920,000	\$920,000	\$920,000	\$920,000	\$920,000	\$920,000	\$920,000	\$920,000	
Actual 2006-07	\$ 236,871	\$ 201,049	\$ 244,451	\$ 250,690	\$ 0	\$ 0	\$ 0	\$ 0	\$ 933,061
Actual 2007-08	\$ 0	\$ 201,049	\$ 244,451	\$ 250,690	\$ 247,398	\$ 0	\$ 0	\$ 0	\$ 948,872
Actual 2008-09	\$ 0	\$ 201,049	\$ 244,451	\$ 250,690	\$ 247,398	\$ 246,786	\$ 0	\$ 0	\$1,190,374
Actual 2009-10	\$ 0	\$ 0	\$ 0	\$ 250,690	\$ 247,398	\$ 246,786	\$ 247,566	\$ 0	\$ 992,441
Budgeted 2010-11	\$ 0	\$ 0	\$ 0	\$ 0	\$ 247,398	\$ 246,786	\$ 247,566	\$ 258,124	\$ 999,874
Estimated 2011-12	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 246,786	\$ 247,566	\$ 258,124	\$1,010,600
Estimated 2012-13	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 247,566	\$ 258,124	\$1,021,938
Estimated 2013-14	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 258,124	\$1,032,496

Lease Purchase – Buses

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

	2004/05 Purchase	2005/06 Purchase	2006/07 Purchase	2007/08 Purchase	2008/09 Purchase	2009/10 Purchase	Total Payments (Amount Budgeted)
Total Purchasing Power	\$ 0	\$591,152	\$ 0	\$ 0	\$ 0	\$ 0	
Payments							
Actual 2004-05	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Actual 2005-06	\$ 0	\$ 128,011	\$ 0	\$ 0	\$ 0	\$ 0	\$ 128,011
Actual 2006-07	\$ 0	\$ 128,011	\$ 0	\$ 0	\$ 0	\$ 0	\$ 128,011
Actual 2007-08	\$ 0	\$ 128,011	\$ 0	\$ 0	\$ 0	\$ 0	\$ 128,011
Actual 2008-09	\$ 0	\$ 128,011	\$ 0	\$ 0	\$ 0	\$ 0	\$ 128,011
Actual 2009-10	\$ 0	\$ 128,011	\$ 0	\$ 0	\$ 0	\$ 0	\$ 128,011
Budget 2010-11	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Lease Purchase – Districtwide Copiers

In 2007/08, we entered into a five-year lease agreement for the purchase of 19 copiers throughout the District totaling \$1,229,725. These copiers cost the District \$245,945 annually in lease payments, as we were able to obtain New York State contract pricing at zero percent financing. These payments include all maintenance and supplies for all 19 copiers. During 2008/09, we amended our lease agreement by replacing one of the copiers at the High School with another copier that better met their needs. Therefore, we have amended our lease agreement by \$1,200 per year for the remaining period. We will not need to enter into another lease until 2012/13.

	2006/07 Purchase	2007/08 Purchase	2008/09 Purchase	2009/10 Purchase	2010/11 Purchase	2011/12 Purchase	2012/13 Purchase	Total Payments (Amount Budgeted)
Total Purchasing Power	\$ 0	\$ 1,229,725	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,235,000
Payments								
Actual 2005-06	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Actual 2006-07	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Actual 2007-08	\$ 0	\$ 245,945	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 245,945
Actual 2008-09	\$ 0	\$ 247,145	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 247,145
Actual 2009-10	\$ 0	\$ 247,145	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 247,145
Budgeted 2010-11	\$ 0	\$ 247,145	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 247,145
Estimated 2011-12	\$ 0	\$ 247,145	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 247,145
Estimated 2012-13	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 247,000	\$ 247,000

This page is intentionally left blank

APPENDIX – K

Selected Compensation and Benefits

The District is required under Chapter 474 of the Laws of 1996 to publish information regarding the compensation and benefits of the superintendent, the assistant superintendents, and other administrators whose annual salary is at least \$118,000. For the 2010-11 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 *	\$288,561	\$57,475	\$25,970	28.92%
Linda S. Purvis - Assistant Superintendent *	\$201,900	\$47,447	\$4,538	25.75%
Lynne Shain - Assistant Superintendent *	\$202,500	\$47,511	0	23.46%
Dr. Joan Weber - Assistant Superintendent *	\$217,900	\$49,294	0	22.62%
Michael Mendelson - Director of Special Education *	\$176,550	\$43,104	0	25.64%
Jeffrey Martin – Treasurer / Business Mgr. / Risk Mgr.	\$146,088	\$43,349	0	30.79%
John Trenholm – Director of Facilities	\$141,248	\$42,574	0	31.36%

Building Administrators

Personnel/Title	School	Salary
Dr. Scott Houseknecht - Elementary Principal	Edgewood School	\$190,619
Duncan Wilson - Elementary Principal	Fox Meadow School	\$177,301
Gerry Young - Elementary Principal	Greenacres School	\$186,179
Maria Stile - Elementary Principal	Heathcote School	\$181,923
Robyn Lane - Elementary Principal	Quaker Ridge School	\$183,901
Michael McDermott - Middle School Principal	Scarsdale Middle School	\$189,491
Larry Chazinoff - Middle School Assist. Principal	Scarsdale Middle School	\$159,474
Rochelle Hauge – Middle School Assist. Principal	Scarsdale Middle School	\$166,617
John Klemme - High School Principal	Scarsdale High School	\$214,918
Kelley Hamm - High School Assist. Principal	Scarsdale High School	\$197,879
Fred Goldberg - High School Assist. Principal	Scarsdale High School	\$190,019

*Amount currently in effect for 2009-10. Actual figures will be determined upon negotiations.

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

“Other Compensation” represents the benefit calculated from the District providing one assistant superintendent with the use of a car, and the contribution of \$25,970 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 in New York State. The required ratios for this district are reported below.

2007-2008 School Year		General Education	Special Education
This School District	Instructional Expenditures	\$73,849,028	\$14,501,061
	Pupils	4,737	391
Similar District Group	Instructional Expenditures Per Pupil	\$15,590	\$37,087
	Instructional Expenditures	\$4,589,008,265	\$1,604,704,726
All Public Schools	Pupils	400,054	51,794
	Instructional Expenditures Per Pupil	\$11,471	\$30,982
Similar District Group Description: Low Need/Resource Capacity	Instructional Expenditures	\$27,938,976,618	\$10,038,982,860
	Pupils	2,723,955	410,099
	Instructional Expenditures Per Pupil	\$10,257	\$24,479

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

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

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

The pupil count for Special Education is a count of K-12 students with disabilities as of December 1, 2007 plus students for whom the district receives tuition from another district plus students for whom the district pays tuition to another district. Students attending the State schools at Rome and Batavia, private placements, and out-of-state placements are included.

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

2007-2008 School Year	This School District	Similar District Group	All Public Schools
Total Expenditures Per Pupil	\$25,697	\$20,394	\$18,365

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

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

The New York State School Report Card Information about Students with Disabilities for Scarsdale Union Free School District

New York State Education Law and the Commissioner's Regulations require the attachment of the NYS School Report Card to the public school district budget proposal. These regulations require that the percentage of students with disabilities receiving services outside of general classroom settings and the classification rate of students with disabilities for the district be reported and compared with percentages for similar districts and all public schools. The required percentages for this district are reported below.

Student Counts as of December 1, 2008	This District		Total of All Public School Districts
Student Placement — Time Outside a Regular Classroom	Count of Students with Disabilities	Percentage of Students with Disabilities	Percentage of Students with Disabilities
20% or less	198	61.7%	55.6%
21% to 60%	48	15.0%	12.3%
More than 60%	49	15.3%	23.7%
Separate Settings	24	7.5%	5.8%
Other Settings	2	0.6%	2.7%

The source data for the statistics in this table were reported through the Student Information Repository System (SIRS) and verified in Verification Report 5 (VR-5).. The counts are numbers of students reported in the least restrictive environment categories for school-age programs (ages 6-21) on December 1, 2008. The percentages represent the amount of time students with disabilities are outside general education classrooms, regardless of the amount and cost of special education services they receive. Rounding of percentage values may cause them to sum to a number slightly different from 100%.

School-age Students with Disabilities Classification Rate

2008-09	This District	Total of All Public School Districts
Special Education Classification Rate	6.89%	12.5%

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).

APPENDIX - M

**Scarsdale Union Free School District
2010-11 Property Tax Report Card**

	Budgeted 2009-2010	Budgeted 2010-11
Total Spending	\$ 130,984,259	\$ 134,743,938
Total Estimated School Tax Levy	\$ 118,321,669	\$ 119,859,698
Public School Enrollment	4,722	4,706

Consumer Price Index	-0.40%
----------------------	--------

	Actual - June 30, 2009	Projected - June 30, 2010
Reserved Fund Balance	\$ 7,370,074	\$ 7,069,687
Appropriated Fund Balance	\$ 4,200,000	\$ 6,367,380
Unreserved, Unappropriated Fund Balance	\$ 5,239,371	\$ 5,389,757
Unreserved, Unappropriated Fund Balance as a Percent of the Total Budget	4.00%	4.00%

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

APPENDIX – N

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

This page is intentionally left blank

APPENDIX – 0

Exemption Impact Report

Assessment Year: 2009

County: WESTCHESTER
SWIS Code: 555000

School Value Report (555001)

Municipality: SCARSDALE
Total Assessed Val: 156,087,735
Uniform Percentage: 1.66

Equalized Total Assessed Value = 9,402,875,602

Exempt Code	Description	Statutory Authority	# of Exempts	Total Equalized Value of EX	% of Value Exempted
12100	N.Y.S.	RPTL 404(1)	3	1,783,132	0.02
13100	CNTY OWNED	RPTL 406(1)	4	146,057,228	1.55
13350	MUNI GOVT	RPTL 406(1)	2	58,734	0.00
13510	TOWN CEMET	RPTL 446	1	313,253	0.00
13650	VIL W/CORP	RPTL 406(1)	128	128,128,192	1.36
13800	SCHOOL DIS	RPTL 408	9	277,099,397	2.95
14110	U S A	State L 54	1	9,066,265	0.10
14200	RPTL418	RPTL 418	10	26,789,156	0.28
17650	HEALTH FAC	McK U Con L 4413	1	60	0.00
21600	RLG-CO-PRP	RPTL 462	10	13,688,253	0.15
25110	N/P RELIG	RPTL 420-a	28	172,260,542	1.83
25120	N/P EDUC	RPTL 420-a	1	19,415,662	0.21
25130	N/P CHARTY	RPTL 420-a	1	5,542,168	0.06
25230	N/P IMPROV	RPTL 420-a	2	2,704,819	0.03
25300	NP ORGNS	RPTL 420-b	2	13,329,819	0.14
26250	HIST SOC	RPTL 444 & NPCL 1408	1	1,629,518	0.02
41800	AGED-CTS	RPTL 467	19	8,711,144	0.09
41834	SR STAR	RPTL 425	171	33,609,638	0.36
41854	RES STAR	RPTL 425	4,368	425,362,650	4.52
Total Exemptions (No System EX's)			4,762	1,285,549,630	13.67
Total Exemptions (with System EX's)			4,762	1,285,549,630	13.67

Values have been equalized using the Uniform Percentage of Value.

The Exempt amounts do not take in to consideration payments in lieu of taxes or other payments for municipal services.

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

NYS - Real Property System
County of Westchester

Assessor's Report - 2009 - Prior Year File
S495 Exemption Impact Report
School District Summary

RPS221/V04/L001
Date/Time - 3/22/2010 10:18:47
Total Assessed Value 7,090,350

Equalized Total Assessed Value 445,933,962

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	3,145	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	660,377	0.15
41834	ENHANCED STAR	RPTL 425	6	1,181,130	0.26
41854	BASIC STAR 1999-2000	RPTL 425	204	20,015,052	4.49
Total Exemptions Exclusive of System Exemptions:			212	21,859,704	4.90
Total System Exemptions:			0	0	0.00
Totals:			212	21,859,704	4.90

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: _____

This page is intentionally left blank