

Scarsdale Union Free School District
Scarsdale, New York

Proposed
Budget
2016-17

For the Fiscal Year
Commencing July 1, 2016

April 18, 2016

Table of Contents

Summary: Total Budget and Tax Levy	1
What Accounts for the Proposed Budget Growth?	2
Comparisons with Other Westchester / Putnam / Rockland County Districts.....	3
Enrollment Summary	4
Enrollment Chart – 10 Year Growth.....	5
Staffing Summary	6
Total District-Wide Staffing	7
Staffing Ratio Comparison	8
Revenue Summary	9
Revenue Narrative	10
Revenue Budget.....	11
Comparison of Actual Revenues	12
Property Tax Cap Narrative	13
Property Tax Cap 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	36-37
Staff Development / Program Improvement	38-39
Teaching	40-41
Special Education	42-43
Instructional Support	44-45
Pupil Personnel Services	46-47
Pupil Transportation	48-50
Community Services	51-53
Summary of Undistributed Expenses	54
Employee Benefits	55-56
Debt Service	57-58
Fund Balance	59-63
Summary of Grant Expenditures and Awards	64

Appendices:

- A. Pupil Enrollment
- B. Staffing
- C. STAR Exemption Calculations
- D. BOCES Administrative and Facility Charge – 10-Year History
- E. Tax Certioraris – 10-Year History
- F. Aides and Part-Time Bus Drivers Budget Summary
- G. Instruction – Extracurricular Assignments and 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
- P. Tri-Part Budget (Administrative, Program and Capital)

Please proceed to the next page

Total Budget and Tax Levy

**2015-16 Adopted Budget
and
2016-17 Proposed Budget**

	2015-16	2016-17	\$ Difference	% Difference
Total Budget (See Page 18)	\$ 148,048,080	\$ 150,454,297	\$ 2,406,217	1.63%
Actual Tax Levy (See Page 11)	\$ 139,259,273	\$ 140,142,277	\$ 883,004	0.63%
Allowable Tax Levy Per Tax Cap Calculation (See Page 14)***	\$ 139,259,273	\$ 140,392,209	\$ 1,132,936	0.81%
Tax Cap Amount (under) over Levy (See Page 14)	\$ -	\$ (249,932)	\$ (249,932)	(0.17%)

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

*** The Tax Levy for 2015-16 was less than the maximum allowable levy under NYS Law. The 2015-16 levy shown above is the **actual** levy, not the maximum that would have been allowed.

What Accounts for the Proposed Budget Increase?

2015/16 Budget	\$	148,048,080	
2016/17 Proposed Budget	\$	150,454,297	
(+)		2,406,217	1.63%

Major Components of Budget Growth	2016-17 \$ Change	Budget Percentage % Change	Proportion Of Total % Change
Increase in Plant Improvement and Capital Projects	972,171	0.66%	40.4%
8.80 FTE New Teaching Staff - Overall Implementation of District Goals	913,000	0.62%	37.9%
Employee Benefits: Medicare Part B Reimbursement	458,225	0.31%	19.0%
Employee Benefits: Health Insurance	432,979	0.29%	18.0%
Salaries - All Other Changes, net	182,774	0.12%	7.6%
Computer Lease Financing - Stage 3 of 4	123,817	0.08%	5.1%
Plant Department - Painting Program, Gym Floor Program and others	110,600	0.07%	4.6%
Growth in Interscholastic Athletics Equip. / Contractual / Supplies and New Teams Coaching Sal	71,930	0.05%	3.0%
Tri-State, Global and Challenge Success Programs, Sustainability, Strategic Planning	65,500	0.04%	2.7%
Equipment Purchase - Rocket Composting System	60,000	0.04%	2.5%
Employee Benefits: all other (except TRS, ERS, Med Part B, and Health Insurance)	53,922	0.04%	2.2%
BOCES Admin & Capital Charges	43,102	0.03%	1.8%
Vehicle Maintenance Garage	34,505	0.02%	1.4%
Additional Curriculum funds for Test Scoring	33,100	0.02%	1.4%
Additional funds for Website Development	10,000	0.01%	0.4%
Bus Purchase Plan (decrease in vehicle purchases)	(45,300)	(0.03%)	(1.9%)
Decrease in Utilities (excluding "one-time" telephone decrease)	(50,000)	(0.03%)	(2.1%)
Special Education, net of Salaries	(328,381)	(0.22%)	(13.6%)
Eliminate Prior Year "one-time" (new telephone system); Districtwide	(370,000)	(0.25%)	(15.4%)
Employee Benefits: mandated TRS and ERS retirement budget (reduction)	(476,319)	(0.32%)	(19.8%)
Other - net of all other increases /(decreases)	110,592	0.07%	4.6%
Total Budget Increase	2,406,217	1.63%	100.00%

Comparisons with Other Westchester / Putnam / Rockland School Districts

The Scarsdale Public Schools constitute one of 54 school districts in the Westchester / Putnam / Rockland region. The Clearinghouse of Educational Services, Putnam Northern Westchester BOCES, annually develops a comparative study of these 54 districts.

Per Pupil Expenditures Among Westchester / Putnam / Rockland Districts, 2014-15 Actual Expenditures	<u>Rank Order</u> 1 Highest 11 Scarsdale median 54 Lowest	<u>Total Expend. Per Pupil</u> \$37,860 \$29,215 \$26,974 \$18,540
True Tax Rates Among Westchester / Putnam / Rockland Districts, Using State Equalization Rates, 2015-16 Actual	<u>Rank Order</u> 1 Highest median 47 Scarsdale 54 Lowest	<u>True Tax Rate</u> \$39.23 \$20.85 \$14.83 \$9.38
Total Instructional Cost Among Westchester / Putnam / Rockland Districts, 2014-15 Actual Expenditures	<u>Rank Order</u> 1 Highest 11 Scarsdale median 53 Lowest	<u>Instruc. Cost Per Pupil</u> \$22,433 \$15,931 \$14,579 \$10,686
Central Administrative & Board of Education Costs Per Pupil Among Westchester / Putnam / Rockland Districts, 2014-15 Actual Expenditures	<u>Rank Order</u> 1 Highest median 36 Scarsdale 53 Lowest	<u>Admin. Costs Per Pupil</u> \$1,689 \$647 \$541 \$308
Debt Service Per Pupil Among Westchester / Putnam / Rockland Districts, 2014-15 Actual Expenditures	<u>Rank Order</u> 1 Highest Median 27 Scarsdale 54 Lowest	<u>Debt Service Per Pupil</u> \$17,941 \$1,966 \$1,966 \$0

Enrollment Summary

The enrollment projection for the 2016-17 school year forecasts a negligible decrease in total pupil population of 6 pupils from 4,808 to 4,802.

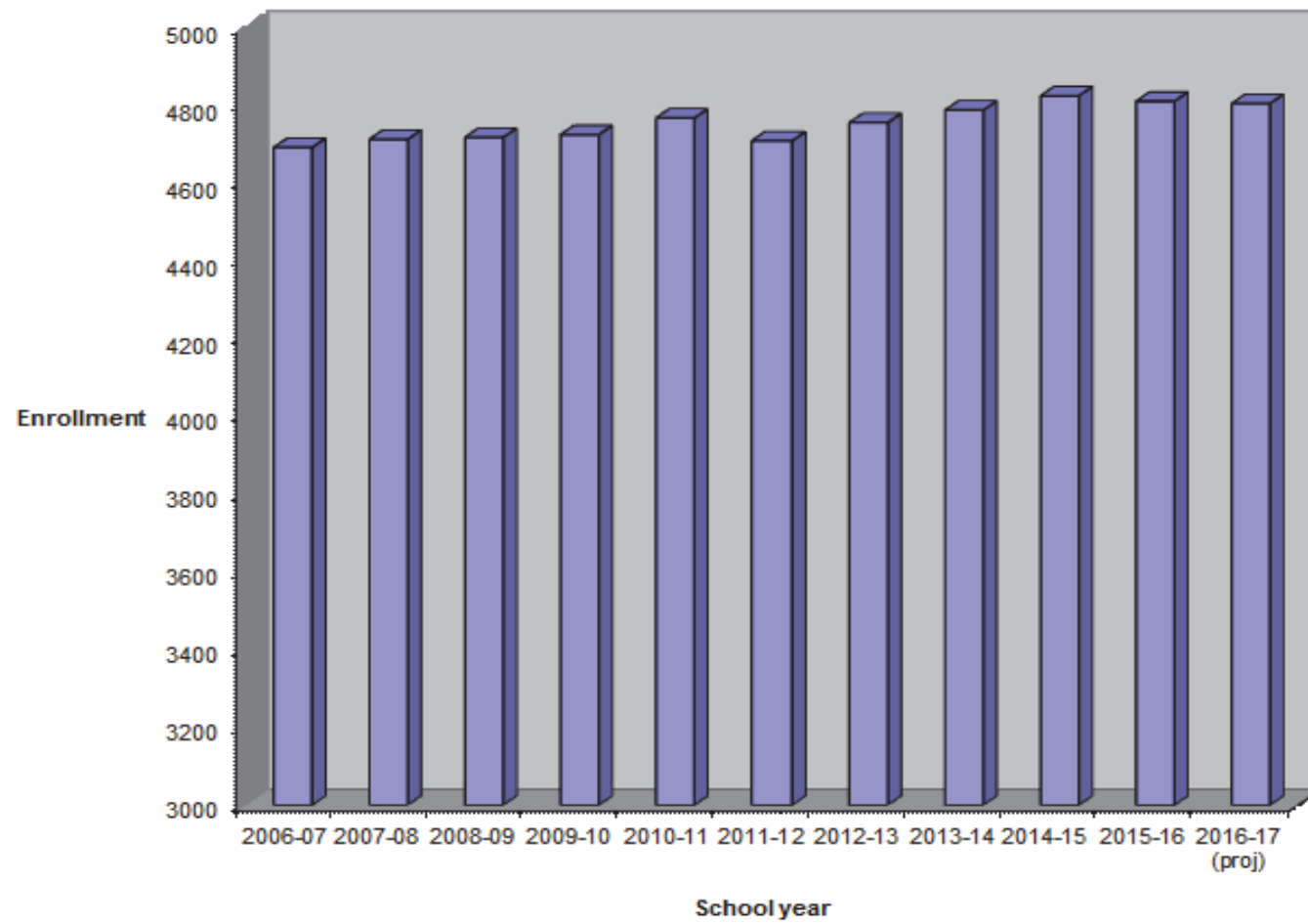
The projected K-5 enrollment forecasts an increase of 3 pupils at the elementary level from the current 2,101 pupils to 2,104 (inclusive of special education pupils.)

The projected enrollment for grades 6 through 8 at the Middle School is 1,172 pupils, as compared to 1,173 enrolled in 2015-16.

The Senior High School enrollment is projected to decrease by 8 pupils from the current 1,534 to 1,526.

See Appendix A for detailed pupil enrollment data.

DISTRICT ENROLLMENT - 10 YR GROWTH



Please proceed to the next page

Staffing Summary

The proposal increases professional staffing by a net of 10.4 FTE above the budgeted 2015-16 base of 458.2. The proposal leaves administrative staffing unchanged. With additions and deletions, Civil Service staffing is level. The proposed budget supports a professional staff of 468.6 FTE and a Civil Service staff of 141.2 FTE.

Elementary Schools

Projected elementary enrollment, class-size guidelines and program needs determine elementary school staffing. The proposed 108 elementary classroom sections include six co-taught classes serving the needs of mainstreamed students with special needs. The proposal maintains the District's class size maximum of 22 pupils for grades K through 3, and 24 for pupils for grades 4 and 5. This class-size practice results in an average class size of approximately 20 pupils.

Middle School

The proposed staffing of 108.2 FTE positions at the Middle School includes an addition of 1.0 FTE in World Languages.

High School

The proposed budget supports 153.7 FTE – a budget to budget increase of 3.6 positions. Proposed increases include 1.0 in Physical Education; 1.0 in STEAM; 1.0 Psychologist; 1.0 in Special Education; and 0.2 in English as a New Language. Projected course enrollment allows for a decrease of 0.4 in World Language. The psychologist and special education teacher will be applied to a new Emotional Support Program. The STEAM position also reflects a new instructional initiative.

District-wide

The 24.0 FTE District-wide positions include central office administrators and teachers who are assigned across the schools and across the grades. The proposed staffing is effectively unchanged from this year.

Civil Service

The Civil Service staff is comprised of nurses, occupational therapists, secretaries, custodians, maintenance and grounds workers along with middle managers and District services personnel. Despite several additions and deletions, the total number of positions will increase by 0.3 FTE to 141.5 FTE.

Paraprofessional

The part-time paraprofessional staff includes teacher aides, school aides, principal aides, special education aides, and ESL aides. Most of the aide assignments are based on formulas, which are driven by enrollment and other variables.

Bus Drivers

The District employs 61 part-time bus drivers to meet the needs of the transportation program.

TOTAL DISTRICT-WIDE STAFFING

	Budget <u>2015-16</u>	Actual <u>2015-16</u>	Budget to Budget Projected Increase (Decrease)	Projected <u>2016-17</u>
Senior High School	150.1	149.9	3.6	153.7
Middle School	107.4	107.6	1.2	108.6
Elementary Schools	178.9	178.3	3.4	182.3
District-wide	21.8	24.0	2.2	24.0
Total Professional	458.2	459.8	10.4	468.6
Civil Service Personnel	141.2	139.5	0.0	141.5
Total District-wide Staffing	599.4	599.3	10.4	610.1

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

Staffing Ratios Compared to County and Region

Based on 2014-15 data supplied by the Information, Reporting and Technology Services Team of the State Education Department, Scarsdale compares with Westchester County and Regional staffing ratios as follows:

Number of Students Per Staff Member

	Mid-Hudson Region	Westchester County	District Scarsdale
Total Professional Staff	10.9	10.9	10.4
Classroom Teachers	13	13.1	12.3
Administrative Staff*	170.3	161.9	208.7

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

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REVENUE SUMMARY

Major Revenue Sections	2014-15 Actual Revenue	2015-16 Adopted Budget	2015-16 Estimated Revenue	2016-17 Proposed Budget	Net Increase (Decrease)	% Inc (Dec) Budget to Budget	% Inc (Dec) Estim. Rev. to Budget
I STATE AID	6,169,750	6,005,033	6,453,544	6,832,333	827,300	13.78%	5.87%
II PRIOR YEAR SURPLUS	3,000,000	500,000	500,000	1,100,000	600,000	120.00%	120.00%
III OTHER RECEIPTS *	2,324,876	2,283,774	2,274,648	2,379,687	95,913	4.20%	4.62%
IV TRANSFER FROM RESERVES	0	0	0	0	0	0.00%	0.00%
IV TAX LEVY / STAR	135,761,527	139,259,273	139,259,273	140,142,277	883,004	0.63%	0.63%
TOTAL REVENUE	147,256,153	148,048,080	148,487,465	150,454,297	2,406,217	1.63%	1.32%

* Also includes Sales Tax Revenue, and PILOT Tax Revenue.

Revenue Summary

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

STATE AID

The 2016-17 State Aid revenue is estimated at \$6,832,333, a 5.87% increase over the current years projected actual. The Legislature was able to eliminate the “Deficit Reduction” which was a negative to the District’s final State Aid amount. The State has been reducing our State Aid for the last 5 years and now this has been eliminated and has resulted in an increase in State Aid that is more significant than normal.

PRIOR YEAR SURPLUS

This budget returns current year surplus in the amount of \$1,100,000 to offset next year’s tax levy. This is an increase of \$600,000 from the 2015-16 level.

COUNTY SALES TAX

The county sales tax is apportioned between the county, towns and villages and school districts, according to statute. Of the three levels of government, school districts receive the smallest percentage. In 2015-16, the District expects to receive approximately \$940,000 in sales tax revenue, which is \$33,705 less than budgeted and almost 1% more than last year’s revenue. For 2016-17 a budget-to-budget decrease of \$24,305 is planned or 1.0% more than current anticipated.

OTHER RECEIPTS

This category includes interest from investment of District funds, charges to other districts for mandated services for students at Immaculate Heart of Mary 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 2016-17 is expected to increase as a result of both a longer-term investment opportunity we took advantage of last year as well as the recent increase in the Federal rate while other revenues such as boundary line taxes are projected to be lower. These taxes vary year-to-year and are not known until this time of year.

PROPERTY TAX LEVY

The Board of Education determines, and the community votes on, the total amount of funds needed to operate the District. Anticipated revenues from sources other than taxes (above) are subtracted from this total; the balance of revenues comes from local property taxes from the towns of Scarsdale and Mamaroneck. In past years, equalization rates set by the Westchester County Tax Commission and the assessment rolls of the two municipalities determined the taxes to be collected from each municipality. Now that both communities have been reassessed to full market value, these values will be used to allocate the tax levy between Scarsdale and Mamaroneck for 2016-17.

Under the New York State “tax cap” law, the tax levy for 2016-17 may increase by 0.12%, plus or minus adjustments as shown on page 14. The “maximum allowable tax levy limit” will vary from district to district. For the Scarsdale School District in 2016-17, the maximum allowable levy limit is 0.81%. This budget proposes levy growth of 0.63%, which is below the maximum allowable under the law. A more detailed discussion and calculation of the tax levy limit is shown on pp. 13-14. In addition, under current law a portion of the tax levy comes from the School Tax Relief Program (STAR). Please see **Appendix C** for the STAR tax calculations for the “average home” and to determine if your home qualifies for the STAR program.

2016-2017 PROJECTED REVENUE BUDGET

	ACTUAL 2014-15	ADOPTED BUDGET 2015-16	ESTIMATED ACTUAL 2015-16	PROPOSED BUDGET 2016-17	% INCREASE (DECREASE) Bud to Bud	% INCREASE (DECREASE) Bud to Act
STATE AID						
Foundation Aid	3,482,036	3,270,483	3,310,391	3,310,391	1.22%	0.00%
Building Aid	2,161,373	2,102,752	2,161,373	2,229,975	6.05%	3.17%
Transportation Aid	298,954	291,502	298,954	305,444	4.78%	2.17%
Pupils With Disabilities Aid (Most rolled into Foundation Aid)	-	255,836	323,245	256,295	0.18%	(20.71%)
BOCES Aid	259,900	211,375	268,392	256,813	21.50%	(4.31%)
Textbook and Library Aid	332,956	329,602	333,382	329,395	(0.06%)	(1.20%)
Computer Software Aid	75,949	74,672	75,172	75,020	0.47%	(0.20%)
Other State Aid	189,771	-	136,000	69,000	0.00%	0.00%
Grant-in-Aid	50,000	-	-	-	(100.00%)	(100.00%)
Deficit Reduction Proposal (NYS) & Other Federal Funds	(681,189)	(531,189)	(453,365)	-	(100.00%)	(100.00%)
TOTAL STATE AID	6,169,750	6,005,033	6,453,544	6,832,333	13.78%	5.87%
NYS STAR AID GRANT	4,020,430	3,950,000	4,076,011	4,028,576	1.99%	(1.16%)
PRIOR YEAR SURPLUS	3,000,000	500,000	500,000	1,100,000	120.00%	120.00%
COUNTY SALES TAX	932,047	973,705	940,000	949,400	(2.50%)	1.00%
OTHER RECEIPTS						
Interest From Investments	103,590	100,000	160,000	239,185	139.19%	49.49%
Interest From Reserves	4,359	3,000	6,277	8,700	190.00%	38.60%
Health Services - Parochial and Private Schools	273,080	272,025	262,992	265,622	(2.35%)	1.00%
Building Use Fees	115,937	122,700	117,000	118,170	(3.69%)	1.00%
Boundary Line Taxes	393,403	423,150	390,202	394,104	(6.86%)	1.00%
Miscellaneous	177,485	217,081	220,000	193,000	(11.09%)	(12.27%)
Tuition - Special Education	165,861	172,113	169,178	170,870	(0.72%)	1.00%
TOTAL OTHER RECEIPTS	1,233,715	1,310,069	1,325,649	1,389,651	6.07%	4.83%
PROPERTY TAX LEVY	135,761,527	139,259,273	139,259,273	140,142,277	0.63%	0.63%
Reduction due to STAR Program	(4,020,430)	(3,950,000)	(4,076,011)	(4,028,576)	1.99%	(1.16%)
PILOT Tax Revenue	0	0	8,999	40,637		
NET PROPERTY TAX LEVY	131,741,097	135,309,273	135,192,261	136,154,338	0.62%	0.71%
GRAND TOTAL REVENUE (Prior to Capital Reserve)	147,097,039	148,048,080	148,487,465	150,454,297	1.63%	1.32%
Transfer from Other Reserves	0	0	0	0	0.00%	0.00%
Transfer from Reserve for Retirement Contribution Reserve	0	0	0	0	0.00%	0.00%
Transfer from Debt Service Reserve	159,114	0	0	0	0.00%	0.00%
Transfer from Reserves	159,114	0	0	0	0.00%	0.00%
GRAND TOTAL REVENUE (Including Capital Reserve)	147,256,153	148,048,080	148,487,465	150,454,297	1.63%	1.32%

**COMPARISON OF ACTUAL REVENUES FOR THE YEARS
2010-2011 THROUGH 2014-2015**

REVENUE CATEGORY	2010-2011 ACTUAL REVENUES	2011-2012 ACTUAL REVENUES	2012-2013 ACTUAL REVENUES	2013-2014 ACTUAL REVENUES	2014-2015 ACTUAL REVENUES
<u>STATE AID</u>					
Operating Aid / FLEX / Foundation Aid	\$ 3,267,227	\$ 3,266,566	\$ 3,260,609	\$ 3,270,390	\$ 3,482,036
Building Aid	2,234,048	2,113,149	2,127,792	\$ 2,161,373	\$ 2,161,373
Transportation Aid	268,096	277,128	277,128	\$ 283,659	\$ 298,954
EXCEL Aid	-				
Pupils with Disabilities Aid	247,130	173,603	379,482	336,249	-
BOCES Aid	142,639	142,638	142,639	174,220	259,900
Textbook & Library Aid	336,133	337,230	334,243	332,240	332,956
Computer Software Aid	74,631	75,020	74,706	74,930	75,949
CPR Aid	66,719	65,809	66,350	127,706	189,771
Grant-in-Aid	98,900	-	-	-	50,000
Formula Aid Cut & STAR Cut	(38,061)	-	30,346	-	-
Deficit Reduction Proposal (NYS)	(566,905)	(920,487)	(893,279)	(793,279)	(681,189)
TOTAL STATE AID	6,130,557	5,530,656	5,800,016	5,967,488	6,169,750
PRIOR YEAR SURPLUS	6,367,380	6,867,380	6,313,598	4,300,000	3,000,000
COUNTY SALES TAX	872,732	854,473	865,613	915,257	932,047
TRANSFER FROM OTHER RESERVES	346,538	349,207	265,096	908,044	159,114
<u>OTHER RECEIPTS</u>					
Interest - Investments & Reserves	374,310	278,085	231,865	212,367	107,949
Health Services	251,602	270,393	278,971	267,022	273,080
Building Use Fees	160,251	123,230	129,780	118,922	115,937
Boundary Line Taxes	242,973	286,761	345,690	414,113	393,403
Miscellaneous	234,045	276,364	202,035	221,189	177,485
Tuition - Special Education	377,595	182,447	149,275	165,861	165,861
TOTAL OTHER RECEIPTS	1,640,776	1,417,280	1,337,616	1,399,474	1,233,715
<u>PROPERTY TAX LEVY</u>					
Property Tax Levy, net of STAR	113,394,064	118,845,793	122,661,907	126,551,470	131,741,097
STAR Tax Payment	6,394,472	4,631,332	4,383,866	4,099,393	4,020,430
TOTAL PROPERTY TAX LEVY	119,788,536	123,477,125	127,045,773	130,650,863	135,761,527
GRAND TOTAL	\$ 135,146,519	\$ 138,496,121	\$ 141,627,712	\$ 144,141,126	\$ 147,256,153

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PROPERTY TAX LEVY CAP & FIVE YEAR BUDGET COMPARISON

Property Tax Levy Cap

The property tax cap law, enacted in Chapter 97 of the Laws of 2011, restricts tax levy increases for local governments, most school districts and other smaller independent entities, such as library, fire or water districts, to no more than two percent, or the rate of inflation, whichever is lower (prior to allowable adjustments). State law requires localities to calculate their tax levy limits and report their computation information to the Comptroller's office before they adopt annual budgets.

Most local governments can override the cap with a 60 percent vote by their governing body. In the case of a school district, 60 percent of the voting public must approve the override.

For school districts, Education Law §2023-a specifies a "cap" of the lesser of two percent or inflation (the tax levy limit), but not less than the prior year's levy. This baseline cap is then adjusted by several factors to produce a "maximum allowable tax levy limit." This levy limit can be higher than two percent.

The increase in the levy serves as a threshold or trigger for determining what percentage of voters will be required to approve the budget. Exclusions from the cap include pension contribution rate increases greater than two percentage points, certain large legal expenses (tort actions), and the local share of capital expenditures.

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

This proposal calls for a tax levy increase **which is less than the tax cap**; therefore a simple majority approval is required in the current year.

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

School Year	Budget	% Growth	*Tax Cap %
2010-2011	134,743,938	2.75%	
2011-2012	138,443,938	2.42%	2.99%
2012-2013	141,790,579	1.49%	3.12%
2013-2014	143,899,713	2.99%	3.94%
2014-2015	148,200,685	-0.10%	2.97%
2015-2016	148,048,080	1.63%	0.81%
2016-2017	150,454,297		

* 2012-13 is the first year of the Property Tax Cap, therefore data is not available for prior years.

<u>Calculation of Current Year (CY) Tax Cap</u>			Notes
TIMES	1) Prior Year Tax Levy	139,259,273	Per 2015/16 Budget
	x		
	2) 1 + Tax Base Growth Factor (provided by Commissioner of Tax & Finance by February 15th.)	1.0038	
	Sub-Total	139,788,458	
PLUS	3) PY PILOTS	45,300	Per the Prior Year Tax Cap Calc.
MINUS	4) PY Levy for Judgments over 5% of total tax levy	-	
		9,147,810	\$1,140,000 Capital Related Plant Improvements, plus \$9,767,940 Debt Svc Budget, plus \$353,700 bus purchase budget, minus \$11,078 Trans aid on capital, and minus \$2,102,752 Building Aid.
EQUALS	PY Capital Tax Levy	=	
	PY TAX LEVY LIMIT	130,685,948	
TIMES	5) Allowable Levy Growth Factor (1 + inflation factor, up to 2%)	1.0012	
	Sub-Total	130,842,771	
MINUS	6) CY PILOTS	(40,637)	
PLUS	7) Available Carryover	-	
EQUALS	CY TAX LEVY LIMIT (to be submitted to State Comptroller, Commissioner of Tax & Finance and the Commissioner of Education by March 1st)	130,802,134	
PLUS	8) CY Levy for Judgments over 5% of total tax levy	-	
	CY Levy for excess increases to ERS	-	
	CY Levy for excess increases to TRS	-	
		9,590,075	\$1,615,240 Capital Related Plant Improvements, plus \$9,896,410 Debt Svc Budget, plus \$308,400 bus purchase budget, and minus \$2,229,975 Building Aid.
MINUS	CY Capital Tax Levy	-	
9)	Erroneous levy plus interest from prior year	-	
EQUALS		=	
(A)	ALLOWED TAX LEVY WITH 50% plus 1 approval	140,392,209	
	ALLOWABLE % GROWTH OF TAX LEVY	0.81%	
(B)	ACTUAL TAX LEVY (Current Year Levy is BELOW Tax Cap)	140,142,277	Per Proposed 2016/17 Budget
(B)-(A)	Proposed Levy (Under) the Tax Cap	\$ (249,932)	

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**COMPARISON OF ASSESSED VALUATION, COUNTY EQUALIZATION RATIO, AND FULL VALUATION
FOR THE YEARS 2005-06 TO 2016-17**

SCHOOL YEAR	ASSESSED VALUATION		COUNTY EQUALIZATION RATIO		FULL VALUATION		% SHARE	
	SCARSDALE	MAMARONECK	SCARSDALE	MAMARONECK	SCARSDALE	MAMARONECK	SCARSDALE	MAMARONECK
2005-2006	138,753,611	7,532,870	0.0206	0.0214	6,735,612,184	352,003,271	95.03%	4.97%
2006-2007	140,748,043	7,546,550	0.0183	0.0197	7,691,149,891	383,073,604	95.26%	4.74%
2007-2008	142,031,209	7,393,650	0.0156	0.0179	9,104,564,679	413,053,073	95.66%	4.34%
2008-2009	143,227,362	7,302,395	0.0153	0.0162	9,361,265,490	450,765,123	95.41%	4.59%
2009-2010	143,800,456	7,282,550	0.0164	0.0162	8,768,320,488	449,540,123	95.12%	4.88%
2010-2011	142,185,430	7,027,250	0.0166	0.0159	8,565,387,349	441,965,409	95.09%	4.91%
2011-2012	139,913,371	6,731,775	0.0184	0.0179	7,603,987,554	376,076,816	95.29%	4.71%
2012-2013	139,585,189	6,518,475	0.0187	0.0184	7,464,448,610	354,264,946	95.47%	4.53%
2013-2014	139,727,202	368,165,230	0.0177	1.0000	7,895,480,226	366,760,057	95.56%	4.44%
2014-2015	8,128,447,052	345,726,253	1.0000	1.0000	8,128,447,052	345,726,253	95.92%	4.08%
2015-2016	9,048,176,034	344,226,253	1.0000	1.0000	9,048,176,034	344,226,253	96.34%	3.66%
2016-2017	9,077,588,540	397,892,813	1.0000	1.0000	9,077,588,540	397,892,813	95.80%	4.20%

**COMPARISON OF TAX RATES PER \$1,000 OF ASSESSED VALUATION FOR THE
TOWNS OF SCARSDALE AND MAMARONECK FOR THE YEARS 2005-06 THROUGH 2015-2016
AND ESTIMATED PROPOSED TAX RATE FOR 2016-2017**

SCHOOL YEAR	SCARSDALE			MAMARONECK		
	AMOUNT / \$1,000 ASSESSED VALUE	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)	AMOUNT / \$1,000 ASSESSED VALUE	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
2005-2006	682.90			657.37		
2006-2007	713.16	30.26	4.43%	662.47	5.10	0.78%
2007-2008	732.89	19.73	2.77%	638.72	(23.75)	(3.59%)
2008-2009	769.56	36.67	5.00%	726.80	88.08	13.79%
2009-2010	782.69	13.13	1.71%	792.35	65.55	9.02%
2010-2011	801.62	18.93	2.42%	836.91	44.56	5.62%
2011-2012	840.93	39.32	4.90%	127.51	15.24%	
2012-2013	868.93	27.99	3.33%	883.09	(81.33)	(8.43%)
2013-2014	893.38	24.45	2.81%	N/A*	2.91%	*
2014-2015	16.02	N/A**	3.66%	15.81	0.21	1.33%
2015-2016	14.83	(1.19)	(7.45%)	16.02	(1.19)	(7.43%)
2016-2017	14.79	(0.04)	(0.25%)	14.79	(0.04)	(0.27%)
Average Annual Increase Since 2005-2006			2.12%	2.63%		
Average Annual Increase Since 2011-2012			0.42%	(2.38%)		

NOTE: Above are estimates based on assessment information as of this time. Actual assessment are not final until June 2016.

* NOTE: In 2013 Mamaroneck completed a revaluation which has brought their assessments up to 100% Equalized Value.

** NOTE: In 2014 Scarsdale completed a revaluation which has brought their assessments up to 100% Equalized Value.

Expenditure Summary

The expenditure budget is the most accurate indicator of District fiscal control, since it reflects the Board's decisions about how to deliver the educational program. While the District has little to no ability to control expense items such as pension contributions, special education costs, or energy prices, it does control the overall investment in the educational program.

The total dollar value of the 2016-17 budget is \$150,454,297 and represents an increase of 1.63% when compared with the 2015-16 budget. The proposed 2016-17 budget continues to invest in the educational program and has been developed based on the goals and objectives of the School District as set forth in the District's Transition Plan.

Principals and department heads review requests for funding. Their proposals then go to the Superintendent. The final proposed budget reflects a thorough and careful analysis at each level. The District continues to make significant efforts to "do more with less."

The largest component of any district budget is staff salary and benefits. Almost 80% of the District's educational investment is in staff-related costs, a percentage that is typical in the region.

This budget maintains traditional class sizes and continues to fund a rigorous and rich academic program. Programs addressing sustainability, global interdependence, critical thinking, differentiation of instruction, and a renewed focus on assessment, all integral to the mission of educating students for the 21st century, continue to be incorporated into the fabric of the educational program. Enhancing world language instruction at the elementary schools will be supported by the addition of a 1.0 FTE teacher. In support of the District's STEAM initiative a 1.0 FTE pre-engineering teacher will be added to the High School. Also new for the 2016-17 school year is the introduction of a new High School program for students with emotional disabilities. The hiring of a 1.0 FTE special education teacher, a 1.0 FTE psychologist and a 1.0 FTE educational aide will allow these students to receive their daily instruction without having to leave the High School.

Total enrollment is projected to decrease by 6 students. An increase of 3 students is forecast among the five elementary schools, and a decrease of 1 student is forecast at the Middle School. At the High School, enrollment is projected to decrease by 8 students. There is an increase of 2.0 FTE elementary classroom teachers due to a projected change in enrollment distribution in our elementary schools.

Significantly, 2016-17 will mark the second consecutive year that mandated contributions to the Teachers' and Employee Retirement Systems will decrease. The return on the systems' investment portfolios mirrors the experience of the investment markets, but with a lag. The systems assess each school district an amount derived by using a five-year average of investment returns.

Market pressures continue to drive growth in health insurance. The budget for the self-insured employee health plan requires additional investment of 2.53% on a budget-to-budget basis, but 9.11% when compared to the projected experience of the current year. Premium contributions now exist for all employees groups which assist in mitigating insurance increases. The District's health insurance reserve has also been re-established in accordance with the recent provision in the law, which makes it legal for Scarsdale to hold such a reserve.

Voter-approved borrowings related to facility expansion and enhancements have been refinanced in recent years to take advantage of historically low interest rates. Debt service related to the bond referendum approved by voters in December, 2014 is reflected in this budget.

2015-16 Projected Actuals & 2016-17 Proposed Budget by Major Expense Section

MAJOR EXPENSE SECTIONS	2014-15	2015-16	2015-16	2016-17	Budget to	%	%
	Actual Expended	Adopted Budget	Estimate Expended	Proposed Budget	\$ Increase (Decrease)	inc. / Budget	(Dec) Budget to Est. Exp.
I GENERAL SUPPORT (Pages 20-34)							
Board of Education	128,776	109,949	52,743	59,540	(50,409)	(45.85%)	12.89%
Central Administration	2,506,614	2,292,201	2,542,098	2,408,272	116,071	5.06%	(5.26%)
Central Services - Plant Dept.	9,554,487	10,802,483	10,529,031	11,051,318	248,835	2.30%	4.96%
Administrative Technology	755,158	920,416	852,750	931,313	10,897	1.18%	9.21%
Special Items	1,148,610	1,243,496	1,233,280	1,278,500	35,004	2.81%	3.67%
TOTAL GENERAL SUPPORT	14,093,646	15,368,545	15,209,902	15,728,943	360,398	2.35%	3.41%
II INSTRUCTION (Pages 35-45)							
Admin & Prog. Improv.	4,845,769	5,204,298	5,321,723	5,380,716	176,418	3.39%	1.11%
Day School Program	53,541,168	55,014,931	54,451,888	55,375,974	361,043	0.66%	1.70%
Special Education	11,413,650	12,011,204	11,311,497	11,835,797	(175,407)	(1.46%)	4.64%
Instructional Support	1,397,287	1,575,179	1,530,145	1,666,888	91,709	5.82%	8.94%
Pupil Personnel	6,399,743	6,434,434	6,634,740	6,893,924	459,490	7.14%	3.91%
TOTAL INSTRUCTION	77,597,617	80,240,046	79,249,993	81,153,299	913,253	1.14%	2.40%
III TOTAL PUPIL TRANSPORT. (Pages 46-48)	3,721,207	4,183,969	4,094,905	4,231,347	47,378	1.13%	3.33%
IV TOTAL COMMUNITY SVCS. (Pages 49-51)	344,857	366,455	391,254	379,126	12,671	3.46%	(3.10%)
V UNDISTRIBUTED (Pages 52-56)							
Employee Benefits	35,614,314	36,937,090	35,158,328	37,405,897	468,807	1.27%	6.39%
Debt Service - Lease Purchases	1,910,158	2,106,046	2,106,565	2,228,635	122,589	5.82%	5.79%
Debt Service - Bonds	7,666,133	7,661,894	7,653,830	7,667,775	5,881	0.08%	0.18%
TOTAL UNDISTRIBUTED	45,190,606	46,705,030	44,918,723	47,302,307	597,277	1.28%	5.31%
VI Transfer to CPF for Plant Improvements	1,265,755	1,140,000	1,140,000	1,615,240	475,240	41.69%	41.69%
Transfer to Other Funds	93,900	44,035	44,035	44,035	-	0.00%	0.00%
TOTAL EXPENDITURES	142,307,587	148,048,080	145,048,813	150,454,297	2,406,217	1.63%	3.73%

**COMPARISON OF EXPENDITURES
BY MAJOR BUDGET FUNCTIONS FOR THE YEARS 2010-2011 THROUGH 2014-2015**

CODE	MAJOR FUNCTION	2010-2011 ACTUAL EXPENDITURES	2011-2012 ACTUAL EXPENDITURES	2012-2013 ACTUAL EXPENDITURES	2013-2014 ACTUAL EXPENDITURES	2014-2015 ACTUAL EXPENDITURES
I	GENERAL SUPPORT	\$ 12,517,303	\$ 13,757,173	\$ 13,885,224	\$ 15,572,137	\$ 14,093,646
II	INSTRUCTION	73,191,026	75,667,347	76,919,144	77,108,881	77,597,617
III	PUPIL TRANSPORTATION	3,549,834	3,393,123	3,518,266	3,513,472	3,721,207
IV	COMMUNITY SERVICES	342,963	343,427	341,926	388,409	344,857
V	UNDISTRIBUTED	35,863,342	39,123,563	42,469,508	45,146,358	45,190,606
VI	TRANSFER TO OTHER FUNDS	1,544,614	27,602	1,351,736	224,184	1,359,655
	SUBTOTAL	127,009,082	132,312,235	138,485,805	141,953,441	142,307,587
	ENCUMBRANCES AT YEAR END	2,608,109	2,039,512	1,939,368	1,311,683	2,120,363
	TOTAL	\$ 129,617,191	\$ 134,351,747	\$ 140,425,173	\$ 143,265,124	\$ 144,427,950

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		2014-15 Actual Expended	2015-16 Adopted Budget	2015-16 Estimate Expended	2016-17 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec) Budget to	% (Dec) Budget to Est. Exp.
I	GENERAL SUPPORT							
	Board of Education	128,776	109,949	52,743	59,540	(50,409)	(45.85%)	12.89%
	Central Administration	2,506,614	2,292,201	2,542,098	2,408,272	116,071	5.06%	(5.26%)
	Plant Department	9,554,487	10,802,483	10,529,031	11,051,318	248,835	2.30%	4.96%
	Administrative Technology	755,158	920,416	852,750	931,313	10,897	1.18%	9.21%
	Special Items	1,148,610	1,243,496	1,233,280	1,278,500	35,004	2.81%	3.67%
	TOTAL GENERAL SUPPORT	14,093,646	15,368,545	15,209,902	15,728,943	360,398	2.35%	3.41%
	Encumbrances - Year End	1,259,287	-	-	-	-		
	GRAND TOTAL GENERAL SUPPORT	15,352,933	15,368,545	15,209,902	15,728,943	360,398	2.35%	3.41%

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I. GENERAL SUPPORT

Board of Education

This budget provides for Board of Education activities. Included are supplies for meetings and elections, voting machine rental and printing associated with the annual election, Board consultants, and travel where necessary. The 2016-17 budget proposal includes a \$6,797 increase related to travel and meetings to bring the budget more in line with actual expenditures. In addition, the District Clerk's responsibilities are now once again being fulfilled by the Superintendent's secretary, resulting in a re-classification of those salaries from this account. This is the primary reason this category is under-budget in the current year.

	2014-15 Actual Expended	2015-16 Adopted Budget	2015-16 Estimate Expended	2016-17 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec) Budget to	% (Dec) Budget to Est. Exp.
BOARD OF EDUCATION							
Salaries	76,398	77,206	20,000	20,000	(57,206)	(74.10%)	0.00%
Equipment / Furniture	-	-	-	-	-	0.00%	0.00%
Supplies / Materials	5,955	5,145	5,145	6,150	1,005	19.53%	19.53%
Contractual and Other	46,422	27,598	27,598	33,390	5,792	20.99%	20.99%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Board of Education	128,776	109,949	52,743	59,540	(50,409)	(45.85%)	12.89%

I. GENERAL SUPPORT (Continued)

Central Administration

This budget, totaling \$2,408,272, supports the District's Central Office. It is projected to increase by 5.06% in the coming year, due primarily to a shift of one staff member from the District Clerk budget code to the Personnel office and not achieving the savings budgeted in the prior year from the retirements of two assistant superintendents. However, savings are assumed in the 2016-17 budget plan for replacing the interim assistant superintendent for personnel.

Superintendent's Office

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

Finance Office

The office includes the Assistant Superintendent for Business and Facilities, an administrative assistant, treasurer / finance position and a part-time purchasing officer, a clerical purchasing position, a payable position, a bookkeeping position, two accountants, a statutory internal claims auditor (two hours per week) and a District messenger. The office is responsible for budgeting, budget management, accounting, payroll, purchasing, investments, borrowings, audit, risk management, school safety, and mail distribution. The Assistant Superintendent also supervises the facilities management, food services, and student transportation functions; the position is also designated as the records access officer.

Legal Services

This section of the budget provides for outside legal services, including labor negotiations. Legal services related to Special Education are provided for in the Special Education budget on page 43.

Personnel Office

This budget provides for the District's recruitment, labor relations and negotiations, personnel, and benefits management functions. Staff includes the Assistant Superintendent for Personnel and Administrative Services, and three assistants. It also includes paid employment advertising and security clearances for new hires.

Public Information

This budget includes production requirements associated with the District newsletter and the salary of the public information assistant, who handles writing, media relations, photography and copy editing for District print and online materials. The increase in contractual expense relates to purchased services for the maintenance of the District Web site.

	2014-15 Actual Expended	2015-16 Adopted Budget	2015-16 Estimate Expended	2016-17 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec) Budget to	% Budget to Est. Exp.
CENTRAL ADMINISTRATION							
Chief School Administrator's Office							
Salaries	550,467	490,424	520,056	491,804	1,380	0.28%	(5.43%)
Equipment / Furniture	4,904	-	-	10,000	10,000	0.00%	0.00%
Supplies / Materials	6,427	2,569	2,569	3,700	1,131	44.02%	44.02%
Contractual and Other	13,742	11,209	11,209	16,150	4,941	44.08%	44.08%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Chief School Admin. Office	575,541	504,202	533,834	521,654	17,452	3.46%	(2.28%)
Finance Office							
Salaries	1,013,333	928,671	978,760	971,646	42,975	4.63%	(0.73%)
Equipment / Furniture	-	500	500	500	-	0.00%	0.00%
Supplies / Materials	16,796	22,390	22,390	22,390	-	0.00%	0.00%
Contractual and Other	77,922	115,136	115,136	115,136	-	0.00%	0.00%
BOCES Services	3,110	3,111	3,111	3,111	-	0.00%	0.00%
Total Finance Office	1,111,160	1,069,808	1,119,897	1,112,783	42,975	4.02%	(0.64%)
Legal Services	62,136	86,650	86,650	86,650	-	0.00%	0.00%
Personnel Office							
Salaries	499,457	383,230	553,406	431,510	48,280	12.60%	(22.03%)
Equipment / Furniture	-	-	-	-	-	0.00%	0.00%
Supplies / Materials	8,744	11,287	11,287	11,000	(287)	(2.54%)	(2.54%)
Contractual and Other	115,784	91,449	89,224	86,750	(4,699)	(5.14%)	(2.77%)
BOCES Services	13,986	7,650	9,875	10,000	2,350	30.72%	1.27%
Total Personnel Office	637,971	493,616	663,792	539,260	45,644	9.25%	(18.76%)
Public Information							
Salaries	91,679	93,233	93,233	93,233	-	0.00%	0.00%
Equipment / Furniture	648	-	-	-	-	0.00%	0.00%
Supplies / Materials	330	765	765	500	(265)	(34.64%)	(34.64%)
Contractual and Other	27,149	43,927	43,927	54,192	10,265	23.37%	23.37%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Public Information Office	119,806	137,925	137,925	147,925	10,000	7.25%	7.25%
TOTAL CENTRAL ADMINISTRATION	2,506,614	2,292,201	2,542,098	2,408,272	116,071	5.06%	(5.26%)

I. GENERAL SUPPORT (Continued)

Facilities Department

The 2016-17 Facilities budget is divided into two parts. The first, Plant Operations, includes expenses relating to the daily operation of the buildings, as well as departmental supervision. The department also supervises capital construction projects and facilities use by outside organizations. The second part, Plant Maintenance, funds the repair and upkeep of District buildings and grounds.

The Plant Improvement budget, funding major maintenance and infrastructure projects, is budgeted in two areas: as a “Transfer to Capital Projects Fund,” (p. 18-19), and also in the facilities budget as “Plant Improvements.” Projects included as a Transfer to Capital Projects Fund will typically be submitted to NYSED for approval and will receive state/building aid when they qualify. These items are also typically identified on the District’s Building Condition Survey. Items in this category are excludable in the calculation of the tax cap limit.

Excluding the Plant Improvement budget, the facilities budgets total \$9,791,162, a decrease of \$256,321 (2.6%) compared to 2015-16. The largest decrease is accounted for by utilities (\$452,932). A decrease is budgeted in the cost of electricity primarily due to declining rates related to natural gas. Requested increases in other areas include funding for the implementation of a district-wide painting program, additional compliance fees, High School gym floor refurbishment and contractual salary increases. Most other costs remain relatively flat. The annual appropriation for planned repairs/plant improvements (\$1,251,931) and the Transfer to Capital Projects Fund (\$1,615,240) together constitute what has been referred to as the Plant Improvement budget. The total amount of \$2,867,171 is \$972,171 higher than the current year. Specific funding requests are shown below.

- Budgeted staffing levels for 2016-17 remain the same as 2015-16.
- Requested funding for utilities is decreased. Fuel oil prices have plummeted, and we estimate a surplus in electrical expenses this year of \$350,000. Electricity prices are adjusted monthly to market prices. Electricity costs have fallen due to market conditions, but delivery charges are increasing; rates have increased more than 50% over the last four years. The District continues to seek ways to reduce its energy usage including the use of LED lighting.
- Custodial supply costs reflect a small increase.
- The budget provides for contracted security personnel at the High School, the Middle School and at Greenacres field on evenings and weekends.
- The contractual and building equipment lines fund maintenance and inspection of HVAC, elevator, playground, gym and other building equipment. Snow plows and other snow removal equipment are replaced as needed. Also included in this category is the purchase of on-site composting equipment in support of the District’s sustainability initiative.
- Funding for general refurbishment in individual buildings remains the same as last year. Principals designate these funds to specific projects. Requests for building refurbishment often exceed allocations.
- Savings in overtime continue to reflect custodial shift changes made several years ago at the elementary schools, which are staffed until 11pm each day. The loss of two positions two years ago was covered by a shift change at the High School, but has impacted daytime operations everywhere. School and community use of the buildings continues to stress custodial staffing levels.
- Investment in major maintenance represents 1.91% of total budget.

	2014-15 Actual Expended	2015-16 Adopted Budget	2015-16 Estimate Expended	2016-17 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec) Budget to	% Budget to Est. Exp.
PLANT DEPARTMENT							
Plant Operation							
Salaries	3,606,041	3,652,349	3,658,804	3,668,351	16,002	0.44%	0.26%
Equipment / Furniture	30,738	32,635	32,635	33,985	1,350	4.14%	4.14%
Supplies / Materials	155,617	171,475	171,475	171,475	-	0.00%	0.00%
Utilities	2,201,055	3,157,724	2,665,626	2,713,017	(444,707)	(14.08%)	1.78%
Contractual and Other	212,262	225,807	225,807	233,307	7,500	3.32%	3.32%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Plant Operation	6,205,714	7,239,990	6,754,347	6,820,135	(419,855)	(5.80%)	0.97%
Plant Maintenance							
Salaries	951,377	995,068	985,526	996,227	1,159	0.12%	1.09%
Equipment / Furniture	120,281	150,950	150,950	213,450	62,500	41.40%	41.40%
Supplies / Materials	222,836	235,460	235,460	240,460	5,000	2.12%	2.12%
Contractual and Other	1,017,754	1,201,515	1,201,515	1,304,615	103,100	8.58%	8.58%
Building Maintenance Projects	244,228	224,500	224,500	224,500	-	0.00%	0.00%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Plant Maintenance	2,556,478	2,807,493	2,797,951	2,979,252	171,759	6.12%	6.48%
Plant Improv. (Budget is split as Transfer to CPF)*	792,296	755,000	976,733	1,251,931	496,931	65.82%	28.18%
PLANT DEPARTMENT	9,554,487	10,802,483	10,529,031	11,051,318	248,835	2.30%	4.96%

*The total Plant / Capital Improvements budget for 2016-17 totals \$2,867,171. This is \$972,171 more than the prior year combined Capital and Maintenance Plant Improvement budgets. See page 30 for a detailed listing of all projects.

A. Notes to Plant Operations Budget

1. *Salaries and Overtime*

These budget lines cover salaries for custodial services and facilities administration, including the director of plant services, an assistant director responsible for custodial and maintenance staff, a supervisor of special projects, one secretary and a part-time office aide to handle community use of buildings. Salaries are contractually negotiated. The budget includes 46 custodial and cleaner positions. In addition to general cleaning, the elementary daytime staff sets up and breaks down classroom equipment to accommodate multiple uses of space, especially large instructional spaces.

Custodial overtime increases slightly each year to reflect salary growth. Extraordinary weather conditions can also affect this line, although unpredictably. Shift schedules and staffing levels are continually reviewed to accommodate the building use that drives the overtime costs.

2. *Supplies and Contractual Services*

The budget for custodial supplies is flat when compared to the prior year. This budget also includes items purchased for staff in accordance with the labor contract: work boots, uniforms, etc. The budget funds the purchased security services at the High School and Middle School.

3. *Utilities*

Utilities are either purchased from single source suppliers or bid in the open market. Heating and electrical consumption are related to outside temperature and usage, and the buildings' use at night for community activities. The energy market remains volatile. Burners may be switched daily between gas and oil, depending on price and temperature. A current year surplus in heating costs is projected due the unusually warm winter and low heating oil prices..

The New York Power Authority (NYPA) provides electricity to the District. A contract with Westchester County government and its subdivisions permits electricity charges to fluctuate based on market factors. Increases in electrical delivery charges were granted to Con Edison over the last few years and another increase is expected shortly. Generation charges continue to be lower than expected, but an increase of 16.4% was approved by NYPA in January 2015 and Con Edison is submitting approval for a 9.7% increase which would become effective January 1, 2017 if approved. The 2015-16 budget was increased to account for these upward trends, however, a surplus in these costs is still projected for the current year due to lower commodities costs resulting in lower electric generation charges. The 2016-17 budget in this area has been decreased by \$50,000 to reflect 2015-16's electricity spending and in anticipation of the rate increases and commodity increases. Water is purchased from the Village of Scarsdale.

The District's telephone system has been replaced using VOIP technology as part of the 2015-16 budget. The one-time budgeted cost of this project was \$370,025.

4. *Contractual and Other Services*

These line items represent services associated with the daily cleaning and operation of the facilities.

B. Notes to Plant Maintenance Budget

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 a maintenance supervisor, a maintenance mechanic, a plumber, a plumber/boiler mechanic, an electrician, and two carpenters. A recent examination of possible outsourcing indicates that it is beneficial to retain these positions. The District employs seasonal workers from April through November to assist in maintaining the District's 118 acres of grounds.

2. *Equipment*

These lines fund equipment for building maintenance and grounds upkeep. Funds are used to replace some snow removal equipment, as needed and one grounds vehicle.

3. *Contractual Services – Maintenance*

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

4. *504 Accommodations*

Included in a equipment line, this area of the budget funds building accommodations mandated by Section 504 disability determinations, an unfunded federal mandate. This is a relatively new cost category; requests for air conditioning/HEPA filtration continue to grow. The facilities director works with the special education director in determining reasonable and appropriate accommodations as required by law, and with the Assistant Superintendent for Personnel for needed accommodations for staff. This line is funded at \$22,000 for 2016-17. 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. These allocations have been reduced by 22% since 2009-10, however, the 2016-17 amount is the same as the current year. Principals' requests for building refurbishment typically exceed available funds.

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

The following is an update of previously funded facilities improvements, and a list for 2016-17 that includes the highest-priority projects. These address safety, security, program and maintenance issues. The total request is \$2,867,171, consisting of \$1,251,931 in Plant Improvement Projects and \$1,615,240 in Transfer to Capital Projects.

Update on projects funded in 2015-16

- At Edgewood, the underground drainage above the oil tank was replaced and pavement repaired. This project was originally budgeted at \$65,000. The final cost on this project was \$117,276 due to change orders required to make more extensive repairs once the contractors were below the pavement surface.
- The Fox Meadow kindergarten playground equipment was replaced this past summer. Original Budget - \$95,000. Final Cost - \$83,514.
- Also at Fox Meadow, funds were requested to relocate and re-orient the school office to improve security. By providing a window facing the entrance, relocating desks, and installing double entrance doors to the outside, the office staff can now keep track of those entering and exiting the building. Original Budget - \$395,000. Final Cost - \$389,537.
- At Heathcote, \$280,000 was requested to upgrade the fire alarm to an addressable system that complies with current New York State building code. This is part of a multi-year plan to upgrade the alarm systems at all five elementary schools. Final Cost - \$150,916.
- At the Middle School, funds were requested to replace and relocate the dust collection system in the technology classroom. The estimated cost was \$70,000; however bids came in more than double this amount. This project is currently on hold.
- The High School's Dean Field is used for football and baseball, both for interscholastic teams and the local Little League. Repair and renovation of the entire field was proposed for inclusion in the December 2014 bond referendum, but was ultimately removed. Ruts and drainage issues in the baseball field present safety issues for athletes, and the low fence between the field and the parking area results in damage to parked cars from baseballs. In the 2015-16 budget, \$270,000 was allocated for this purpose. During the course of the school year the District commissioned a district wide fields condition study putting on hold the work at Dean Field. The district wide fields condition study will, once completed, guide the district's field improvements. Any money previously allocated for Dean Field will be used for those improvements once work commences.
- Roof repairs identified by the District's engineering consultant were completed for \$300,000.
- The 2015-16 budget funded a reorganization of the technology department, including combining the technical support services, audiovisual, and administrative technology staff who currently occupy two separate areas. These funds renovated space and upgraded ventilation and air conditioning so that all tech employees can now be located in the same area in the High School. Budget -\$240,000. Final Cost \$252,556.

Requested Projects 2016-17

- At Edgewood, stairs located at the southwest entrance are in need of repair. \$70,000 is requested for this purpose.
- Also at Edgewood, \$271,700 is requested to upgrade the fire alarm to an addressable system that complies with current New York State building code. This is part of a multi-year plan to upgrade the alarm systems at all five elementary schools.
- At the Middle School, the original gym bleachers in the main gym need to be replaced. \$30,000 is requested for this project.
- Also at the Middle School, music room renovations were originally part of the voter approved December 2014 Bond Project. Updated estimates on this project have increased to the extent that this particular item of the project has been removed from the bid scope. Items were removed in order to bring the pricing of the scope of work in line with the bond maximum approved by voters. In order to complete this work \$400,000 is requested as part of the 2016-17 budget.

- Funds were previously allocated to replace fencing and pave an area of Village property adjacent to the existing bus compound to provide more storage for buses. The expansion is needed because of the severe overcrowding in the compound, which has led to injuries and accidents. However, work could not proceed until a new lease agreement was reached with the Village of Scarsdale, as both the compound and the new space are located on their property. In 2013, the Village and District boards approved a new shared services agreement for the maintenance garage and a new lease for the bus compound that greatly expanded the available space, as the Village decided to relocate its water pipes to a more secure location after a major theft. The updated estimated to complete this work requires additional funding of \$190,000 to complete the project in the summer of 2016.
- As part of the recently completed Building Condition Survey, district-wide paving was identified as an area of concern. Recent harsh winters, this past winter notwithstanding, have placed numerous parking lots and driveways into a state of disrepair. In order to begin to address the worst areas \$821,931 is requested.
- According to the District's roofing consultants the District has approximately 24,347 sq. ft. of roof that is in poor condition and needs replacement. The majority of this roofing is located at the High School. \$723,540 is requested to address the work at the High School and \$30,000 to address work at Fox Meadow Elementary School.
- In addition, \$325,000 is requested as the annual allocation for the repair of additional roofs and masonry. The District's consultants will identify the specific areas that this work will address.

2016-17 Plant Improvement & Capital Project Budgets

SCHOOL	PROJECT	Annual Appropriation General Fund	Transfer to Capital Fund	TOTAL BY BUILDING
Edgewood	Repair stairs at south entrance	\$ 70,000		\$ 70,000
	Fire alarm system update	\$ -	\$ 271,700	\$ 271,700
Fox Meadow	Roof Replacement (CPF)	\$ -	\$ 30,000	\$ 30,000
Middle School	Replace gym bleachers	\$ 35,000	\$ -	\$ 35,000
	Music room renovations		\$ 400,000	\$ 400,000
High School	Reverse funding for auto shop conversion (partially)	\$ -	\$ (150,000)	\$ (150,000)
	Additional funding to supplement 2014 Project (Related to Fitness Center)		\$ 150,000	\$ 150,000
District-wide	Roof - Repairs (GF) Replacement (CPF)	\$ 325,000	\$ 723,540	\$ 1,048,540
	Re-paving	\$ 821,931		\$ 821,931
	Bus Compound		\$ 190,000	\$ 190,000
	TOTAL PLANT IMPROVEMENT & TRANSFER TO CAPITAL PROJECT FUND	\$ 1,251,931	\$ 1,615,240	\$ 2,867,171

I. GENERAL SUPPORT (Continued)

Administrative Technology Budget

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

The Data Services team manages the student information system (Infinite Campus), which includes District census information, District-wide attendance reporting, student scheduling, health records, report cards, and the parent portal. The team oversees District-wide systems that support the finance, food services, human resources, transportation, and facilities departments, as well as Google Apps for Education for emailing and collaboration. The team is also responsible for all state and federal reporting related to student data and teacher evaluation.

The Data Services team continues to implement new technology solutions and enhancements throughout the District. This year, the budget will increase to cover the annual licenses for newly implemented systems, such as: AESOP, the District's substitute placement and absence management system; My Learning Plan, the new professional development tracking and management software; the SMARTS Employee Web Portal used by staff for entry and verification of healthcare related data to comply with the Affordable Care Act; increased license fees for Infinite Campus; and annual license fees for Online Student Registration. The budget also supports the replacements of aged administrative servers.

The total cost for the new systems amounts to \$75,000 of which \$69,000 will be funded through cost savings achieved primarily through the migration of the District-wide email system from GroupWise to Gmail, but also through process improvements which allowed the Data Services team to eliminate the need for Certify, a data verification system offered by BOCES.

	2014-15 Actual Expended	2015-16 Adopted Budget	2015-16 Estimate Expended	2016-17 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec) Budget to Budget	% Budget to Est. Exp.
ADMINISTRATIVE TECHNOLOGY							
Administrative Technology							
Salaries	439,147	588,471	520,805	593,427	4,956	0.84%	13.94%
Equipment / Furniture	53,998	55,000	79,500	75,184	20,184	36.70%	(5.43%)
Supplies / Materials	57,773	69,647	45,147	33,291	(36,356)	(52.20%)	(26.26%)
Contractual and Other	167,503	170,372	170,372	185,423	15,051	8.83%	8.83%
BOCES Services	36,738	36,926	36,926	43,988	7,062	19.12%	19.12%
TOTAL ADMINISTRATIVE TECHNOLOGY	755,158	920,416	852,750	931,313	10,897	1.18%	9.21%

I. GENERAL SUPPORT (Continued)

Special Items

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

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 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. The budget shows an increase of \$126, or 0.02% compared to the budget increase, and 1.78% and compared to the current year actual expenditures. This small increase is linked to our positive claims experience. The bulk of these funds provide for general liability, automobile liability, and Board liability policies.

2. District Memberships

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

3. BOCES Administrative and Facilities Fees

This line represents a required assessment from Southern Westchester BOCES for administrative costs, as well as rental fees for classroom space in lower Westchester. It will increase by \$34,878 compared to the 2015-16 budgeted assessment, a 6.74% increase. This increase is due to an increase in Scarsdale’s share of the BOCES overhead based on enrollment and student attendance. **See Appendix D for a 10-year history of BOCES assessments.**

4. Tax Certiorari Appropriation

The Certiorari Reserve balance as of June 30, 2015 was \$3,451,409 which will need to be increased by another \$1,650,000 to address the additional filings in the current year. In addition, there is a continued appropriation of \$100,000 in the 2016-17 budget. If this is exhausted, claims will be settled using the reserve fund. If not, the remaining funds will be used to augment the tax certiorari reserve or be allocated to undesignated fund balance. **See Appendix E for a 10-year history of tax certiorari settlements.**

	2014-15 Actual Expended	2015-16 Adopted Budget	2015-16 Estimate Expended	2016-17 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec) Budget to	% Budget to Est. Exp.
SPECIAL ITEMS							
District Insurance	571,444	590,645	580,429	590,771	126	0.02%	1.78%
Memberships	28,488	35,633	35,633	35,633	0	0.00%	0.00%
BOCES Administration Charge	475,434	517,218	517,218	552,096	34,878	6.74%	6.74%
Tax Certiorari Payments	73,245	100,000	100,000	100,000	-	0.00%	0.00%
TOTAL SPECIAL ITEMS	1,148,610	1,243,496	1,233,280	1,278,500	35,004	2.81%	3.67%

Please proceed to the next page

	2014-15 Actual Expended	2015-16 Adopted Budget	2015-16 Estimate Expended	2016-17 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% inc. / (Dec) Budget to	% (Dec) Budget to Est. Exp.
II INSTRUCTION							
Admin & Prog. Improv.	4,845,769	5,204,298	5,321,723	5,380,716	176,418	3.39%	1.11%
Day School Program	53,541,168	55,014,931	54,451,888	55,375,974	361,043	0.66%	1.70%
Special Education	11,413,650	12,011,204	11,311,497	11,835,797	(175,407)	(1.46%)	4.64%
Instructional Support	1,397,287	1,575,179	1,530,145	1,666,888	91,709	5.82%	8.94%
Pupil Personnel	6,399,743	6,434,434	6,634,740	6,893,924	459,490	7.14%	3.91%
TOTAL INSTRUCTION	77,597,617	80,240,046	79,249,993	81,153,299	913,253	1.14%	2.40%
Encumbrances - Year End	859,718	-	-	-	-		
GRAND TOTAL INSTRUCTION	78,457,335	80,240,046	79,249,993	81,153,299	913,253	1.14%	2.40%

II. INSTRUCTION

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

The Assistant Superintendent for Curriculum, Assessment, and Instruction is responsible for coordinating the K-12 curriculum, transition plan implementation, staff development, and supervision of coordinators and specialists. This office is also responsible for standardized testing at the elementary schools, including the hiring of translators, test security and correction, and coordination of state reporting with the Administrative Technology staff.

This part of the budget also funds building-level supervision, including the salaries for all principals and assistant principals as scheduled by contract, and the operating expenses of principals' offices in the seven schools.

INSTRUCTION	2014-15 Actual Expended	2015-16 Adopted Budget	2015-16 Estimate Expended	2016-17 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec) Budget to Budget	% Budget to Est. Exp.
ADMINISTRATION							
Asst. Sup't. for Instruction's Office							
Salaries	341,244	355,505	305,054	300,353	(55,152)	(15.51%)	(1.54%)
Equipment / Furniture	-	-	-	-	-	0.00%	0.00%
Supplies / Materials	-	9,247	9,247	9,247	-	0.00%	0.00%
Contractual and Other	11,029	29,352	29,352	29,352	-	0.00%	0.00%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Assist. Sup't for Instruc. Office	352,274	394,104	343,653	338,952	(55,152)	(13.99%)	(1.37%)
Supervision							
Salaries							
Salaries - Edgewood	273,568	283,514	283,964	285,006	1,492	0.53%	0.37%
Salaries - Fox Meadow	317,535	289,469	322,924	330,303	40,834	14.11%	2.29%
Salaries - Greenacres	276,658	262,638	258,513	259,555	(3,083)	(1.17%)	0.40%
Salaries - Heathcote	272,177	275,174	278,264	279,306	4,132	1.50%	0.37%
Salaries - Quaker Ridge	342,977	333,484	304,691	314,030	(19,454)	(5.83%)	3.07%
Salaries - Middle School	794,240	800,538	806,648	809,650	9,112	1.14%	0.37%
Salaries - High School	1,175,822	1,213,472	1,222,592	1,228,532	15,060	1.24%	0.49%
Salaries - Districtwide	-	-	144,891	144,891	144,891	100.00%	0.00%
Total Salaries	3,452,977	3,458,289	3,622,487	3,651,273	192,984	5.58%	0.79%
Equipment / Furniture	4,185	11,400	11,400	16,700	5,300	46.49%	46.49%
Supplies / Materials	71,995	60,150	60,150	59,367	(783)	(1.30%)	(1.30%)
Contractual and Other	63,178	95,821	95,821	104,538	8,717	9.10%	9.10%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Supervision - Principals' Offices	3,592,335	3,625,660	3,789,858	3,831,878	206,218	5.69%	1.11%

II. INSTRUCTION (cont'd)

Staff and Curricular Development

Ongoing professional development for teachers is an integral component of the educational program. Such development takes a number of different forms.

Program Improvement

\$400,772

This budget funds projects for the implementation of the transition plan. Last year, 214 curriculum projects were funded, most of which were related to the launch of Response to Intervention at the elementary level and department and interdisciplinary program improvements at the Middle School and High School.

Arts and Aesthetic Education Initiative

\$84,633

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.

Interdependence Institute

\$26,936

The Interdependence Institute fosters the development of intercultural skills that teachers and students need to deepen global understanding and broaden their international perspectives. Through partnerships and exchanges, students and faculty develop the skills needed to successfully navigate the complexities of an increasingly interdependent world. Programs such as PIER at Yale University, and the East-West Center create opportunities for developing direct personal relationships and for digital communication to enhance global interaction.

Scarsdale Teachers Institute

\$261,535

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

Center for Innovation

\$50,000

The purpose for the Center for Innovation is to re-imagine teaching and learning, develop new models of instruction, explore the role of technology in transforming instruction, and to foster widespread change, beyond a single classroom or teacher. The allocation will fund teacher project proposals, consultants, speakers for faculty and community, conferences, and site visit expenses for collaborative teams of teachers and students.

Professional Development

\$275,410

Teacher Grants \$124,000

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

Enhancing Instruction (Academic Subjects) \$150,000

The budget supports the professional development of elementary grade teachers. This allocation will fund professional developers/consultants who are working with classroom teachers at all five schools on strategies for implementing the District's balanced literacy program in a more consistent and coherent manner.

Sustainability Initiative

\$60,000

The budget includes funding for sustainability projects in all schools and the school gardens program that includes in-class instruction and organic garden work.

Curriculum Research and Assessment

\$50,600

One of the District's strategic goals is to use data to improve instruction. This budget includes \$18,750 to bring in committees of college professors who work with teachers to develop, validate and assess High School curricular offerings. This budget also provides \$31,850 to assess the District's strategic initiatives.

INSTRUCTION (Continued)	2014-15 Actual Expended	2015-16 Adopted Budget	2015-16 Estimate Expended	2016-17 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec)	
						Budget to Budget	Budget to Est. Exp.
PROGRAM IMPROVEMENT							
Staff Development							
Program Improvement	335,218	389,099	389,099	400,772	11,673	3.00%	3.00%
Arts & Education Initiative	39,338	84,633	84,633	84,633	-	0.00%	0.00%
Interdependence Institute	70,057	26,936	26,936	26,936	-	0.00%	0.00%
Teachers' Institute	251,305	257,857	261,535	261,535	3,678	1.43%	0.00%
Center for Innovation	33,605	50,000	50,000	50,000	-	0.00%	0.00%
Professional Development	125,607	275,410	275,410	275,410	0	0.00%	0.00%
Sustainability Initiative	46,032	50,000	50,000	60,000	10,000	20.00%	20.00%
Curriculum Research & Assessment	-	50,600	50,600	50,600	-	0.00%	0.00%
Total Staff Development	901,161	1,184,534	1,188,212	1,209,886	25,352	2.14%	1.82%
 TOTAL ADMIN. & IMPROVEMENT	 4,845,769	 5,204,298	 5,321,723	 5,380,716	 176,418	 3.39%	 1.11%

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 three-year agreement between the Scarsdale Teachers Association and the Board of Education provided for salary increases through the 2015-16 school year. The contract with the Scarsdale Teachers Association is currently in negotiations. If a contract cannot be agreed upon, step and lane movements must be paid in accordance with the previous contract (Triborough Amendment to the Taylor Law).

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

The structure of Scarsdale's salary schedule is typical for districts in Westchester County, but was modified in the last contract. Effective September 30, 2015 additional steps were added to the salary schedule as Steps 2A, 6A, 11A, 14A. The new steps are derived by adding half of the difference between the numbered step and the following step (i.e. step 2A is equal to half the difference between steps 2 and 3).

At the elementary schools, enrollment projections show a need for two additional classroom teachers. An additional 2.0 FTE is budgeted to accommodate unexpected enrollment growth anywhere else in the District.

At the Middle School, an additional 1.0 FTE (0.60FTE net budget increase) will allow world language program to be enhanced by increasing instruction to everyday beginning the second semester of sixth grade. At the High School, a 1.0 FTE pre-engineering teacher will added to support the District's STEAM initiative. Also at the High School, a 1.0 FTE physical education teacher will be added for the second semester (0.50FTE net budget increase) to coincide with the completion of the fitness center as part of the December 2014 bond project. This teacher will support the implementation of a new fitness curriculum and overall focus on student wellness. Also, at the High School, a mandated program, English as a New Language (ENL), requires an additional 0.20 FTE teacher specializing in this area. **Appendix B** reflects additions and subtractions to staff.

Non-salary instructional costs are allocated to each building on a per-pupil basis. Principals assign these funds to specific departments based on need. Last year, as part of the 2015-16 budget, funding was increased by 5% to address the rising cost of textbooks and supplies. Prior to 2015-16 these allocations had been reduced by 17% compared to the 2009-10 level. Currently the per pupil allocation is \$257 at the High School, \$232 at the Middle School, and \$166 at the elementary schools, unchanged from the 2015-16 allocations.

The STA/BOE negotiated agreement reflects the extracurricular activity stipends. **See Appendix G, pp. 1-2 for a detailed listing**

INSTRUCTION (Continued)	2014-15 Actual Expended	2015-16 Adopted Budget	2015-16 Estimate Expended	2016-17 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. /	% (Dec)
						Budget to Budget	Budget to Est. Exp.
Day School Program							
Salaries							
Salaries - Edgewood	4,187,320	4,158,988	4,222,383	4,332,383	173,395	4.17%	2.61%
Salaries - Fox Meadow	4,960,485	5,041,118	5,065,742	5,065,742	24,624	0.49%	0.00%
Salaries - Greenacres	4,013,328	4,298,101	4,064,570	4,174,570	(123,531)	(2.87%)	2.71%
Salaries - Heathcote	3,936,084	4,133,352	3,877,053	3,877,053	(256,299)	(6.20%)	0.00%
Salaries - Quaker Ridge	4,393,970	4,611,308	4,497,629	4,497,629	(113,679)	(2.47%)	0.00%
Sub-Total Salaries Elem. Schools	21,491,187	22,242,867	21,727,377	21,947,377	(295,490)	(1.33%)	1.01%
Salaries - Middle School	11,703,187	12,047,141	11,758,853	11,869,661	(177,480)	(1.47%)	0.94%
Salaries - High School	16,893,725	17,495,589	17,073,985	17,230,810	(264,779)	(1.51%)	0.92%
Salaries - Districtwide	1,698,216	1,336,783	2,000,567	2,318,936	982,153	73.47%	15.91%
Total Salaries	51,786,316	53,122,380	52,560,782	53,366,784	244,404	0.46%	1.53%
 Equipment / Furniture	188,228	200,199	200,199	215,152	14,953	7.47%	7.47%
Supplies / Materials	1,102,125	1,178,695	1,178,695	1,176,043	(2,652)	(0.22%)	(0.22%)
Contractual and Other	373,730	387,695	421,863	523,495	135,800	35.03%	24.09%
BOCES Services	90,770	125,963	90,349	94,500	(31,463)	(24.98%)	4.59%
 Total Day School Program	53,541,168	55,014,931	54,451,888	55,375,974	361,043	0.66%	1.70%

II. INSTRUCTION (Continued)

Special Education Budget

This section of the budget funds instruction for pupils with special educational needs. State and federal laws regulate much of the special education program for all eligible children from 3 to 21 years of age. Scarsdale has created a comprehensive system of services aimed at complying with the mandates of the applicable laws. To the maximum extent appropriate, students participate in the general education curriculum, but they may also receive added support in general education classrooms, part-time special class settings (Learning Resource Centers), and full-time special class settings. The District will continue to contract for services from neighboring districts, BOCES, and private day and residential facilities when these are appropriate for the child.

This year's budget allocation both maintains current services and provides for an expansion of program to serve students with emotional disabilities. The 2015-2016 budget saw an increase of directed professional development within the special education department. This professional development included workshops in co-teaching and assessment tools. The 2016-17 proposed allocation maintains the ability to provide District-directed training in conjunction with department goals. In addition, the budget allocation provides for an additional FTE to staff the academic portion of the proposed Emotional Disabilities program at Scarsdale High School along with the associated material and training costs. This program will increase our ability to serve students in-district and decrease the need for tuition based outside placements.

Special education staffing is driven to two fluctuating variables: the number of identified students, and teacher/student ratios established by the state. Students are identified throughout the year, and required services must be provided immediately. Based on projected enrollment, with the exception of the additional staffing for the new High School program, staffing is projected to remain the same for the 2016-2017 year.

In addition to providing academic instruction, the District addresses students' physical health, language, and emotional needs by offering additional related services, including counseling, nursing, occupational therapy, physical therapy, and other supplemental support. In some cases, the District is required to provide instruction to students who are hospital-bound or restricted to their homes because of medical, physical or emotional conditions. All of these services are included in the 2016-17 allocation.

INSTRUCTION (Continued)	2014-15 Actual Expended	2015-16 Adopted Budget	2015-16 Estimate Expended	2016-17 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec)	%
						Budget to Budget	Budget to Est. Exp.
Special Education							
Salaries - All Schools	6,837,919	6,997,696	7,024,737	7,150,671	152,975	2.19%	1.79%
Other Costs	46,768	90,799	90,799	90,799	-	0.00%	0.00%
BOCES Services	2,327,084	2,248,534	1,995,108	2,193,350	(55,184)	(2.45%)	9.94%
Contractual School Services	2,201,879	2,674,174	2,200,853	2,400,977	(273,197)	(10.22%)	9.09%
Total Special Education	11,413,650	12,011,204	11,311,497	11,835,797	(175,407)	(1.46%)	4.64%

II. INSTRUCTION (Continued)

Instructional Support

Audiovisual and Technical Support Services

The Technical Services team is part of the Information Technology department. The team manages the District's network infrastructure, servers, phone system, and computer hardware. The team also helps to prepare teaching materials, repairs audiovisual equipment and computers, delivers and configures equipment, and provides technical services to the schools' instructional technology, library, and Internet-related programs. The team is responsible for maintaining the District's servers and Internet services. It also provides other support related to computer and network security.

The Technical Services team is responsible for specifying, purchasing, and installing District A/V and computer hardware, as well as for maintaining District A/V and computer inventory. It is also responsible for sound and stage lighting systems, District-wide, as well as for the installation and maintenance of mounted classroom display technology. In addition, the team hosts and provides programming for the District's public access cable channel 77, and Verizon FIOS channel 27. Programs include televised Board of Education reports and other school-related programming. A schedule of current programming can be found on the District Web site.

This budget includes an increase of \$15,000 to cover the cost of repairing aging Smartboard projectors and a growing number of mobile devices. Phone system expansions, maintenance and support are budgeted under the Utilities budget.

Instructional Computers

This budget includes salaries for the Director of Instructional Technology and Innovation, network specialists, and hardware technicians. Funds are requested for one additional part-time aide to support the growth of the instructional technology program in the elementary schools (there are currently two part-time aides for five schools). It also provides approximately \$160,000 for software and online services, of which approximately \$75,000 is "reimbursed" by state software aid. This budget also supports the maintenance of the District Web site, helping to facilitate the distribution of online documents and decreasing paper use. The budget also provides for District Internet access and government-mandated Internet filtering services, as well as school library technology and support for subscription databases

Lease-purchase for the long-range technology plan is funded through debt service, but is discussed here. Hardware and software funds support the goals of the District's technology plan. Funds for the next phase of the plan will remain flat at approximately \$1,399,000 for next year. This budget will replace obsolete instructional technology, provide additional mobile devices for students and teachers, purchase computer peripherals, and support the expansion of the wireless network in common spaces.

	2014-15	2015-16	2015-16	2016-17	Budget to	%	%
	Actual	Adopted	Estimate	Proposed	Budget	Inc. /	(Dec)
INSTRUCTIONAL SUPPORT	Expended	Budget	Expended	Budget	\$ Increase	Budget to	Budget to
					(Decrease)	Budget	Est. Exp.
Audiovisual Services							
Salaries	347,299	427,552	393,746	442,972	15,420	3.61%	12.50%
Equipment / Furniture	9,912	6,000	6,000	6,000	-	0.00%	0.00%
Supplies / Materials	19,224	22,100	22,100	23,550	1,450	6.56%	6.56%
Contractual and Other	61,225	66,099	66,099	79,649	13,550	20.50%	20.50%
BOCES Services	-	-	-	-	-	#DIV/0!	0.00%
Total Audiovisual Services	437,661	521,751	487,945	552,171	30,420	5.83%	13.16%
Instructional Computers							
Salaries	537,768	604,268	593,040	658,040	53,772	8.90%	10.96%
Consulting Fees	15,000	2,000	2,000	2,000	-	0.00%	0.00%
Instructional Computer Software	150,245	155,000	155,000	160,500	5,500	3.55%	3.55%
Other Expenses	251,614	288,160	288,160	289,177	1,017	0.35%	0.35%
BOCES Services	5,000	4,000	4,000	5,000	1,000	25.00%	25.00%
Total Instructional Computers	959,627	1,053,428	1,042,200	1,114,717	61,289	5.82%	6.96%
TOTAL INSTRUCTIONAL SUPPORT	1,397,287	1,575,179	1,530,145	1,666,888	91,709	5.82%	8.94%

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.

Contractual Services

Included in the Guidance budget under contractual services are the fees for social workers at the Middle and High Schools provided by the Scarsdale Family Counseling Service (SFCS).

Psychological Services

This budget provides for the salaries, equipment, supplies and other items necessary to provide psychological services to seven schools. Staffing is reflective of an additional full time psychologist to staff the proposed emotional disabilities program at Scarsdale High School.

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 supervision, coaching stipends, equipment, supplies, and officiating fees for the interscholastic athletic program. The budget shows increases for the purchase of athletic equipment and supplies to support the expanding participation in these activities at both the High School and the Middle School. **See Appendix G – pp. 3-5 for detailed coaching summary.**

	2014-15 Actual Expended	2015-16 Adopted Budget	2015-16 Estimate Expended	2016-17 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec) Budget to	% Budget to Est. Exp.
PUPIL PERSONNEL SERVICES							
Guidance							
Salaries	2,387,545	2,426,564	2,443,121	2,460,191	33,627	1.39%	0.70%
Equipment / Furniture	-	-	-	-	-	0.00%	0.00%
Supplies / Materials	2,766	3,349	3,349	2,913	(436)	(13.02%)	(13.02%)
Contractual and Other	255,100	254,802	250,566	260,373	5,571	2.19%	3.91%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Guidance	2,645,411	2,684,715	2,697,036	2,723,477	38,762	1.44%	0.98%
Psychological Services							
Salaries	1,374,819	1,388,171	1,388,615	1,500,565	112,394	8.10%	8.06%
Equipment / Furniture	555	600	600	600	-	0.00%	0.00%
Supplies / Materials	32,505	16,591	16,591	16,591	-	0.00%	0.00%
Contractual and Other	1,409	837	837	837	-	0.00%	0.00%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Psychological Services	1,409,288	1,406,199	1,406,643	1,518,593	112,394	7.99%	7.96%
Health Services							
Salaries	922,686	911,619	925,080	912,704	1,085	0.12%	(1.34%)
Equipment / Furniture	-	1,000	1,000	1,000	-	0.00%	0.00%
Supplies / Materials	43,321	22,540	22,540	22,540	-	0.00%	0.00%
Contractual and Other	165,135	186,439	171,820	191,140	4,701	2.52%	11.24%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Health Services	1,131,142	1,121,598	1,120,440	1,127,384	5,786	0.52%	0.62%
Interscholastic Athletics							
Salaries	883,043	880,360	1,066,200	1,160,441	280,081	31.81%	8.84%
Equipment / Furniture	19,526	22,148	22,148	7,000	(15,148)	(68.39%)	(68.39%)
Supplies / Materials	39,327	46,425	46,425	58,729	12,304	26.50%	26.50%
Contractual and Other	169,023	168,768	168,768	183,300	14,532	8.61%	8.61%
BOCES Services	102,983	104,221	107,080	115,000	10,779	10.34%	7.40%
Total Interscholastic Athletics	1,213,902	1,221,922	1,410,621	1,524,470	302,548	24.76%	8.07%
TOTAL PUPIL PERSONNEL SVCS.	6,399,743	6,434,434	6,634,740	6,893,924	459,491	7.14%	3.91%

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	2014-15 Actual Expended	2015-16 Adopted Budget	2015-16 Estimate Expended	2016-17 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec) Budget to Budget	% (Dec) Budget to Est. Exp.
III TOTAL PUPIL TRANSPORTATION	3,721,207	4,183,969	4,094,905	4,231,347	47,378	1.13%	3.33%
Encumbrances - Year End	1,358	-	-	-	-		
GRAND TOTAL PUPIL TRANS.	3,722,565	4,183,969	4,094,905	4,231,347	47,378	1.13%	3.33%

III. PUPIL TRANSPORTATION

The Pupil Transportation section of the budget provides for student transportation to and from school, maintenance of the District's fleet, and acquisition of new vehicles as needed. The fleet annually travels over 640,000 miles.

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 1,847 students for regular education programs in the District, or almost 40% of District students. This percentage remains consistent over time.
- By law, the District must transport students living 1.5 miles or more from private/parochial schools located within a 15-mile radius of their Scarsdale address. Special education students attending District-approved programs inside and outside Scarsdale are eligible for transportation without regard to distance. We transport 387 students to 83 private, parochial and special education programs both in and out of Scarsdale. Local parochial school students are transported to special education services in District buildings. Special education students now require nine bus monitors to provide supervision. The department works with the Special Education Director to determine this staffing.
- The District transports students to athletic and other extracurricular events and on school-related field trips where possible.

The need for drivers after school for sports and activities has continued to grow. The District tries to address this need economically by hiring four part-time drivers for the after-school period. The drivers' contract was recently renegotiated, adding 1% to salary after several years without adjustments.

Fuel costs have decreased recently. The 2015-16 budget assumed a cost per gallon of \$2.50; the most recent billing from the Village of Scarsdale reflected a price of \$1.40 per gallon for diesel, and \$1.60 per gallon for unleaded gasoline. The 2016-17 gasoline budget will remain at \$2.50 per gallon to accommodate unforeseen fluctuations.

The District's fleet is aging, and its average age exceeds nine years. A long-range vehicle replacement program is supported by a rigorous evaluation process. No large buses were purchased in 2007-08 and 2011-12 and one each was purchased in 2008-09, 2009-10, 2010-11, and 2013-14. Two large buses were funded in 2014-15. In 2015-16, one large bus, two mini-buses, one wheelchair van, and two small vehicles were funded. Funds are requested in 2016-17 to purchase two large buses and two mini-buses; the District needs to make similar additions to the fleet each year for the next three years in order to keep up with appropriate vehicle replacement. If the District does not replace buses as scheduled, it will need to enter into a new lease-finance arrangement in coming years. The equipment line also includes an allowance for replacing radio equipment. **See Appendix H for detailed vehicle information.**

Contracted Services is the second largest component of this budget, and will rise next year as the fleet ages. This portion includes maintenance/repair of the District's fleet, and transportation not provided by District vehicles. Maintenance costs continue to rise, but timely maintenance and repair of vehicles is critical to the safety of students and drivers. Since 1991, the District has shared the cost of the Village maintenance garage and contracted with the Village for inspections, maintenance, and needed repairs. The rental cost for this space is approximately \$125,000, which includes an increase in leased space to better accommodate the buses. 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.

	2014-15 Actual Expended	2015-16 Adopted Budget	2015-16 Estimate Expended	2016-17 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec) Budget to	% Budget to Est. Exp.
DISTRICT OPERATED VEHICLES							
Salaries	2,377,155	2,419,295	2,443,822	2,447,373	28,078	1.16%	0.15%
Equipment / Furniture	247,514	356,700	335,888	311,400	(45,300)	(12.70%)	(7.29%)
Supplies / Materials	186,518	248,450	148,450	248,450	-	0.00%	67.36%
Contractual and Other	16,888	43,700	81,595	83,245	39,545	90.49%	2.02%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total District Operated Vehicles	2,828,075	3,068,145	3,009,755	3,090,468	22,323	0.73%	2.68%
CONTRACTUAL SERVICES							
Garage Equipment	-	-	-	-	-	0.00%	0.00%
Vehicle Maint. & Repair	865,240	937,679	916,455	972,184	34,505	3.68%	6.08%
Lease - Maintenance Facility	-	135,755	126,305	126,305	(9,450)	(6.96%)	0.00%
Contractual and Other	11,162	27,140	27,140	27,140	(0)	(0.00%)	0.00%
Athletics & Extracurricular	16,730	10,800	10,800	10,800	-	0.00%	0.00%
BOCES Services	-	4,450	4,450	4,450	-	0.00%	0.00%
Total Contractual Services	893,132	1,115,824	1,085,150	1,140,879	25,055	2.25%	5.14%
TOTAL TRANSPORTATION	3,721,207	4,183,969	4,094,905	4,231,347	47,378	1.13%	3.33%

Please proceed to the next page

	2014-15 Actual Expended	2015-16 Adopted Budget	2015-16 Estimate Expended	2016-17 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec) Budget to	% (Dec) Budget to Est. Exp.
IV TOTAL COMMUNITY SVCS.	344,857	366,454	391,254	379,126	12,672	3.46%	(3.10%)
Encumbrances - Year End	-	-	-	-	-		
GRAND TOTAL COMMUNITY SVCS.	<u>344,857</u>	<u>366,454</u>	<u>391,254</u>	<u>379,126</u>	<u>12,672</u>	<u>3.46%</u>	<u>(3.10%)</u>

IV. COMMUNITY SERVICES

Civic Activities and Census

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

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

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

School Functions This is overtime related to use of buildings for school-related activities that take place after normal hours. There is no reimbursement.

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

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

	2014-15 Actual Expended	2015-16 Adopted Budget	2015-16 Estimate Expended	2016-17 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec) Budget to Budget	% (Dec) Budget to Est. Exp.
CIVIC ACTIVITIES							
Recreation Department	27,287	39,513	39,513	40,106	593	1.50%	1.50%
Community Groups	49,353	46,189	46,189	46,882	693	1.50%	1.50%
School Functions	136,228	144,866	144,866	147,039	2,173	1.50%	1.50%
Teen Center	65,000	65,000	65,000	65,000	-	0.00%	0.00%
Total Civic Activities	277,869	295,568	295,568	299,027	3,459	1.17%	1.17%
CENSUS	66,988	70,886	95,686	80,099	9,213	13.00%	(16.29%)
TOTAL COMMUNITY SVC.	344,857	366,454	391,254	379,126	12,672	3.46%	(3.10%)

Please proceed to the next page

	2014-15 Actual Expended	2015-16 Adopted Budget	2015-16 Estimate Expended	2016-17 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec) Budget to	% (Dec) Budget to Est. Exp.
V UNDISTRIBUTED							
Employee Benefits	35,614,314	36,937,090	35,158,328	37,405,897	468,807	1.27%	6.39%
Debt Service - Lease Purchases	1,910,158	2,106,046	2,106,565	2,228,635	122,589	5.82%	5.79%
Debt Service - Bonds	7,666,133	7,661,894	7,653,830	7,667,775	5,881	0.08%	0.18%
 TOTAL UNDISTRIBUTED	45,190,606	46,705,030	44,918,723	47,302,307	597,277	1.28%	5.31%
Encumbrances - Year End	-	-	-	-	-		
GRAND TOTAL UNDISTRIBUTED	45,190,606	46,705,030	44,918,723	47,302,307	597,277	1.28%	5.31%

V. UNDISTRIBUTED COSTS

Employee Benefits

Teachers Retirement System/Employee Retirement System Assessments

These are mandatory contributions to the NYS Retirement Systems. 2016-17 contribution rates for the Teachers' Retirement System (TRS) will decrease substantially as a result of investment returns; the rate for the Employees' Retirement System (ERS) will also fall. For the ERS, the required contribution for 2015-16 was 18.12% of salary; for 2016-17, that rate will decrease to 15.44% or 14.9% less. The TRS contribution for 2015-16 was 13.26% of salary; for 2016-17, that rate will decrease to 11.72%, an 11.6% decrease.

Social Security/Medicare

This represents the District's share of the FICA tax. For 2016 the maximum wage base is \$118,500. Because the District's fiscal year covers two calendar years, we must estimate the maximum wage for 2017. This budget assumes an increase in the 2017 maximum wage base based on recent trends. Coupled with contractual salary increases, this will result in a 3.77% budget-to-estimated actual increase in FICA expense.

Health Insurance

The budget for the self-insured health plan is increasing 2.53% on a budget to budget basis and 9.11% when compared to this year's estimated actual result. This number reflects the third year of a premium contribution to health care by members of the Scarsdale Teachers' Association as well as contributions from all other bargaining units. The District relies on stop-loss insurance to reduce its risk from excessive claims volatility.

Dental Insurance and Other Union Welfare Funds

The Scarsdale Teachers Association, regardless of the union affiliation of the employee, manages dental insurance and other items included in the District's benefit package. The District pays the STA a contractually stipulated amount, times the number of covered employees. The 2016-17 contribution of \$1,936 per full-time employee is unchanged from the prior year. This actual contribution level for 2016-17 is unknown at this time and will be contractually negotiated.

Life Insurance

The District pays for term life insurance for nearly all District employees. The cost is increasing 5.0% after a 4.2% increase in the current year.

Unemployment Insurance

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

Workers' Compensation

This mandated coverage is estimated to increase by 5.6% compared to the current year actual. These increases are based on the District's recent experience in our workers' compensation consortium as well as a loss of earnings on the consortium investments.

Other Benefits

This category primarily includes the contractually negotiated reimbursement to District retirees for Medicare premiums. These reimbursements have increased significantly in the current year and we anticipate the same next year. This item also includes the Employee Assistance Program, disability insurance, and 403(b) administrator's fees.

UNDISTRIBUTED EXPENSES	2014-15 Actual Expended	2015-16 Adopted Budget	2015-16 Estimate Expended	2016-17 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec) Budget to Budget	% (Dec) Budget to Est. Exp.
EMPLOYEE BENEFITS							
Teachers' Retirement	10,652,830	8,455,796	8,232,254	8,304,672	(151,124)	(1.79%)	0.88%
Employees' Retirement	2,786,046	2,703,346	2,112,940	2,378,151	(325,195)	(12.03%)	12.55%
Social Security / Medicare	5,465,479	5,845,000	5,645,000	5,857,600	12,600	0.22%	3.77%
Health Insurance	13,958,267	17,103,598	16,072,753	17,536,577	432,979	2.53%	9.11%
Dental Insurance	1,116,220	1,151,920	1,157,728	1,175,152	23,232	2.02%	1.51%
Life Insurance	196,197	211,680	204,390	214,610	2,930	1.38%	5.00%
Unemployment Insurance	40,244	66,586	66,586	66,586	-	0.00%	0.00%
Workers' Compensation	555,844	546,338	547,399	578,053	31,715	5.81%	5.60%
Other Benefits	843,187	852,826	1,119,278	1,294,496	441,670	51.79%	15.65%
TOTAL EMPLOYEE BENEFITS	35,614,314	36,937,090	35,158,328	37,405,897	468,807	1.27%	6.39%

V. UNDISTRIBUTED COSTS (Continued)

Debt Service

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

In September 2008, the District refinanced the outstanding balances of the January 2000 and December 2000 debt, saving \$544,000 over a seven-year period or an average of \$78,000 per year.

In October 2010, the District refinanced the outstanding balances of the June 2002 debt, saving \$2,700,000 over a nine-year period or an average of \$300,000 per year.

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

In June 2012, the District refinanced the outstanding balances of the February 2004 debt, saving \$1,000,000 over a seven-year period or an average of \$147,000 per year.

In May 2014, the District authorized refinancing the outstanding balances of the August 2006 debt saving \$970,000 over a thirteen-year period or an average of \$74,500 per year.

In December 2014, District voters approved a bond issuance of \$18,120,000 for repairs and renovations to the District's buildings.

In June 2015, the District issued a one-year Bond Anticipation Note (BAN) in the amount of \$1,675,000 to fund the initial stages of this work. Sometime in 2016-17 the District intends on issuing a combined BAN and Serial Bond for the remaining balance of this project. The debt service associated with this BAN will replace maturing debt, so there will be minimal increase in budget as a result of the construction.

This category also includes installment purchase payments for the District's long-range technology plan as noted on p. 42. Using a lease agreement, the District is planning to purchase \$1,399,000 in computer equipment as a continuation of its long-range replacement plan.

See Appendix J, page 4 and page 44 for more information.

In 2014-15, the District entered into a five-year lease offered on New York State contract to pay for 20 copiers District-wide.

See Appendix J, page 5

UNDISTRIBUTED EXPENSES (CONTINUED)	2014-15 Actual Expended	2015-16 Adopted Budget	2015-16 Estimate Expended	2016-17 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec) Budget to Budget	% Budget to Est. Exp.
DEBT SERVICE							
Lease Purchases							
Lease Purchase - Computers	1,115,370	1,236,517	1,238,264	1,360,334	123,817	10.01%	9.86%
Lease Purchase - Energy Performance Contract	621,195	621,195	621,195	621,195	-	0.00%	0.00%
Lease Purchase - Copiers	173,594	248,334	247,106	247,106	(1,228)	(0.49%)	0.00%
Lease Purchase - Buses	-	-	-	-	-	0.00%	0.00%
Total Lease Purchases	1,910,158	2,106,046	2,106,565	2,228,635	122,589	5.82%	5.79%
Bonds							
Principal Payments	6,415,299	6,500,000	6,500,000	6,465,000	(35,000)	(0.54%)	(0.54%)
Interest Payments	1,250,834	1,161,894	1,153,830	1,202,775	40,881	3.52%	4.24%
Total Bonds	7,666,133	7,661,894	7,653,830	7,667,775	5,881	0.08%	0.18%
TOTAL DEBT SERVICE	9,576,291	9,767,940	9,760,395	9,896,410	128,470	1.32%	1.39%

Fund Balance and Budget Surplus

Fund Balance is created when expenditures are less than revenues. The Board may retain some or all of the fund balance in several reserves designated by state law, or return a portion of it to taxpayers as a reduction to the tax levy in the form of Assigned Fund Balance.

Budget surpluses result from lower than anticipated costs in budget categories, specifically health insurance claims, special education costs, and utility costs. Each of these budget categories is difficult to anticipate at the time the budget is prepared. Because of their unpredictable nature, it is also possible that these budget areas could produce deficits in any given year that would require funding from other expenditure lines. In fact, there have been years where the District has had to increase its overall budget by allocating funds from the Undesignated Fund Balance. In the current year, health insurance claims, special education costs, and utility costs are all projected to be under-budget.

Historically the District had included a planned surplus in its budget. In the 2015-16 Budget, the District eliminated the planned surplus (expenditure) entirely; it also virtually eliminated the use of prior year surplus as a revenue item, reducing it to \$500,000. This rectified a long-standing structural issue with the District's budget. This approach means that the District may not be able to fund emergency expenditures within a current year's budget. Therefore, a critical component of this plan is to replenish the District's reserve levels, which had decreased in recent budget years. As of year ending June 30, 2015, as planned, the District began this effort by bringing the total fund balance to \$16.2 million.

With a projected surplus of revenues over expenditures, the District is projected to be well positioned for the year-ending June 30, 2016. This surplus will allow the Undesignated Fund Balance to rise close to the maximum level under state law (4%), the health insurance reserve to grow to a healthy \$3.75 million as a protection against unanticipated deficits from the self-insured health plan, and an additional \$1.65 million infusion into the tax certiorari reserve to insulate the District against a high number of potential tax certiorari proceedings. In addition, \$1,100,000 will be allocated as Assigned Fund Balance, as a direct offset to the tax levy.

Budget Surplus and Fund Balance (Continued)

The District maintains the following reserve accounts:

Tax Certiorari Reserve This reserve funds 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. Settlements are traditionally negotiated by the Village of Scarsdale, representing both the Village and the District. Funds are reserved on a claim-by-claim basis.

Health Insurance Reserve The District uses a self-insured health plan, which is estimated to have saved taxpayers millions of dollars since inception, but which, by its nature, is volatile and unpredictable. This reserve, also known as a “rate stabilization reserve,” was recently authorized by the New York State legislature and signed into law by the governor. It will projected to be funded at \$3.75 million and would be used to fund deficits related to the health plan.

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.

Retirement Contribution Reserve This reserve is available to fund contributions to the State Retirement System for non-certified staff. This reserve will remain unchanged from prior year, as retirement costs decreased in 2015-16 and will decrease again in 2016-17.

Undesignated/Unreserved Fund Balance This is a general-purpose reserve that can be used by the Board of Education for any lawful purpose. By law, it cannot exceed 4% of the following year’s budget. The projected 2015-16 Undesignated Fund Balance will rise close to the 4% maximum level under state law.

Designated for Next Year This is the amount of surplus shown as a revenue item (“Prior Year Surplus”) in the budget, offsetting tax levy by the same amount. The 2016-17 budget plan calls for using \$1,100,000 of the current year surplus as a revenue item.

Fund Balance Projection for 2015/16 and 2016/17

Category	2015-16 Orig. Bud.	2015-16 Est. Actual	2015-16 Est. Surplus (Deficit)		2016-17 Prop. Bud.	2016-17 Est. Actual	2016-17 Est. Surplus (Deficit)	
Revenue:								
Tax Levy	139,259,273	139,259,273	-		140,142,277	140,142,277	-	
State Aid	6,005,034	6,453,544	448,510		6,832,333	6,832,333	-	
Interest Earnings	100,000	160,000	60,000		239,185	239,185	-	
Interest - Reserves	3,000	6,277	3,277		8,700	8,700	-	
Prior Year Fund Balance used	500,000	-	(500,000)		1,100,000	-	(1,100,000)	
Reserves - Budgeted to be used	-	-	-		-	-	-	
All Other - Including PILOT's	2,180,773	2,108,371	(72,402)		2,131,802	2,131,802	-	
Total Revenue	148,048,080	147,987,465	(60,615)		150,454,297	149,354,297	(1,100,000)	(A.)
Expenditure:								
Teaching Salaries (all codes)	59,585,282	59,455,282	130,000		60,202,926	60,202,926	-	
Special Education (net of Sal)	5,013,507	4,286,759	726,748		4,685,126	4,685,126	-	
Oil / Gas	1,082,000	732,000	350,000		1,082,000	1,082,000	-	
Health Insurance	17,103,598	16,072,753	1,030,845		17,536,577	17,536,577	-	
All Other	65,263,693	64,502,019	761,674		66,947,668	66,947,668	-	
Other Fund Balance Items	-	(300,000)	300,000		-	(300,000)	300,000	
Total Expenditures	148,048,080	144,748,813	3,299,267		150,454,297	150,154,297	300,000	(B.)
	June 30, 2015 Actual	June 30, 2015 Est. Actual	Changes (+/-) to Fund Balance		June 30, 2016 Est. Actual	Current 2016-17 Est. Act.	Changes (+/-) to Fund Balance	
Fund Balance:								
Tax Certiorari Reserve	3,451,409	5,101,409	1,650,000		5,101,409	5,101,409	-	
Health Insurance	3,200,027	3,750,000	549,973		3,750,000	3,750,000	-	
Debt Service	296,337	296,337	-		296,337	296,337	-	
Retirement Contribution Reserve	1,405,340	1,405,340	-		1,405,340	1,405,340	-	
Undesignated	5,266,244	5,704,923	438,679		5,704,923	5,704,923	-	
All Other	5,000	5,000	-		5,000	5,000	-	
Current Year Encumbrances	2,120,363	2,120,363	-		2,120,363	2,120,363	-	
Subtotal - Before Est. Budgeted Designations	15,744,720	18,383,372	2,638,652		18,383,372	18,383,372	-	
Fund (PY) Balance Designated to be used	500,000	-	(500,000)		1,100,000	-	(1,100,000)	
Est. (CY) Fund Balance Designated to be used	-	1,100,000	1,100,000		-	1,100,000	1,100,000	
Subtotal - Estimated Budgeted Designations	500,000	1,100,000	600,000		1,100,000	1,100,000	-	
Total Fund Balance	16,244,720	19,483,372	3,238,652		19,483,372	19,483,372	-	
Prior Year Fund Balance as of June 30, 2015	16,244,720		Proj. CY Fund Balance as of June 30, 2016		19,483,372			
Current Year Revenue Surplus (Deficit)	(60,615)		Current Year Revenue Surplus (Deficit)		(1,100,000)			
Current Year Expenditure Surplus (Deficit)	3,299,267		Current Year Expenditure Surplus (Deficit)		300,000			
Proj. Current Year Fund Balance as of June 30, 2016	19,483,372		Proj. Current Year Fund Balance as of June 30, 2017		18,683,372			
Other Fund Bal. Designated to be used on July 1, 2016	-		Other Fund Bal. Designated to be used on July 1, 2017		-	#		
Surplus Fund Bal. Designated to be used on July 1, 2016	(1,100,000)		Surplus Fund Bal. Designated to be used on July 1, 2017		(1,100,000)			
Proj. Next Year Fund Bal, as of July 1, 2017	18,383,372		Proj. Next Year Fund Bal, as of July 1, 2017		17,583,372			

The amounts to be used as "Revenue" for the 2017/18 Budget are not known at this time. For comparability purposes, we have used the same "net" amounts as the 2016/17 Budget.

(A.) Estimated / Planned revenue deficit; B.) Estimated / Planned budgeted expenditure surplus.

Scarsdale Union Free School District

Estimated Fund Balance

Total All Fund Balances at End of Fiscal Year 2014-15	\$16,244,720
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Restricted Fund Balance (Reserved)

Reserve for Liability	\$5,000	
Employee Retirement Reserve (ERS) - Net of CY designated amount	\$1,405,340	
Debt Service Reserve Balance - Net of CY designated amount	\$296,337	
Reserve for Health Insurance	\$3,200,027	
Reserve for Tax Certiorari 2004-2005 and prior	\$35,021	
Reserve for Tax Certiorari 2005-2006	\$345,176	
Reserve for Tax Certiorari 2006-2007	\$360,471	
Reserve for Tax Certiorari 2007-2008	\$368,988	
Reserve for Tax Certiorari 2008-2009	\$391,096	
Reserve for Tax Certiorari 2009-2010	\$254,417	
Reserve for Tax Certiorari 2010-2011	\$242,178	
Reserve for Tax Certiorari 2011-2012	\$232,577	
Reserve for Tax Certiorari 2012-2013	\$167,750	
Reserve for Tax Certiorari 2013-2014	\$153,735	
Reserve for Tax Certiorari 2014-2015	\$900,000	
<i>Total Restricted Fund Balance</i>		\$8,358,113

Assigned Fund Balance

Reserved for Encumbrances		\$2,120,363
Designated and Appropriated to 2015-16 Budget	\$500,000	
Appropriated Debt Service Reserve to 2015-16 Budget	\$0	
Appropriated ERS Reserve to cover ERS costs in 2015-16 Budget	\$0	
Sub-Total Assigned Fund Balance as per Budget		\$500,000

<u>Unassigned and Undesignated Fund Balance as of 7-1-15</u>	\$5,266,244
--	--------------------

Total All Fund Balance (restricted, assigned and unassigned)	\$16,244,720
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2015-16 Estimated Actual Revenues	\$	147,987,465	
2015-16 Estimated Actual Expenditures, net of encumbrances	\$	(144,748,813)	
Miscellaneous Adjustment - Repair Reserve Rounding	\$	-	
Surplus (Deficit) caused by Actual Estimated Results			\$ 3,238,652

Estimated Total All Fund Balances at End of Fiscal Year 2015-16	\$19,483,372
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Scarsdale Union Free School District

Estimated Fund Balance (Continued)

Carried Over from Prior Page

Total All Fund Balance (restricted, assigned and unassigned)	\$19,483,372
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Restricted Fund Balance (Reserved)

Reserve for Liability	\$5,000	
Employee Retirement Reserve (ERS) - Net of CY designated amount	\$1,405,340	
Debt Service Reserve Balance - Net of CY designated amount	\$296,337	
Reserve for Health Insurance	\$3,750,000	
Reserve for Tax Certiorari 2004-2005 and prior	\$0	
Reserve for Tax Certiorari 2005-2006	\$301,946	
Reserve for Tax Certiorari 2006-2007	\$315,326	
Reserve for Tax Certiorari 2007-2008	\$322,594	
Reserve for Tax Certiorari 2008-2009	\$342,380	
Reserve for Tax Certiorari 2009-2010	\$356,184	
Reserve for Tax Certiorari 2010-2011	\$302,723	
Reserve for Tax Certiorari 2011-2012	\$311,038	
Reserve for Tax Certiorari 2012-2013	\$347,717	
Reserve for Tax Certiorari 2013-2014	\$163,816	
Reserve for Tax Certiorari 2014-2015	\$1,150,754	
Reserve for Tax Certiorari 2015-2016	\$1,186,931	
Total Restricted Fund Balance		\$10,558,086

Assigned Fund Balance

Reserved for Encumbrances		\$2,120,363
Offset to Tax Levy:		
Designate and Appropriated to 2016-17 Budget	\$1,100,000	
Appropriated ERS Reserve to cover ERS costs	\$0	
Appropriated Debt Service Reserve to 2016-17 Budget	\$0	
<i>Sub-Total Assigned Fund Balance to Reduce Levy</i>		<i>\$1,100,000</i>

<u>Unassigned and Undesignated Fund Balance 7-1-16 (Estimated)</u>	\$5,704,923
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Total Estimated All Fund Balance (restricted, assigned and unassigned)	\$19,483,372
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2016-17 Estimated Actual Revenues, Net of Designated Fund Balance for Subsequent Year	\$	149,354,297	
2016-17 Estimated Actual Expenditures, net of encumbrances	\$	(150,154,297)	
Miscellaneous Adjustment - None	\$	-	
Surplus (Deficit) caused by Actual Estimated Results	\$		(800,000)

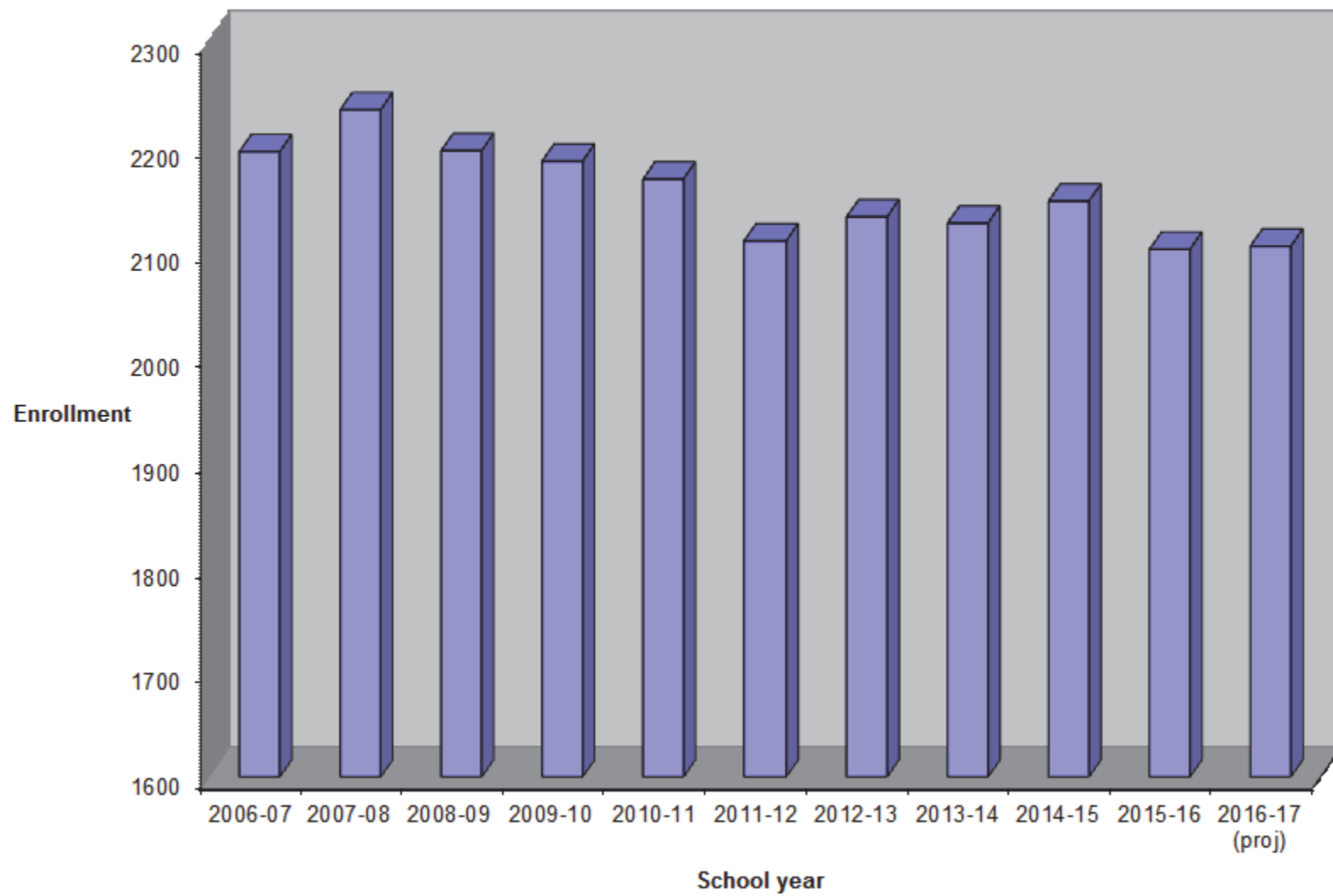
Estimated Total All Fund Balances at End of Fiscal Year 2016-17	\$18,683,372
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Summary of 2014-15 Actual Grant Expenditures and 2015-16 Grant Awards							
	Grant #51 Title II - A Teacher / Principal Training / Recruitment	Grant #52 IDEA - Part B Section 619 Funds	Grant #53 IDEA - Part B Section 611 Funds	Grant #00 Teacher Center Grant	Grant # 57 Title III LEP	Grant #67 Section 4408 Summer School Spec. Ed. Aid	
	2014-15 Actual Costs	2014-15 Actual Costs	2014-15 Actual Costs	2014-15 Actual Costs	2014-15 Actual Costs	2014-15 Actual Costs	Grand Total
Professional Salaries			2,998	30,400			33,398
Support Staff Salaries		4,495		16,362			20,857
Purchased Services	67,299	16,979	580,299		-	289,942	954,519
Supplies and Materials	-		23,155		14,352		37,507
Travel Expenses			1,056				1,056
Transportation						57,105	57,105
BOCES Services			223,227				223,227
Minor Remodeling							-
Equipment							-
2014/15 Total	67,299	21,474	830,735	46,762	14,352	347,047	1,327,669
Anticipated Recurring Costs (Not Budgeted Elsewhere)	67,299	11,474	830,735	46,762	14,352	347,047	1,317,669
Surplus Funds (This amount is guestimated)	-	10,000	-	-	-	-	10,000
2014/15 Total	67,299	21,474	830,735	46,762	14,352	347,047	1,327,669
We intend on using 100% of the 2015-16 funds for the balanced literacy program as noted on page 37.	Almost 50% of these funds are "pass - through" funds for other Districts. We are the Lead Agency. The remaining balance of approx. \$10K 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. \$700K is used for other special education services, including speech therapy, OT & PT services and other services that are not adequately budgeted within the General Fund.	In 2010/11, the funding for the grant was eliminated. In 2011-12 funding was restored on a limited basis and has continued into 2015-16. We do not know if this grant will continue into 2016-17.	In 2010/11, the funding for the grant was eliminated. In 2011-12 funding was restored on a limited basis. In 2012-13 we also received a "one-time" funding of approx. \$100K, which was not continued into 2013-14. The limited funding continued into 2015-16.	The state reimburses us 80% of the Special Education related summer school costs. These costs vary each year, sometimes significantly. All of these dollars are used to offset our special ed. costs that are initially recorded in the General Fund.	The 2014-15 costs included prior year "one-time" recaptures.	
2015/16 Grant Awards	73,748	21,840	868,363	46,762	17,370	230,000	1,258,083
Increase (Decrease)	9.58%	1.70%	4.53%	0.00%	21.03%	(33.73%)	(5.24%)
2016/17 Grant Expectations	No change in inteded use is planned for the 2016/17 funds.	No change in inteded use is planned for the 2016/17 funds.	No change in inteded use is planned for the 2016/17 funds.	No change in inteded use is planned for the 2016/17 funds.	No change in inteded use is planned for the 2016/17 funds.	We are planning on the State's continuation of funding this program.	
Note: The 2016-17 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 t actual amounts till late summer. However, where possible, we have noted our intended changes in the use of these grants.							

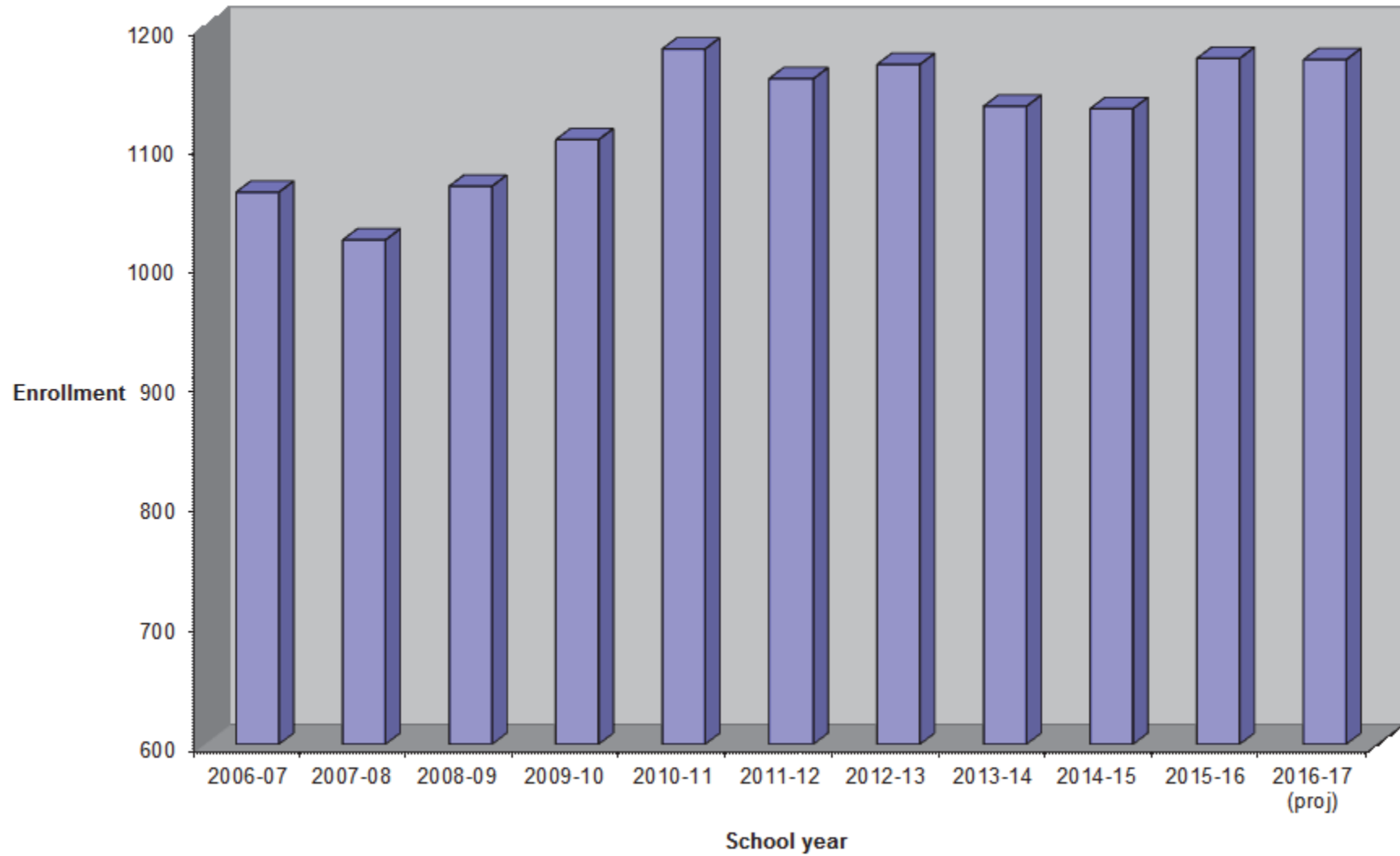
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APPENDIX - A

ELEMENTARY ENROLLMENT - 10 YR GROWTH



MIDDLE SCHOOL ENROLLMENT - 10 YR. GROWTH



HIGH SCHOOL ENROLLMENT - 10 YR GROWTH

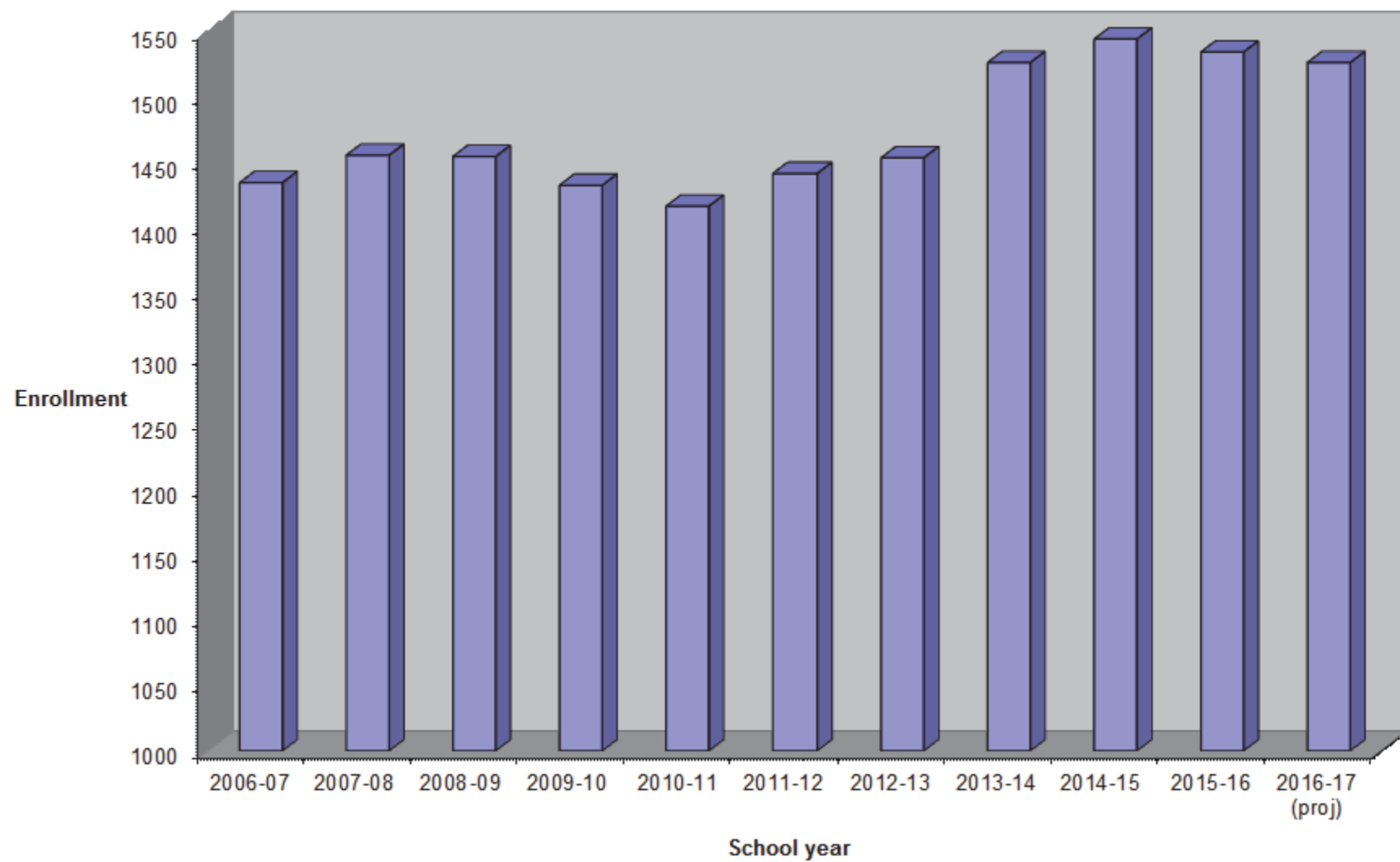


TABLE I
COMPARISON OF PUPIL ENROLLMENT BY SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2016/17 ENROLLMENT

<u>School</u>	2012-13		2013-14		2014-15		2015-16		Projected 2016-17	
	<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	421	20	409	20	394	21	409	20	406	21
F	486	24	482	22	474	25	480	25	474	25
G	365	19	375	19	393	19	388	19	412	20
H	376	19	388	20	393	19	381	19	373	19
Q	437	23	437	22	449	23	443	23	439	23
Elementary	2,085	105	2,091	103	2,103	107	2,101	106	2,104	108
Special Ed	<u>47</u>	<u>6</u>	<u>35</u>	<u>6</u>	<u>44</u>	<u>6</u>	-	-	-	-
Total	2,132	111	2,126	109	2,147	113	2,101	106	2,104	108
Middle School	1,166		1,129		1,127		1,173		1,172	
Special Ed	<u>2</u>		<u>4</u>		<u>4</u>		-		-	
Total	1,168		1,133		1,131		1,173		1,172	
Senior High	1,444		1,522		1,540		1,534		1,526	
Special Ed	<u>2</u>		<u>4</u>		<u>4</u>		-		-	
Total	1,453		1,526		1,544		1,534		1,526	
District Total Enrollment	4,753		4,785		4,822		4,808		4,802	

BJ/bk

TABLE II
COMPARISON OF PUPIL ENROLLMENT BY GRADE
ACTUAL PUPIL ENROLLMENT BY GRADE LEVEL
AND PROJECTED 2016/17 ENROLLMENT

	2012-13	2013-14	2014-15	2015-16	Projected 2016-17
<u>Grade</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>
K	309	346	321	318	321
1	319	317	356	344	332
2	338	333	331	366	358
3	372	355	358	331	376
4	375	368	355	370	336
5	<u>372</u>	<u>372</u>	<u>382</u>	<u>372</u>	<u>381</u>
K-5 Total	2,085	2,091	2,103	2,101	
Spec.Ed.*	<u>47</u>	<u>35</u>	<u>44</u>	<u>-</u>	
K-5 Total	2,132	2,126	2,147	2,101	2,104
6	375	379	382	403	387
7	379	365	385	382	403
8	<u>412</u>	<u>385</u>	<u>360</u>	<u>388</u>	<u>382</u>
6-8 Total	1,166	1,129	1,127	1,173	
Spec.Ed.	<u>2</u>	<u>4</u>	<u>4</u>	<u>-</u>	
6-8 Total	1,168	1,133	1,131	1,173	1,172
9	366	399	378	361	383
10	400	369	401	388	361
11	355	404	362	405	382
12	<u>323</u>	<u>350</u>	<u>399</u>	<u>380</u>	<u>400</u>
9-12 Total	1,444	1,522	1,540	1,534	
Spec. Ed.	<u>9</u>	<u>4</u>	<u>4</u>	<u>-</u>	
9-12 Total	1,453	1,526	1,544	1,534	1,526
District Total BJ/bk	4,753	4,785	4,822	4,808	4,802

*Spec. Ed. included in the the regular grade enrollments

TABLE III
COMPARISON OF PUPIL ENROLLMENT IN EDGEWOOD SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2016/17 ENROLLMENT

<u>Grade</u>	2012-13		2013-14		2014-15		2015-16		Projected 2016-17	
	<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	69	4	69	4	66	3	68	4
1	65	3	67	3	67	3	59	3	68	4
2	72	4	66	3	66	3	76	4	62	3
3	68	3	70	4	70	4	62	3	77	4
4	71	3	64	3	64	3	67	3	60	3
5	<u>79</u>	<u>4</u>	<u>73</u>	<u>3</u>	<u>73</u>	<u>3</u>	<u>79</u>	<u>4</u>	71	<u>3</u>
Total	421	20	409	20	409	20	409	20	406	21
Special Ed	<u>7</u>	<u>1</u>	<u>9</u>	<u>1</u>	<u>9</u>	<u>1</u>	-	<u>1</u>		
Total	428	21	418	21	418	21	409	21	406	21
BJ/bk										

TABLE IV
COMPARISON OF PUPIL ENROLLMENT IN FOX MEADOW SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2016/17 ENROLLMENT

<u>Grade</u>	2012-13		2013-14		2014-15		2015-16		Projected 2016-17	
	<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	88	4	72	4	75	4	73	4
1	60	3	63	3	88	5	74	4	77	4
2	79	4	64	3	70	4	89	5	77	4
3	92	5	87	4	66	3	72	4	92	5
4	95	4	89	4	85	4	75	4	75	4
5	<u>99</u>	<u>5</u>	<u>91</u>	<u>4</u>	<u>93</u>	<u>5</u>	<u>95</u>	<u>4</u>	<u>80</u>	<u>4</u>
Total	486	24	482	22	474	25	480	25	474	25
Special Education	<u>12</u>	<u>1</u>	<u>8</u>	<u>1</u>	<u>8</u>	<u>1</u>	<u>0</u>	<u>1</u>		
Total	498	25	490	23	482	26	480	26	474	25

BJ/bk

TABLE V
COMPARISON OF PUPIL ENROLLMENT IN GREENACRES SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2016/17 ENROLLMENT

<u>Grade</u>	2012-13		2013-14		2014-15		2015-16		Projected 2016-17	
	<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	58	3	58	3	60	3	59	3	59	3
1	72	4	56	3	61	3	67	3	62	3
2	46	2	77	4	64	3	68	3	75	4
3	77	4	48	3	83	4	60	3	69	3
4	60	3	73	3	48	2	85	4	60	3
5	<u>60</u>	<u>3</u>	<u>63</u>	<u>3</u>	<u>77</u>	<u>4</u>	49	<u>3</u>	<u>87</u>	<u>4</u>
Total	373	19	375	19	393	19	388	19	412	20
Special Education	<u>4</u>	<u>1</u>	<u>8</u>	<u>2</u>	<u>15</u>	<u>2</u>	<u>15</u>	<u>2</u>		
Total	377	20	383	21	408	21	403	21	412	20

BJ/bk

TABLE VI
COMPARISON OF PUPIL ENROLLMENT IN HEATHCOTE SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2016/17 ENROLLMENT

<u>Grade</u>	2012-13		2013-14		2014-15		2015-16		Projected 2016 - 17	
	<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	70	4	57	3	55	3	56	3
1	60	3	58	3	76	4	60	3	58	3
2	67	4	59	3	59	3	74	4	60	3
3	65	3	67	4	66	3	58	3	75	4
4	67	3	65	3	71	3	66	3	59	3
<u>5</u>	<u>56</u>	<u>3</u>	<u>69</u>	<u>3</u>	<u>64</u>	<u>3</u>	<u>68</u>	<u>3</u>	<u>65</u>	<u>3</u>
Total	376	19	388	20	393	19	381	19	373	19
Special Education	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		
Total	376	19	388	20	393	19	381	19	373	19

BJ/bk

TABLE VII
COMPARISON OF PUPIL ENROLLMENT IN QUAKER RIDGE SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2016/17 ENROLLMENT

<u>Grade</u>	2012-13		2013-14		2014-15		2015-16		Projected 2016-17	
	<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	4	61	3	75	4	63	4	65	4
1	65	3	73	4	62	3	84	4	67	4
2	76	4	67	3	74	4	59	3	84	4
3	72	4	83	4	73	4	79	4	63	3
4	79	4	77	4	82	4	77	4	82	4
5	<u>78</u>	<u>4</u>	<u>76</u>	<u>4</u>	<u>83</u>	<u>4</u>	<u>81</u>	<u>4</u>	<u>78</u>	<u>4</u>
Total	437	23	437	22	449	23	443	23	439	23
Special Education	<u>16</u>	<u>3</u>	<u>10</u>	<u>2</u>	<u>8</u>	<u>2</u>	-	<u>2</u>		
Total	453	26	447	24	457	25	443	25	439	23

BJ/bk

TABLE VIII
COMPARISON OF PUPIL ENROLLMENT AT THE MIDDLE SCHOOL

ACTUAL PUPIL ENROLLMENT BY GRADE LEVEL
AND PROJECTED 2016/17 ENROLLMENT

<u>Grade</u>	2012-13 <u>Pupils</u>	2013-14 <u>Pupils</u>	2014-15 <u>Pupils</u>	2015-16 <u>Pupils</u>	Projected 2016-17 <u>Pupils</u>
6	375	379	382	391	387
7	379	365	385	382	403
8	412	385	360	384	382
Total	<u>1,166</u>	<u>1,129</u>	<u>1,127</u>	<u>1,157</u>	<u>1,172</u>
Special Ed	<u>2</u>	<u>4</u>	<u>4</u>	<u>4</u>	
Total	1,168	1,133	1,131	1,161	1,172
BJ/bk					

TABLE IX
COMPARISON OF PUPIL ENROLLMENT AT THE SENIOR HIGH SCHOOL

ACTUAL PUPIL ENROLLMENT BY GRADE LEVEL
AND PROJECTED 2016/17 ENROLLMENT

<u>Grade</u>	2012-13 <u>Pupils</u>	2013-14 <u>Pupils</u>	2014-15 <u>Pupils</u>	2015-16 <u>Pupils</u>	Projected 2016-17 <u>Pupils</u>
9	366	399	378	361	383
10	400	369	401	388	361
11	355	404	362	405	382
12	<u>323</u>	<u>350</u>	<u>399</u>	<u>380</u>	<u>400</u>
Total	1,444	1,522	1,540	1,534	1,526
Special Ed	<u>9</u>	<u>4</u>	<u>4</u>	-	-
Total	1,453	1,526	1,544	1,534	1,526

BJ/bk

Please proceed to the next page

APPENDIX - B

TABLE X
PROFESSIONAL POSITIONS

<u>Unit Function</u>	Budget <u>2015-16</u>	Actual <u>2015-16</u>	Budget to Budget Projected Increase <u>(Decrease)</u>	Projected <u>2016-17</u>
Central Administration	6.0	6.0	0.0	6.0
Principals and Assistant Principals	12.0	12.0	0.0	12.0
Teachers & Librarians	410.1	412.7	10.4	420.5
Guidance & Director of Special Education	14.0	14.0	0.0	14.0
Psychologists	10.1	9.1	0.0	10.1
Speech Teachers	<u>6.0</u>	<u>6.0</u>	<u>0.0</u>	<u>6.0</u>
Total	458.2	459.8	10.4	468.6

BJ/bk

TABLE XI
PROFESSIONAL POSITIONS
SCARSDALE HIGH SCHOOL

	Budget <u>2015-16</u>	Actual <u>2015-16</u>	Budget to Budget Projected Increase (Decrease)	Projected <u>2016-17</u>
Principal	1.0	1.0	0.0	1.0
Asst. Principal	3.0	3.0	0.0	3.0
Deans	9.0	9.0	0.0	9.0
Alternative School	5.0	5.0	0.0	5.0
Art/Industrial Arts	7.0	7.0	0.0	7.0
Computer Resource	3.0	3.0	0.0	3.0
English	17.0	17.0	0.0	17.0
ENL	0.8	0.8	0.2	1.0
Health	2.0	2.0	0.0	2.0
Library	2.0	2.0	0.0	2.0
Mathematics	16.8	16.8	0.0	16.8
Music	4.0	4.0	0.0	4.0
Performing Arts	0.6	0.6	0.0	0.6
Physical Education	5.3	5.3	1.0	6.3
Psychologists	2.0	2.0	1.0	3.0
Science	23.0	23.0	0.0	23.0
Social Studies	18.8	18.8	0.0	18.8
Special Education	12.0	12.0	1.0	13.0
Speech	0.2	0.2	0.0	0.2
STEAM			1.0	1.0
Student Activities	0.4	0.4	0.0	0.4
World Language	<u>17.2</u>	<u>17.0</u>	<u>-0.6</u>	<u>16.6</u>
Total	150.1	149.9	3.6	153.7

BJ/bk

TABLE XII
PROFESSIONAL POSITIONS
MIDDLE SCHOOL

	Budget <u>2015-16</u>	Actual <u>2015-16</u>	Budget to Budget Projected Increase (Decrease)	Projected <u>2016-17</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
ENL	1.4	1.4	0.0	1.4
Family & Consumer Science	1.0	1.0	0.0	1.0
Technology	3.0	3.0	0.0	3.0
Library	1.0	1.0	0.0	1.0
Mathematics	8.0	8.0	0.0	8.0
Music	5.2	5.4	0.2	5.4
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	0.8	0.8	0.0	0.8
Special Education	11.0	11.0	0.0	11.0
World Language	<u>9.0</u>	<u>9.0</u>	<u>1.0</u>	<u>10.0</u>
Total	107.4	107.6	1.2	108.6

BJ/bk

TABLE XIII
PROFESSIONAL POSITIONS
ELEMENTARY TOTALS

	Budget <u>2015-16</u>	Actual <u>2015-16</u>	Budget to Budget Projected Increase (Decrease)	Projected <u>2016-17</u>
K	17.0	17.0	1.0	18.0
1	17.0	17.0	1.0	18.0
2	19.0	19.0	-1.0	18.0
3	18.0	17.0	1.0	19.0
4	17.0	18.0	0.0	17.0
5	<u>17.0</u>	<u>18.0</u>	<u>1.0</u>	<u>18.0</u>
	105.0	106.0	3.0	108.0
Special Education	6.0	6.0	0.0	6.0
Unassigned	<u>2.0</u>		<u>0.0</u>	<u>2.0</u>
Total Classroom FTE	113.0	112.0	3.0	116.0
Principal	5.0	5.0	0.0	5.0
Teacher(s)-in-Charge	5.0	5.0	0.0	5.0
Art	5.0	5.0	0.0	5.0
Computer	5.0	5.0	0.0	5.0
ENL	3.0	3.0	0.0	3.0
Library	5.0	5.0	0.0	5.0
Music-Inst.	5.7	5.7	0.0	5.7
Music-Vocal	6.0	6.0	0.0	6.0
Physical Ed	6.7	7.1	0.4	7.1
Psychologist	5.0	5.0	0.0	5.0
Speech	5.0	5.0	0.0	5.0
Skills	<u>9.5</u>	<u>9.5</u>	<u>0.0</u>	<u>9.5</u>
			<u>3.0</u>	
Total	<u>65.9</u>	<u>66.3</u>	<u>3.4</u>	<u>66.3</u>
Grand Total	178.9	178.3	3.4	182.3
BJ/bk				

TABLE XIV
PROFESSIONAL POSITIONS
EDGEWOOD

	Budget	Actual	Budget to Budget Projected Increase (Decrease)	Projected
	<u>2015-16</u>	<u>2015-16</u>	<u>(Decrease)</u>	<u>2016-17</u>
K	3.0	3.0	1.0	4.0
1	3.0	3.0	1.0	4.0
2	4.0	4.0	-1.0	3.0
3	3.0	3.0	1.0	4.0
4	3.0	3.0	0.0	3.0
5	<u>3.0</u>	<u>4.0</u>	<u>0.0</u>	<u>3.0</u>
Total	19.0	20.0	1.0	21.0
Special Ed	<u>1.0</u>	<u>1.0</u>	-	<u>1.0</u>
Total	20.0	21.0	1.0	22.0
Principal	1.0	1.0	0.0	1.0
Teacher-in-Charge	1.0	1.0	0.0	1.0
Art	1.0	1.0	0.0	1.0
Computer	1.0	1.0	0.0	1.0
ENL	1.0	1.0	0.0	1.0
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.1	1.1	0.0	1.1
Music-Vocal	1.2	1.2	0.0	1.2
Physical Ed	1.2	1.7 **	0.5	1.7
Psychologist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
Total	<u>13.5</u>	<u>14.0</u>	<u>0.0</u>	<u>14.0</u>
Grand Total	33.5	35.0	1.0	36.0

BJ/bk
**.4 PE shared

TABLE XV
PROFESSIONAL POSITIONS
FOX MEADOW

	Budget <u>2015-16</u>	Actual <u>2015-16</u>	Budget to Budget Projected Increase (Decrease)	Projected <u>2016-17</u>
K	4.0	4.0	0.0	4.0
1	4.0	4.0	0.0	4.0
2	5.0	5.0	-1.0	4.0
3	4.0	4.0	1.0	5.0
4	3.0	4.0	1.0	4.0
5	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
Totals	24.0	25.0	1.0	25.0
Special Education	<u>0.0</u>	<u>1.0</u>	-	<u>1.0</u>
Total	24.0	26.0	1.0	26.0
Principal	1.0	1.0	0.0	1.0
Teacher-in-Charge	1.0	1.0	0.0	1.0
Art	1.0	1.0	0.0	1.0
Computer	1.0	1.0	0.0	1.0
ENL	1.0	1.0	0.0	1.0
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.1	1.1	0.0	1.1
Music-Vocal	1.5	1.5	0.0	1.5
Physical Ed	1.4	1.5	0.1	1.5
Psychologist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	<u>2.5</u>	<u>2.5</u>	<u>0.0</u>	<u>2.5</u>
Total	<u>14.5</u>	14.6	0.1	14.6
Grand Total	38.5	40.60	1.10	40.60

TABLE XVI
PROFESSIONAL POSITIONS
GREENACRES

	Budget <u>2015-16</u>	Actual <u>2015-16</u>	Budget to Budget Projected Increase (Decrease)	Projected <u>2016-17</u>
K	3.0	3.0	0.0	3.0
1	3.0	3.0	0.0	3.0
2	3.0	3.0	1.0	4.0
3	4.0	3.0	-1.0	3.0
4	4.0	4.0	-1.0	3.0
5	<u>3.0</u>	<u>3.0</u>	<u>1.0</u>	<u>4.0</u>
Totals	20.0	19.0	0.0	20.0
Special Education	<u>2.0</u>	<u>2.0</u>		<u>2.0</u>
Total	22.0	21.0	0.0	22.0
Principal	1.0	1.0	0.0	1.0
Teacher-in-Charge	1.0	1.0	0.0	1.0
Art	1.0	1.0	0.0	1.0
Computer	1.0	1.0	0.0	1.0
ENL	0.3	0.3	0.0	0.3
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.0	1.0	0.0	1.0
Music-Vocal	1.0	1.0	0.0	1.0
Physical Ed	1.3	1.2	-0.1	1.2
Psychologist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	<u>1.5</u>	<u>1.5</u>	<u>0.0</u>	<u>1.5</u>
Total	<u>12.1</u>	<u>12.0</u>	-0.1	<u>12.0</u>
Grand Total	34.1	33.0	-0.1	34.0

BJ/bk

TABLE XVII
PROFESSIONAL POSITIONS
HEATHCOTE

	Budget <u>2015-16</u>	Actual <u>2015-16</u>	Budget to Budget Projected Increase (Decrease)	Projected <u>2016-17</u>
K	3.0	3.0	0.0	3.0
1	3.0	3.0	0.0	3.0
2	4.0	4.0	-1.0	3.0
3	3.0	3.0	1.0	4.0
4	3.0	3.0	0.0	3.0
5	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>	<u>3.0</u>
Totals	19.0	19.0	0.0	19.0
Principal	1.0	1.0	0.0	1.0
Teacher-in-Charge	1.0	1.0	0.0	1.0
Art	1.0	1.0	0.0	1.0
Computer	1.0	1.0	0.0	1.0
ENL	0.1	0.1	0.0	0.1
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.0	1.0	0.0	1.0
Music-Vocal	1.0	1.0	0.0	1.0
Physical Ed	1.3	1.3	0.0	1.3
Psychologist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	<u>1.5</u>	<u>1.5</u>	0.0	<u>1.5</u>
Total	<u>11.9</u>	<u>11.9</u>	<u>0.0</u>	<u>11.9</u>
Grand Total	30.9	30.9	0.0	30.9
BJ/bk				

TABLE XVIII
PROFESSIONAL POSITIONS
QUAKER RIDGE

	Budget <u>2015-16</u>	Actual <u>2015-16</u>	Budget to Budget Projected Increase (Decrease)	Projected <u>2016-17</u>
K	4.0	4.0	0.0	4.0
1	4.0	4.0	0.0	4.0
2	3.0	3.0	1.0	4.0
3	4.0	4.0	-1.0	3.0
4	4.0	4.0	0.0	4.0
5	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
Totals	23.0	23.0	0.0	23.0
Special Education	<u>3.0</u>	<u>2.0</u>		<u>2.0</u>
Total	26.0	25.0	0.0	25.0
Principal	1.0	1.0	0.0	1.0
Teacher-in-Charge	1.0	1.0	0.0	1.0
Art	1.0	1.0	0.0	1.0
Computer	1.0	1.0	0.0	1.0
ENL	0.6	0.6	0.0	0.6
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.5	1.5	0.0	1.5
Music-Vocal	1.3	1.3	0.0	1.3
Physical Ed	1.5	1.4	-0.1	1.4
Psychologist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	2.0	2.0	0.0	2.0
Total	<u>13.9</u>	<u>13.8</u>	<u>-0.1</u>	<u>13.8</u>
Grand Total	39.9	38.8	-0.1	38.8

BJ/bk

TABLE XIX
PROFESSIONAL POSITIONS
DISTRICT WIDE

	Budget <u>2015-16</u>	Actual <u>2015-16</u>	Budget to Budget Projected Increase <u>(Decrease)</u>	Projected <u>2016-17</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
Director of Technology	1.0	1.0	0.0	1.0
Director of Athletics/PE/Health	1.0	1.0	0.0	1.0
Special Education CSE/CPSE	1.0	1.0	0.0	1.0
Special Ed CSE Chair (psych)	1.0	1.0	0.0	1.0
Special Ed Teacher-in-Charge	1.0	1.0	0.0	1.0
EAP Coordinator	0.1	0.1	0.0	0.1
Helping Teachers	3.0	4.0	1.0	4.0
Reading Teachers	2.5	2.5	0.0	2.5
Testing Coordinator	0.0	1.0	1.0	1.0
Elementary Foreign Language*	4.6	4.8	0.2	4.8
K-8 Foreign Language Coordinator	0.2	0.2	0.0	0.2
STA President	0.4	0.4	0.0	0.4
STI Director	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	21.8	24.00	2.20	24.00

*moved from Elementary Schools
BJ/bk

TABLE XX
PROFESSIONAL POSITIONS
DISTRICT WIDE TOTALS

	Budget <u>2015-16</u>	Actual <u>2015-16</u>	Budget to Budget Projected Increase (Decrease)	Projected <u>2016-17</u>
Senior High School	150.1	149.9	3.6	153.7
Middle School	107.4	107.6	1.2	108.6
Elementary Schools	178.9	178.3	3.4	182.3
District Wide	<u>21.8</u>	<u>24.0</u>	<u>2.2</u>	<u>24.0</u>
Total	458.2	459.8	10.4	468.6

TABLE XXI
CIVIL SERVICE PERSONNEL

	Budget <u>2015-16</u>	Actual <u>2015-16</u>	Projected <u>Increase/Decrease</u>	Projected <u>2016-17</u>
<u>General Support</u>				
Superintendent's Office	2.0	3.0	1.0	3.0
Personnel Office	5.0	4.0	-1.0	4.0
Finance Office	6.0	6.0	0.0	6.0
Purchasing	<u>1.6</u>	<u>1.6</u>	0.0	<u>1.6</u>
Total	14.6	14.6	0.0	14.6
 <u>Instruction Regular Day</u>				
Asst. Supt. for Curriculum	2.0	1.0	-1.0	1.0
School Staff	18.3	18.6	0.0	18.6
Guidance & Pupil Services	12.30	12.3	0.0	12.3
Health Services	12.0	12.0	0.0	12.0
Physical Education & Health	<u>0.0</u>	<u>0.0</u>	<u>1.0</u>	<u>1.0</u>
Total	44.6	43.9	0.00	44.9
 <u>Transportation</u>	3.0	3.0	0.0	3.0
 <u>Plant</u>	62.0	62.0	0.0	62.0
 <u>Computer/Audio Visual Services</u>	15.0	14.0	0.0	15.0
 <u>School Lunch Program</u>	2.0	2.0	0.0	2.0
 Civil Service Staff Total	141.2	139.5	0.0	141.5

TABLE XXII
CIVIL SERVICE STAFF BY CATEGORIES

General Support	Budget	Actual		Projected
<u>Superintendent's Office</u>	<u>2015-16</u>	<u>2015-16</u>	<u>Increase/Decrease</u>	<u>2016-17</u>
Secy. to Supt. & Board	1.0	1.0	0.0	1.0
Secy to Superintendent	1.0	1.0	0.0	1.0
Census	<u>0.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
	2.0	3.0	1.0	3.0
<u>Personnel Office</u>				
Manager of Human Resources	1.0	1.0	0.0	1.0
Personnel Assistant	1.0	1.0	0.0	1.0
Secretary	1.0	1.0	0.0	1.0
Census	1.0	0.0	-1.0	0.0
Public Relations Assistant	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	5.0	4.0	-1.0	4.0
<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	2.0	2.0	0.0	2.0
Sr. Account Clerk	1.0	1.0	0.0	1.0
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	0.6	0.6	0.0	0.6
Purchasing Clerk	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	1.6	1.6	0.0	1.6
<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>1.0</u>	<u>0.0</u>	<u>-1.0</u>	<u>0.0</u>
	2.0	1.0	-1.0	1.0
<u>School Staff</u>				
Secretaries to Principals	8.6	8.6	0.0	8.6
Secy. to Asst. Principals	3.0	3.0	0.0	3.0
Account Clerks	1.0	1.0	0.0	1.0
Sr. Account Clerk	1.0	1.0	0.0	1.0
Clerk-Receptionist	1.0	1.0	0.0	1.0
Special Attendance Clerk	1.0	1.0	0.0	1.0
Library Clerk	1.0	1.0	0.0	1.0
Secy. to Dept. Heads	1.0	1.0	0.0	1.0
Secy. to Alternative School	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	18.6	18.6	0.0	18.6
<u>Guidance & Pupil Services</u>				
Secy. to Director Special Ed	2.0	2.0	0.0	2.0
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 Director Physical Education, Health & Athlet	0.0	0.0	1.0	1.0
Secy. to Psychologists	<u>1.3</u>	<u>1.3</u>	<u>0.0</u>	<u>1.3</u>
	12.3	12.3	1.0	13.3

TABLE XXII
CIVIL SERVICE STAFF BY CATEGORIES (continued)

	Projected <u>2015-16</u>	Actual <u>2015-16</u>	Projected <u>Increase/Decrease</u>	Projected <u>2016-17</u>
<u>Health Service</u>				
Nurses	9.0	9.0	0.0	9.0
Occupational 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>
	12.0	12.0	0.0	12.0
<u>Transportation</u>				
Transportation Supervisor	1.0	1.0	0.0	1.0
Head Bus Driver	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
	3.0	3.0	0.0	3.0
<u>Plant</u>				
Director of Plant & Facilities	1.0	1.0	0.0	1.0
Secy. to Director of Plant & Facilities	1.0	1.0	0.0	1.0
Asst. Director of Plant & Facilities	1.0	1.0	0.0	1.0
Supervisor of Special Projects/Maintenance	1.0	1.0	0.0	1.0
Custodians	46.0	46.0	0.0	46.0
Groundsmen	6.0	6.0	0.0	6.0
Maintenance	<u>6.0</u>	<u>6.0</u>	<u>0.0</u>	<u>6.0</u>
	62.0	62.0	0.0	62.0
<u>Computer/Audio Visual Services</u>				
Director of Information Technology	1.0	1.0	0.0	1.0
Manager of Educational Technology	1.0	1.0	0.0	1.0
Database Manager	1.0	0.0	0.0	1.0
Secretary	1.0	1.0	0.0	1.0
Microcomputer Technician	2.0	1.0	-1.0	1.0
Technical Support Specialist	0.0	1.0	1.0	1.0
AV Technician	2.0	2.0	0.0	2.0
Facilitator-Educational Technology***	1.0	1.0	0.0	1.0
Network Administrator	0.0	0.0	1.0	1.0
Network Specialist	3.0	3.0	-1.0	2.0
Asst Computer Systems Manager	1.0	1.0	0.0	1.0
Computer Center Manager	1.0	1.0	0.0	1.0
Data Analyst	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	15.0	14.0	0.0	15.0
<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	141.5	139.5	0.0	141.5

TABLE XXIII
CIVIL SERVICE STAFF BY SCHOOL

	<u>Budget 2015-16</u>	<u>Actual 2015-16</u>	<u>Projected Increase/Decrease</u>	<u>Projected 2016-17</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	0.0	0.0	0.0	0.0
<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	6.0	6.0	0.0	6.0
<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	0.0	0.0	0.0	0.0
<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	6.8	6.8	0.0	6.8
<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	0.0	0.0	0.0	0.0
<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	6.0	6.0	0.0	6.0

TABLE XXIII (continued)
CIVIL SERVICE STAFF BY SCHOOL

	<u>Budget 2015-16</u>	<u>Actual 2015-16</u>	<u>Projected Increase/Decrease</u>	<u>Projected 2016-17</u>
<u>IV. Heathcote</u>				
<u>School Staff</u>				
Secy. to Principal	1.0	1.0	0.0	1.0
<u>Guidance & Pupil Personnel Services</u>				
Secy. to Psychologist	0.2	0.2	0.0	0.2
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
Total	6.2	6.2	0.0	6.2
<u>V. Quaker Ridge</u>				
<u>School Staff</u>				
Secy. to Principal	1.8	1.8	0.0	1.8
<u>Guidance & Pupil Personnel Services</u>				
Secy. to Psychologist	0.2	0.2	0.0	0.2
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
Total	7.0	7.0	0.0	7.0
Elementary Total	32.0	32.0	0.0	32.0

TABLE XXIII (continued)
CIVIL SERVICE STAFF BY SCHOOL

	Budget <u>2015-16</u>	Actual <u>2015-16</u>	Projected <u>Increase/Decrease</u>	Projected <u>2016-17</u>
<u>V. Middle School</u>				
<u>School Staff</u>				
Secy. to Principal	1.0	1.0	0.0	1.0
Secy. to Assistant Principal	1.0	1.0	0.0	1.0
Account Clerk	<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>Guidance & Pupil Services</u>				
Secy. to House Counselor	4.0	4.0	0.0	4.0
Secy. to Psychologist	<u>0.5</u>	<u>0.5</u>	<u>0.0</u>	<u>0.5</u>
	4.5	4.5	0.0	4.5
<u>Health</u>				
Nurse	2.0	2.0	0.0	2.0
Secretary to Nurse	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	3.0	3.0	0.0	3.0
<u>Plant</u>				
Custodians	<u>12.0</u>	<u>12.0</u>	<u>0.0</u>	<u>12.0</u>
Total Middle School	22.5	22.5	0.0	22.5
<u>VII. Senior High School</u>				
<u>School Staff</u>				
Secretary to Principal	1.0	1.0	0.0	1.0
Secretaries to Asst. Principals	2.0	2.0	0.0	2.0
Account Clerk	1.0	1.0	0.0	1.0
Clerk-Receptionist	1.0	1.0	0.0	1.0
Attendance Secretary(SpecAttendClerk)	1.0	1.0	0.0	1.0
Library Typist	1.0	1.0	0.0	1.0
Secretary to Dept. Head	1.0	1.0	0.0	1.0
Secretary to Alternative School	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	9.0	9.0	0.0	9.0
<u>Guidance & Pupil Services</u>				
Secretary to Deans	5.0	5.0	0.0	5.0
Secretary to Psychologist	<u>0.4</u>	<u>0.4</u>	<u>0.0</u>	<u>0.4</u>
	5.4	5.4	0.0	5.4
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
Secretary to Nurse	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	0.0	2.0
<u>Plant</u>				
Custodians	<u>14.0</u>	<u>14.0</u>	<u>0.0</u>	<u>14.0</u>
Total Senior High School	30.4	30.4	0.0	30.4

TABLE XXIV
CIVIL SERVICE STAFF DISTRICT WIDE

	Budget 2015-16	Actual 2015-16	Increase/Decrease	Projected 2016-17
<u>Superintendent's Office</u>				
Secretary to Board & Supt.	1.0	1.0	0.0	1.0
Secretary to Superintendent	1.0	1.0	0.0	1.0
Census	<u>0.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
	2.0	3.0	1.0	3.0
<u>Personnel Office</u>				
Manager of Human Resources	1.0	1.0	0.0	1.0
Personnel Assistant	1.0	1.0	0.0	1.0
Secretary	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>0.0</u>	<u>-1.0</u>	<u>0.0</u>
	5.0	4.0	-1.0	4.0
<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 Clerk	2.0	1.0	-1.0	1.0
Bookkeeper	1.0	1.0	0.0	1.0
Accountant III	<u>1.0</u>	<u>2.0</u>	<u>1.0</u>	<u>2.0</u>
	6.0	6.0	0.0	6.0
<u>Purchasing</u>				
Purchasing Officer	0.6	0.6	0.0	0.6
Purchasing Clerk	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	1.6	1.6	0.0	1.6
<u>Information Technology</u>				
Director of Information Technology	1.0	1.0	0.0	1.0
Manager of Educational Technology	1.0	1.0	0.0	1.0
Database Manager	1.0	0.0	0.0	1.0
Secretary	1.0	1.0	0.0	1.0
Microcomputer Technician	2.0	1.0	-1.0	1.0
Technical Support Specialist	0.0	1.0	1.0	1.0
AV Specialist	2.0	2.0	0.0	2.0
Facilitator-Educational Technology	1.0	1.0	0.0	1.0
Network Administrator	0.0	0.0	1.0	1.0
Network Specialist	3.0	3.0	-1.0	2.0
Asst Computer Systems Manager	1.0	1.0	0.0	1.0
Computer Systems Manager	1.0	1.0	0.0	1.0
Data Analyst	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	15.0	14.0	0.0	15.0
<u>Athletics, PE & Health</u>				
Secretary to Director of Athletics, PE & Health	0.0	0.0	1.0	1.0
<u>Special Education (Guidance & Pupil Services)</u>				
Secretary to Director Special Ed	2.0	2.0	0.0	2.0
<u>Health</u>				
Nurses	1.0	1.0	0.0	1.0
Occupational Therapist	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	0.0	2.0
Subtotal	33.6	32.6	1.0	34.6

*moved from Personnel to Superintendent's Office

TABLE XXIV (continued)
CIVIL SERVICE STAFF DISTRICT WIDE

	Budget <u>2015-16</u>	Actual <u>2015-16</u>	<u>Increase/Decrease</u>	Projected <u>2016-17</u>
<u>Instructional Services</u>				
Secretary to Asst. Supt. For Instruction	1.0	1.0	0.0	1.0
Secretary/Testing	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
	2.0	1.0	0.0	1.0
<u>Plant</u>				
Director of Plant & Facilities	1.0	1.0	0.0	1.0
Secretary to Director of Plant & Facilities	1.0	1.0	0.0	1.0
Asst. Director of Plant & Facilities	1.0	1.0	0.0	1.0
Supervisor of Special Projects/Maintenance	1.0	1.0	0.0	1.0
Groundsmen	6.0	6.0	0.0	6.0
Maintenance	<u>6.0</u>	<u>6.0</u>	<u>0.0</u>	<u>6.0</u>
	16.0	16.0	0.0	16.0
<u>Transportation</u>				
Transportation Supervisor	1.0	1.0	0.0	1.0
Head Bus Driver	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
	3.0	3.0	0.0	3.0
<u>School Lunch Program*</u>				
School Lunch Manager	1.0	1.0	0.0	1.0
Assistant School Lunch Manager**	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	0.0	2.0
District Wide Total	56.6	54.6	0.0	56.6
<u>Civil Service Staff Totals:</u>				
Elementary	32.0	32.0	0.0	32.0
Middle School	22.5	22.5	0.0	22.5
Senior High	30.4	30.4	0.0	30.4
District Wide	<u>56.6</u>	<u>54.6</u>	<u>0.00</u>	<u>56.6</u>
TOTAL CIVIL SERVICE STAFF				
	141.5	139.5	0.00	141.5
BJ/bk				

APPENDIX - C

**BASIC STAR EXEMPTION CALCULATION &
ITS IMPACT ON THE AVERAGE ASSESSED HOME**

BASIC STAR ***

<u>Basic STAR Rate Calculation</u>		<u>2015-16</u>		<u>2016-17</u>	
		<u>Scarsdale</u>	<u>Mamaroneck</u>	<u>Scarsdale</u>	<u>Mamaroneck</u>
A	Basic Exemption	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
B	Westchester Price Differential Markup	3.0781 *	3.0781 *	3.0274 *	3.0274 *
C	County Equalization Ratio**	1.000	1.000	1.000	1.000
D	Equalization / STAR 2% Annual CAP Adjustment ****	1.00	1.00	1.00	1.00
E	(A*B*C*D) Basic STAR Assessment Reduction	\$ 92,340	\$ 92,340	\$ 90,819	\$ 90,819
F	Tax Rate / \$1,000	14.83	14.83	14.79	14.79
G	(E*F) Basic STAR Exemption	\$ 1,369	\$ 1,369	\$ 1,343	\$ 1,343

<u>2015/16 Taxes Before and After STAR</u>			
I	Average Assessed Home (Estimated)	\$ 1,595,700	\$ 1,595,700
J	(I*E) 2015/16 Taxes Before STAR	<u>\$ 23,659</u>	<u>\$ 23,659</u>
K	(J-G) 2015/16 Taxes after STAR	<u>\$ 22,290</u>	<u>\$ 22,290</u>

<u>2016/17 Taxes Before and After STAR</u>			
M	Average Assessed Home (Estimated)	\$ 1,595,700	\$ 1,595,700
N	(M*E) 2016/17 Taxes Before STAR	<u>\$ 23,600</u>	<u>\$ 23,600</u>
O	(N-G) 2016/17 Taxes after STAR	<u>\$ 22,257</u>	<u>\$ 22,257</u>

P	(O-K) Tax Increase from 2015/16 to 2016/17	<u>\$ (33)</u>	<u>\$ (33)</u>
Q	(P/K) Percentage Increase (Decrease) from 2015/16 to 2016/17	(0.15%)	(0.15%)

* The Westchester Price Differential is Estimated. The actual number may vary.

** County Equalization Ratios are now 1.00 as both Scarsdale and Mamaroneck are now at full value assessments.

*** Please see Appendix C - Page 3 for the definition of BASIC STAR exemption eligibility.

**** **Please note: Regardless of the results of the formula driven STAR calculation, since STAR is capped at a maximum amount of 2% more than the prior year.**

**ENHANCED STAR EXEMPTION CALCULATION &
ITS IMPACT ON THE AVERAGE ASSESSED HOME**

ENHANCED STAR***

<u>Enhanced STAR Rate Calculation</u>		<u>2015-16</u>		<u>2016-17</u>	
		<u>Scarsdale</u>	<u>Mamaroneck</u>	<u>Scarsdale</u>	<u>Mamaroneck</u>
A	Enhanced Exemption	\$ 65,300	\$ 65,300	\$ 65,300	\$ 65,300
B	Westchester Price Differential Markup	3.0781 *	3.0781 *	3.0274 *	3.0274 *
C	County Equalization Ratio**	1.000	1.000	1.000	1.000
D	Equalization / STAR 2% Annual CAP Adjustment ****	0.94	0.97	0.98	1.00
E	(A*B*C*D) Enhanced STAR Assessment Reduction	<u>\$ 189,264</u>	<u>\$ 195,132</u>	<u>\$193,478</u>	<u>\$ 197,689</u>
F	Tax Rate / \$1,000	14.83	14.83	14.79	14.79
G	(E*F) Enhanced STAR Exemption	<u>\$ 2,806</u>	<u>\$ 2,893</u>	<u>\$ 2,862</u>	<u>\$ 2,924</u>

<u>2015/16 Taxes Before and After STAR</u>			
I	Average Assessed Home (Estimated)	\$ 1,595,700	\$ 1,595,700
J	(I*E) 2015/16 Taxes Before STAR	<u>\$ 23,659</u>	<u>\$ 23,659</u>
K	(J-G) 2015/16 Taxes after STAR	<u>\$ 20,853</u>	<u>\$ 20,766</u>

<u>2016/17 Taxes Before and After STAR</u>			
M	Average Assessed Home (Estimated)	\$ 1,595,700	\$ 1,595,700
N	(M*E) 2016/17 Taxes Before STAR	<u>\$ 23,600</u>	<u>\$ 23,600</u>
O	(N-G) 2016/17 Taxes after STAR	<u>\$ 20,739</u>	<u>\$ 20,677</u>

P	(O-K) Tax Increase from 2015/16 to 2016/17	<u>\$ (114)</u>	<u>\$ (89)</u>
Q	(P/K) Percentage Increase (Decrease) from 2015/16 to 2016/17	(0.55%)	(0.43%)

* The Westchester Price Differential is Estimated. The actual number may vary.

** County Equalization Ratios are now 1.00 as both Scarsdale and Mamaroneck are now at full value assessments.

*** Please see Appendix C - Page 3 for the definition of ENHANCED STAR exemption eligibility.

**** **Please note: Regardless of the results of the formula driven STAR calculation, since STAR is capped at a maximum amount of 2% more than the prior year.**

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

<https://www.tax.ny.gov/pit/property/star/index.htm>

Q. What is STAR?

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

There are two parts to the STAR program:

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

The **Enhanced STAR** exemption is available for the primary residences of senior citizens (age 65 and older) with yearly household incomes not exceeding the statewide standard. For qualifying senior citizens, the Enhanced STAR program works by exempting the first \$65,300 for 2015-16 and \$65,300 for 2016-17 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 2016-17 School Levy will be \$84,550.

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 2015 assessment roll (2016-17 school levy for Scarsdale and Mamaroneck), income was based on the 2014 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 2005-06 THROUGH 2014-15,				
	ESTIMATED ACTUAL 2015-16 AND PROPOSED BUDGET 2016-17				
				Total	%
	Administration	Facility Charge	Special Charges	BOCES Charges	Inc. (Dec.)
2006-2007	227,716	144,505	0	336,827	(1.12%)
2007-2008	247,292	143,825	0	391,117	0.00%
2008-2009	256,345	143,250	0	399,595	16.12%
2009-2010	270,317	147,285	0	417,602	2.17%
2010-2011	279,647	143,448	0	423,095	4.51%
2011-2012	286,471	139,342	0	425,813	1.32%
2012-2013	282,595	133,260	0	415,855	0.64%
2013-2014	299,441	137,118	0	436,559	(2.34%)
2014-2015	334,539	140,895	0	475,434	4.98%
2015-2016	373,559	140,895	0	517,218	8.79%
2016-2017	406,816	145,280	0	552,096	6.74%

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 2006-07 through January 2016; the adopted budget for 2015-16, and the proposed budget for 2016-17.

YEAR	AMOUNT	PROPERTY
2006-07 Actual	\$26,872	Various \$26,872.
2007-08 Actual	\$308,752	Scarsdale Chateaux - \$285,926; Three Others - \$22,826.
2008-09 Actual	\$317,857	Fenway Golf Course - \$118,387; Winged Foot Golf Course - \$136,088; Six Others - \$63,382.
2009-10 Actual	\$52,010	Various \$52,010.
2010-11 Actual	\$142,664	Holly Management - \$40,764; Susan & Jeffrey Goldernberger - \$27,576; Scarsdale Gasoline Corp. - \$25,496; Twelve others - \$48,828.
2011-12 Actual	\$433,283	Kiki Nicholas Resident Trust - \$30,529; Leonard Caputo - \$22,740; Heathcote Overhill Corp. - \$337,050; Seven others - \$42,964.
2012-13 Actual	\$380,584	Chaseway LLC - \$217,420; HSBC - \$110,685; five Others \$52,749.
2013-14 Actual	\$884,880	Quaker Ridge Golf Course \$519,698, Verizon \$286,466, Christie Place \$50,456 and four Others \$28,260.
2014-15 Actual	\$69,123	Various \$69,123.
2015-16 Act. To date	\$17,629	Various \$17,629.
2016-17 Budget	\$100,000	No change from 2015-16 Budget.

In 1990-91, a certiorari reserve fund was established to provide funds for pending certiorari cases. The Certiorari Reserve balance as of June 30, 2015 was \$3,451,409. Although we do not have any refunds to date, we do anticipate them. In addition we are estimating the need to increase the reserve balance as of June 30, 2016 by an additional \$1,650,000 to a total of \$5,101,409. Interest income earned on the reserve will also be added back to the reserve.

See page 59-63 for more information on reserves.

APPENDIX - F

Summary – Aides and Part-Time Bus Drivers

2016-17 Aides Budget

School Aides	There are no changes in hours or allocation formula's from 2015-16 to 2016-17.
Teacher Aides	There are no changes in hours or allocation formula's from 2015-16 to 2016-17.
Cafeteria Aides	There are no changes in hours or allocation formula's from 2015-16 to 2016-17.
Kindergarten Aides	There are no changes in hours or allocation formula's from 2015-16 to 2016-17.
CSE Aides	These aides are determined by the Committee on Special Education in accordance with state mandates.
Learning Resource Centers	There are no changes in hours or allocation formula's from 2015-16 to 2016-17.
Special Class Aides	There are no changes in hours or allocation formula's from 2015-16 to 2016-17.
ESL	There are no changes in hours or allocation formula's from 2015-16 to 2016-17.

2016-17 Bus Drivers

Part-Time Bus Drivers	The District employs 64 part-time bus drivers to operate its transportation program. Drivers work 30 hours per week except for four additional drivers who are used in the afternoon only for a total of 15 hours per week.
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Aides Cost	2016-17		38 Weeks								Total
	SA	TA	CAF	PA	KGN	CSE	LRC	P Curr	SPC	ESL	
District											
Hrs/Wk.	34	50	0	0	0	0	0	0	0	110	194
Hrs/Yr.	1,292	1,900								4,180	7,372
Total \$	23,669	45,543								83,742	152,954
Edgewood											
Hrs/Wk.	17	85	100	17	75	245	20	0	50	0	609
Hrs/Yr.	646	3,230	3,800	646	2,850	9,310	760		1,900		23,142
Total \$	11,008	69,196	79,203	15,304	59,308	198,894	13,908		33,507		480,328
Fox Meadow											
Hrs/Wk.	17	90	110	17	100	200	20	0	0	0	554
Hrs/Yr.	646	3,420	4,180	646	3,800	7,600	760				21,052
Total \$	10,633	75,731	84,393	15,304	88,255	203,995	18,027				496,338
Greenacres											
Hrs/Wk.	17	75	90	17	75	250	20	0	100	0	644
Hrs/Yr.	646	2,850	3,420	646	2,850	9,500	760		3,800		24,472
Total \$	9,832	62,295	72,800	11,983	64,771	180,681	15,331		110,521		528,214
Heathcote											
Hrs/Wk.	17	75	90	17	75	245	20	0	0	0	539
Hrs/Yr.	646	2,850	3,420	646	2,850	9,310	760		0		20,482
Total \$	13,837	56,048	72,463	15,142	63,166	232,153	18,027				470,836
Quaker Ridge											
Hrs/Wk.	0	85	110	17	100	225	20	0	100	0	657
Hrs/Yr.		3,230	4,180	646	3,800	8,550	760		3,800		24,966
Total \$		69,029	88,384	15,142	86,298	158,274	18,122		69,512		504,761
Elementary Totals											
Hrs/Wk.	68	410	500	85	425	1,165	100	0	250	0	3,003
Hrs/Yr.	2,584	15,580	19,000	3,230	16,150	44,270	3,800		9,500		114,114
Total \$	45,310	332,299	397,243	72,875	361,798	973,997	83,415	0	213,540	0	2,480,477
Middle School											
Hrs/Wk.	85	130	100	17.0	0	160	100	100	25	0	717
Hrs/Yr.	3,230	4,940	3,800	646		6,080	3,800	3,800	950		27,246
Total \$	67,662	101,122	77,049	12,336		120,781	77,463	66,832	16,122		539,367
Senior High											
Hrs/Wk.	85	350	85	0	0	170	50	0	0	0	740
Hrs/Yr.	3,230	13,300	3,230			6,460	1,900				28,120
Total \$	67,851	289,482	64,847			130,958	42,247				595,385
Total \$											
Hrs/Wk.	272	940	685	102	425	1,495	250	100	275	110	4,654
Hrs/Yr.	10,336	35,720	26,030	3,876	16,150	56,810	9,500	3,800	10,450	4,180	176,852
Total \$	204,492	768,446	539,139	85,211	361,798	1,225,736	203,125	66,832	229,662	83,742	3,768,183

Aides Cost	2015-16		38 Weeks								Total
	SA	TA	CAF	PA	KGN	CSE	LRC	P Curr	SPC	ESL	
District											
Hrs/Wk.	34	50	0	0	0	0	0	0	0	110	194
Hrs/Yr.	1,292	1,900								4,180	7,372
Total \$	23,669	45,543								83,742	152,954
Edgewood											
Hrs/Wk.	17	85	100	17	75	245	20	0	50	0	609
Hrs/Yr.	646	3,230	3,800	646	2,850	9,310	760		1,900		23,142
Total \$	11,008	69,196	79,203	15,304	59,308	198,894	13,908		33,507		480,328
Fox Meadow											
Hrs/Wk.	17	90	110	17	100	200	20	0	0	0	554
Hrs/Yr.	646	3,420	4,180	646	3,800	7,600	760				21,052
Total \$	10,633	75,731	84,393	15,304	88,255	203,995	18,027				496,338
Greenacres											
Hrs/Wk.	17	75	90	17	75	250	20	0	100	0	644
Hrs/Yr.	646	2,850	3,420	646	2,850	9,500	760		3,800		24,472
Total \$	9,832	62,295	72,800	11,983	64,771	180,681	15,331		110,521		528,214
Heathcote											
Hrs/Wk.	17	75	90	17	75	245	20	0	0	0	539
Hrs/Yr.	646	2,850	3,420	646	2,850	9,310	760		0		20,482
Total \$	13,837	56,048	72,463	15,142	63,166	232,153	18,027				470,836
Quaker Ridge											
Hrs/Wk.	0	85	110	17	100	225	20	0	100	0	657
Hrs/Yr.		3,230	4,180	646	3,800	8,550	760		3,800		24,966
Total \$		69,029	88,384	15,142	86,298	158,274	18,122		69,512		504,761
Elementary Totals											
Hrs/Wk.	68	410	500	85	425	1,165	100	0	250	0	3,003
Hrs/Yr.	2,584	15,580	19,000	3,230	16,150	44,270	3,800		9,500		114,114
Total \$	45,310	332,299	397,243	72,875	361,798	973,997	83,415	0	213,540	0	2,480,477
Middle School											
Hrs/Wk.	85	130	100	17.0	0	160	100	100	25	0	717
Hrs/Yr.	3,230	4,940	3,800	646		6,080	3,800	3,800	950		27,246
Total \$	67,662	101,122	77,049	12,336		120,781	77,463	66,832	16,122		539,367
Senior High											
Hrs/Wk.	85	350	85	0	0	170	50	0	0	0	740
Hrs/Yr.	3,230	13,300	3,230			6,460	1,900				28,120
Total \$	67,851	289,482	64,847			130,958	42,247				595,385
Total \$											
Hrs/Wk.	272	940	685	102	425	1,495	250	100	275	110	4,654
Hrs/Yr.	10,336	35,720	26,030	3,876	16,150	56,810	9,500	3,800	10,450	4,180	176,852
Total \$	204,492	768,446	539,139	85,211	361,798	1,225,736	203,125	66,832	229,662	83,742	3,768,183

APPENDIX – G

II INSTRUCTION					
Data Sheet D - Extracurricular Assignments		2016-17 CALCULATIONS			
Funds for extracurricular assignments are determined by agreement between the Board of Education and the Scarsdale Teachers Association. Extra curricular assignment pay should be the product of the appropriate point value times .0019 times the Base Salary (Class I, Step 1) in effect during each year of the Agreement. For teachers regularly employed by the Board who advise in the same activity beyond one year, the multiplier shall be as follows: Year 2=.0021, Year 3=.0023.					
2016-17		2016-17		Budgeted	
		Points		\$ Amount	
Senior High School					
High School	Yearbook Advisor (65)	65		8,744	
High School	Yearbook Advisor (65)	65		8,744	
High School	Newspaper Advisor (65)	65		8,744	
High School	Newspaper Advisor (65)	65		8,744	
High School	Senior Class Advisor(55)	55		6,113	
High School	Senior Class Advisor(55)	55		6,113	
High School	Student Government Advisor	75		10,090	
High School	Speech & Debate Coach	105		14,126	
High School	Asst. Speech & Debate Coach	30		3,334	
High School	U.N. Club Advisor	90		12,108	
High School	Band Director	55		7,399	
High School	Video Production	40		4,446	
High School	Drama Club Advisor	40		5,381	
High School	Technical Club Advisor	40		5,381	
High School	Musical Pit Director	20		2,691	
High School	Tri M Honor Society	20		2,691	
High School	Drama Director (3 productions 35 each)	105		12,897	
High School	Technical Director (3 productions 30 each)	90		12,108	
High School	Musical Production Co.(3 productions 30 each)	90		12,108	
High School	Literary Magazine Advisor	40		5,381	
High School	Habitat for Humanity	40		5,381	
High School	Mock Trial	45		6,054	
High School	French Club	10		1,345	
High School	Junior Class Advisor (35)	35		3,890	
High School	Sophmore Class Advisor (20)	20		2,223	
High School	Sophmore Class Advisor (20)	20		2,223	
High School	Freshman Class Advisor (15)	15		1,667	
High School	Freshman Class Advisor (15)	15		1,667	
High School	Science Olympiad (20 per advisor)	20		2,691	
High School	Signifer	20		2,459	
High School	Mathematics Team Coach	50		6,727	
High School	All County/State High School Chorus	15		2,018	
High School	Foreign Exchange Head	20		2,691	
High School	Asst. Foreign Exchange	10		1,345	
High School	Advisor to International Student Program	15		1,667	
High School	Garden Club Sponsor	40		5,381	
High School	Society Art Advisor	10		1,345	
High School	Quiz Bowl	40		4,446	
High School	Hack Scarsdale Club	40		4,446	
Total Senior High School				217,007	

2016-17 CALCULATIONS		2016-17 Points		Budgeted \$ Amount	
<u>Middle School</u>					
Middle School Technical Advisor		25		3,363	
Middle School Yearbook Advisor		95		12,780	
Middle School Student Government Advisor		95		12,780	
Middle School Student Government Asst.		40		5,381	
Middle School Speech Contest Director		25		3,363	
Middle School Literary Magazine Advisor		40		5,381	
Middle School Drama Director	(3 productions 30 each)	90		12,108	
Middle School Musical Director	(3 productions 30 each)	90		12,108	
Middle School Costume/Props Director	(3 productions 30 each)	90		12,108	
Middle School Production Technical Advisor		90		12,108	
Middle School Video Yearbook		25		3,363	
Middle School Global Nomads		10		1,111	
Middle School Global Nomads		10		1,111	
Middle School Math Counts Club		25		3,363	
Middle School Debate Club		10		1,229	
Middle School Science Olympiad	(20 per advisor)	20		2,691	
Middle School Science Olympiad	(20 per advisor)	20		2,691	
Middle School Science Olympiad	(20 per advisor)	20		2,691	
Middle School Science Olympiad	(20 per advisor)	20		2,691	
Middle School Science Olympiad	(20 per advisor)	20		2,691	
Middle School Human Rights Advisor		25		3,363	
Middle School Young Women in Leadership		15		2,018	
Middle School School Store		15		2,018	
Middle School Activities Advisors		70		8,598	
Middle School Jazz Ensemble		40		5,381	
Middle School Wind Chamber Ensemble		40		5,381	
Middle School Vocal Music Solo Club		40		5,381	
Middle School Sinfonietta Strings		20		2,223	
Middle School Percussion Ensemble		20		2,223	
All County State Middle School Chorus		10		1,345	
Total Middle School				153,044	
<u>Elementary Schools</u>					
Elementary Activity Advisors (5 x 100)		500		55,570	
Elementary Band Advisor		40		5,381	
Elementary Orchestra Advisor		40		5,381	
All County Elementary Chorus		40		5,381	
Total Elementary				71,714	
<u>Accompanist</u>					
Elementary				22,449	Added to ELEM budget line
Middle School				6,095	Normally absorbed by unfilled positions, nothing added to budget
Senior High				38,525	Normally absorbed by unfilled positions, nothing added to budget
Total Accompanist				67,069	
Grand Total Extracurricular Assignments				508,833	

II INSTRUCTION

285-000 Interscholastic Athletics

Data Sheet A-1 Sports, Coaching Salaries, and Student Participation

2016-17 CALCULATIONS

Funds for coaching 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 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

Position	Points	\$Amount	# of Students Participating**
Assistant Athletic Director (Fall, Winter, Spring)	150	26,322	
Baseball Frosh	38	6,668	18
Baseball JV	46	8,072	20
Baseball Varsity Asst	40	6,317	
Baseball Varsity Head	60	10,529	25
Basketball Boys Frosh	46	5,630	17
Basketball Boys JV	50	8,774	14
Basketball Boys Varsity Asst	40	4,896	
Basketball Boys Varsity Head	76	9,301	14
Basketball Girls Frosh	46	8,072	0
Basketball Girls JV	50	8,567	13
Basketball Girls Varsity Asst	40	6,323	
Basketball Girls Varsity Head	76	10,566	16
Bowling Head	43	7,546	20
Cheerleading JV (fall)	37	4,717	
Cheerleading JV (winter)	37	4,717	
Cheerleading Varsity (fall)	42	7,343	20
Cheerleading Varsity (winter)	42	7,343	20
Crew	40	6,317	28
Cross Country Asst	36	6,119	
Cross Country Asst	36	6,317	
Cross Country Head	57	10,002	57
Field Hockey Frosh J.V. B	40	5,100	0
Field Hockey JV	40	4,651	21
Field Hockey Varsity Asst	40	5,915	
Field Hockey Varsity Head	58	10,178	23
Football Asst	50	8,261	
Football Asst	50	7,897	
Football Asst	50	6,629	
Football Frosh Asst	36	4,406	
Football Frosh Asst	36	4,406	
Football Frosh Head	36	6,317	20
Football Head	85	14,916	36
Football JV Asst	36	5,475	
Football JV B Asst	36	4,222	

Football JV B Head	36	4,590	
Football JV Head	43	7,546	28
Golf Boys	45	7,897	14
Golf Girls	45	7,897	18
Gymnastics Asst	48	6,711	
Gymnastics Head	65	11,406	16
HS Intramurals-Fall	30	5,264	0
HS Intramurals-Spring	30	5,264	0
HS Intramurals-Winter	30	5,264	0
Ice Hockey Asst	40	7,019	
Ice Hockey Head	54	9,179	19
Ice Hockey Head JV	40	5,849	12
Indoor Track Asst	47	6,598	
Indoor Track Asst	47	6,873	
Indoor Track Asst	47	7,148	
Indoor Track Asst	47	8,248	
Indoor Track Asst	47	8,248	
Indoor Track Head	72	12,635	98
Lacrosse Boys Frosh	43	5,921	0
Lacrosse Boys JV	48	8,423	31
Lacrosse Boys Varsity Asst	43	5,921	
Lacrosse Boys Varsity Head	63	8,674	31
Lacrosse Girls JV	48	7,019	17
Lacrosse Girls Varsity Asst	43	5,701	
Lacrosse Girls Varsity Head	63	9,944	18
Modified Asst. Cross Country	27	4,580	57
Modified Athletic Director (Fall)	38	6,668	
Modified Athletic Director (spring)	38	6,668	
Modified Athletic Director(winter)	38	6,668	
Modified Cheerleading Asst			
Modified Cheerleading Co-head	29	3,633	
Modified Cheerleading Co-head	29	3,633	
Modified Field Hockey Head	30	5,264	25
Modified Field Hockey Asst	27	3,167	
Modified Field Hockey Asst	27	4,264	
Modified Head Cross Country	30	5,264	
Modified Ice Hockey Asst	30	5,100	
Modified Ice Hockey Asst	30	4,131	
Modified Ice Hockey Head	33	5,966	
Modified Lacrosse Boys Asst	27	4,738	
Modified Lacrosse Boys Head	30	5,264	46
Modified Lacrosse Boys Head	30	5,264	
Modified Lacrosse Girls Asst	27	4,738	
Modified Lacrosse Girls Head	30	5,264	58
Modified Lacrosse Girls Head	30	5,264	
Modified Track Asst	27	4,738	59
Modified Track Asst	27	4,738	
Modified Volleyball Asst.	27	4,738	
Modified Volleyball Head	30	5,264	36
Modified Volleyball Head	30	5,264	37

Modified Wrestling Asst	27	4,738	
Modified Wrestling Head	30	5,264	37
MS Director of Afterschool Life	90	15,793	
Outdoor Track Asst	40	6,083	
Outdoor Track Asst	40	7,019	
Outdoor Track Asst	40	7,019	
Outdoor Track Asst	40	6,731	
Outdoor Track Head	68	11,933	129
Ski Coach Asst	35	5,528	
Ski Coach Head	45	7,802	48
Soccer Boys Frosh J.V. B	48	7,547	16
Soccer Boys JV	48	7,343	17
Soccer Boys Varsity A Asst	40	5,100	
Soccer Boys Varsity A Head	67	8,542	30
Soccer Boys Varsity B Head	53	8,618	25
Soccer Girls Frosh J.V. B	48	7,343	0
Soccer Girls JV	48	6,739	18
Soccer Girls Varsity Asst	40	6,629	
Soccer Girls Varsity B Head	53	9,301	27
Soccer Girls Varsity Head	67	11,757	26
Softball Asst	40	7,037	
Softball Frosh	30	3,825	0
Softball Head	55	9,652	11
Softball JV	40	6,629	18
Strength Coach - Fall	50	8,774	
Strength Coach - Winter	50	8,774	60
Strength Coach - Spring	50	8,774	
Swimming Boys Asst	50	6,119	
Swimming Boys Asst	50	6,884	
Swimming Boys Head	65	10,862	36
Swimming Girls Asst	50	8,567	
Swimming Girls Head	65	11,406	39
Tennis Boys Head	50	8,774	17
Tennis Boys JV	33	5,791	19
Tennis Boys Varsity B Head	33	5,791	18
Tennis Girls JV	33	4,826	15
Tennis Girls Varsity A Head	50	8,774	14
Tennis Girls Varsity B Head	33	5,791	13
Volleyball Girls Head	54	9,476	18
Volleyball Girls Varsity B	38	6,668	18
Volleyball Girls JV	38	4,651	10
Volleyball Girls J.V. B	38	4,845	14
Wrestling Head	67	11,757	30
Wrestling Assistant	48	7,019	
Wrestling JV	48	8,261	
** includes team managers		<u>920,906</u>	

APPENDIX - H

VEHICLE REPLACEMENT SCHEDULE

The transportation fleet is comprised of large (44-66 passenger) and small (19 passenger) buses, automobiles to drive small groups of private school and special education students, and wheelchair vans to transport physically disabled students.

In the early 1990s, the District purchased a new fleet of vehicles both for the Building and the Transportation Departments using a 5-7 year financing. While this approach met the needs of a newly reorganized transportation service, it also meant that all of the vehicles would age and eventually become obsolete at approximately the same time. As such, it is not a recommended approach for financing a student transportation program.

Since that time, the District has made every effort to provide annual funding for gradual vehicle replacement. Each year, the supervisor and the mechanics who service the buses review the maintenance records of each vehicle. Buses that have shown an increasing tendency to break down will eventually be moved to use as a spare vehicle, rather than one with a daily schedule. Every effort is made to keep the buses on the road for as long as possible. However, sometimes the undercarriages or bodies of the vehicles succumb to rust before the mechanical parts wear out. In this area, it is unusual for vehicles to stay in regular use for more than 10 years. Transportation consultants generally recommend that the average life of a fleet not exceed seven years. The following pages present statistics concerning the age and mileage of the fleet.

Vehicles are purchased through New York State purchasing contracts. Below are vehicle purchase projections for the next five years.

School Year		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19
		Actual	Actual	Actual	Actual	(plan)	(plan)	(plan)	(plan)
Large buses		2	1	2	1	2	2	2	1
<i>Cost per bus</i>		98,850	101,233	104,913	105,542	109,000	110,800	114,000	117,000
Mini buses		2	1	0	3	2	2	1	1
<i>Cost per bus</i>		40,161	41,053	\$0	41,769	45,200	46,600	49,000	51,000
Lift gate buses		0	0	0	1	0	0	0	1
<i>Cost per bus</i>		N/A	N/A	0	55,201	N/A	N/A	N/A	76,000
Automobiles		0	0	0	2	0	1	1	1
<i>Cost per vehicle</i>		N/A	N/A	N/A	23,419	N/A	26,000	26,800	27,600
Total Vehicle Purchase		\$278,022	\$140,975	\$209,825	\$332,888	\$308,400	\$340,800	\$303,800	\$271,600

STATISTICS of LARGE BUS FLEET

Vehicle Number	Bus Type	Purchase Year	Years on Road	2015-16 Assignment	Mileage A/O Jan 15	Difference	MileageA/O Jan 16	Difference
137	66 Passenger	2000	16	Spare	79,265	2,136	80,805	1,540
138	66 Passenger	2000	16	Spare	90,628	2,978	92,037	1,409
139	66 Passenger	2001	15	Spare	62,241	1,107	62,241	-
140	66 Passenger	2001	15	Spare	55,920	361	55,934	14
141	66 Passenger	2002	14	In Service	79,158	3,816	80,425	1,267
142	66 Passenger	2002	14	In Service	72,218	3,097	73,082	864
143	66 Passenger	2003	13	In Service	77,604	3,820	79,806	2,202
145	66 Passenger	2005	11	In Service	81,611	4,197	83,801	2,190
146	66 Passenger	2005	11	In Service	70,602	7,500	74,728	4,126
147	66 Passenger	2006	10	In Service	75,133	7,891	81,179	6,046
148	66 Passenger	2006	10	In Service	80,372	5,757	85,390	5,018
149	66 Passenger	2006	10	In Service	87,550	9,243	94,108	6,558
150	66 Passenger	2006	10	In Service	71,563	8,363	78,814	7,251
151	66 Passenger	2006	10	In Service	71,534	7,718	77,687	6,153
152	66 Passenger	2006	10	In Service	59,440	7,009	66,147	6,707
153	66 Passenger	2006	10	In Service	59,467	5,788	65,047	5,580
154	66 Passenger	2006	10	In Service	72,809	8,583	80,355	7,546
155	66 Passenger	2009	7	In Service	55,572	9,356	64,386	8,814
156	66 Passenger	2011	5	In Service	32,658	8,397	39,986	7,328
157	66 Passenger	2011	5	In Service	39,148	8,291	47,151	8,003
158	66 Passenger	2012	4	In Service	12,444	6,519	18,020	5,576
159	66 Passenger	2012	4	In Service	17,526	9,496	26,068	8,542
160	66 Passenger	2013	3	In Service	6,220	6,220	13,525	7,305
161	66 Passenger	2015	1	In Service	-	-	6,882	6,882
162	66 Passenger	2015	1	In Service	-	-	6,781	6,781
163	66 Passenger	2016	0	In Service	-	-	-	-
						2014	2015	
Total number of Miles per year						139,657		125,717
Average total mileage for large buses is					61,334		66,118	
Average age of fleet for large buses is			10					
Average annual miles for large buses						5,984		4,948

STATISTICS of SMALL BUS FLEET									
Bus No.	Bus Type	# of Pass.	Purch. Year	Years On Road	2015-16 Assignment	Mileage A/O Jan-15	Mileage Diff	Mileage A/O Jan-16	Mileage Diff
72	Mini Bus	20	1999	17	Spare	125,570	1,143	126,999	1,429
74	Mini Bus	20	2000	16	Spare	110,195	874	116,285	6,090
75	Mini Bus	20	2000	16	Spare	135,629	5,491	137,895	2,266
78	Mini Bus	20	2001	15	Spare	173,759	11,896	173,759	-
79	Mini Bus	20	2001	15	Spare	142,629	6,124	146,790	4,161
80	Mini Bus	20	2001	15	Spare	151,609	8,708	157,667	6,058
81	Mini Bus	20	2002	14	Spare	118,237	8,261	121,155	2,918
82	Mini Bus	20	2002	14	Spare	134,539	4,763	138,806	4,267
100	Mini Bus	18	2006	10	Spare	96,837	1,296	96,837	-
C-21	Sedan	5	2005	11	Spare	143,884	10,590	151,417	7,533
C-22	Sedan	5	2005	11	Spare	130,311	4,393	142,523	12,212
70	Mini Bus	20	1999	17	In Service	135,690	2,503	138,657	2,967
83	Mini Bus	20	2002	14	In Service	118,572	5,127	123,028	4,456
84	Mini Bus	20	2002	14	In Service	112,653	9,112	120,327	7,674
86	Mini Bus	20	2002	14	In Service	117,960	8,397	124,982	7,022
87	Mini Bus	20	2002	14	In Service	114,510	8,145	120,577	6,067
88	Mini Bus	20	2003	13	In Service	135,647	7,939	141,562	5,915
89	Mini Bus	20	2003	13	In Service	102,262	7,389	108,999	6,737
90	Mini Bus	20	2003	13	In Service	133,191	10,519	142,096	8,905
91	Mini Bus	20	2005	11	In Service	83,066	8,319	90,198	7,132
92	Mini Bus	20	2005	11	In Service	81,080	8,681	89,671	8,591
93	Mini Bus	20	2005	11	In Service	111,859	10,114	119,632	7,773
94	Mini Bus	20	2005	11	In Service	96,704	9,271	106,366	9,662
95	Mini Bus	20	2005	11	In Service	93,937	10,146	102,222	8,285
96	Mini Bus	18	2006	10	In Service	106,053	12,063	106,053	-
97	Mini Bus	18	2006	10	In Service	90,627	14,884	100,955	10,328
98	Mini Bus	18	2006	10	In Service	103,254	18,270	117,331	14,077
99	Mini Bus	18	2006	10	In Service	121,732	6,656	128,218	6,486
35	Mini Bus	18	2006	10	In Service	87,055	8,622	95,597	8,542
36	Mini Bus	18	2006	10	In Service	89,195	13,290	103,010	13,815
37	Mini Bus	18	2006	10	In Service	91,734	10,251	101,151	9,417
38	Mini Bus	20	2007	9	In Service	84,804	12,684	96,089	11,285
39	Mini Bus	20	2007	9	In Service	69,116	7,630	77,191	8,075
40	Mini Bus	20	2007	9	In Service	65,333	7,883	72,932	7,599
41	Mini Bus	20	2009	7	In Service	40,940	6,810	48,510	7,570
42	Mini Bus	20	2009	7	In Service	99,803	15,771	112,552	12,749
43	Mini Bus	20	2009	7	In Service	102,917	15,399	115,935	13,018
44	Mini Bus	20	2009	7	In Service	85,331	14,060	95,929	10,598
45	Mini Bus	20	2009	7	In Service	119,339	18,629	135,444	16,105
46	Mini Bus	20	2010	6	In Service	57,594	11,368	67,664	10,070
47	Mini Bus	20	2010	6	In Service	46,049	8,362	52,964	6,915
48	Mini Bus	6+2 w/chair	2009	7	In Service	49,518	9,694	57,034	7,516
73	Mini Bus	6+3 w/chairs	2000	16	In Service	103,872	102	103,992	120
76	Mini Bus	8+2	2000	16	In Service	108,624	755	109,828	1,204
77	Mini Bus	8+2	2001	15	In Service	150,996	-	150,996	-
49	Mini Bus	18	2013	3	In Service	22,382	9,163	29,417	7,035
50	Mini Bus	18	2013	3	In Service	34,511	17,078	48,826	14,315
51	Mini Bus	18	2013	3	In Service	26,396	13,046	35,624	9,228
C-19	Wagon	5	2004	12	In Service	118,352	15,442	133,667	15,315
C-23	Sedan	5	2005	11	In Service	111,462	5,394	119,195	7,733
C-24	Sedan	5	2007	9	In Service	88,186	7,788	97,658	9,472
C-25	SUV	5	2006	10	In Service	134,347	31,538	134,347	-
C-26	SUV	5	2007	9	In Service	69,850	8,810	75,333	5,483
C-28	Sedan	5	2011	5	In Service	17,479	4,379	24,888	7,409
C-29	Sedan	5	2011	5	In Service	71,475	25,770	92,955	21,480
C-30	Sedan	5	2011	5	In Service	60,728	22,557	80,077	19,349
C-31	Sedan	5	2011	5	In Service	56,267	21,485	76,524	20,257
C-32	Sedan	5	2011	5	In Service	58,671	22,963	77,708	19,037
52	Mini Bus	18	2014	2	In Service	5,761	5,761	17,509	11,748
53	Mini Bus	18	2014	2	In Service	1,645	1,645	9,421	7,776
54	Mini Bus	18	2016	0	On Order	-	-	-	-
55	Mini Bus	18	2016	0	On Order	-	-	-	-
Totals						595,203		489,246	
Average total Miles for all small vehicles						94,195		102,350	
Average age of all small vehicles (before new purchases)									10.1
Average annual miles for all small vehicles							9,757		8,020

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 significantly from the 0.36% rate charged in 2003-04 to the 17.53% rate for the 2014-15 budget, however the 2015-16 rate represents a 24% reduction from 2014-15 rate and the 2016-17 rate represents a 11% reduction from the 2015-16 rate.

<u>Budget Year</u>	<u>TRS %</u>	<u>Total TRS Budget / Actual</u>
1996-97	6.37%	2,088,729
1997-98	3.75%	990,198
1998-99	1.25%	363,915
1999-00	1.42%	434,361
2000-01	1.43%	466,067
2001-02	0.43%	129,725
2002-03	0.36%	123,366
2003-04	0.36%	162,285
2004-05	5.63%	2,622,972
2005-06	7.97%	3,673,304
2006-07	8.60%	4,422,538
2007-08	8.73%	5,645,453
2008-09	7.63%	4,284,902
2009-10	6.19%	3,786,852
2010-11	8.62%	5,253,825
2011-12	11.11%	6,720,440
2012-13	11.84%	7,430,727
2013-14	16.25%	10,387,337
2014-15	17.53%	10,652,830
2015-16 Adopted Bud	13.26%	8,455,796
2016-17 Proposed Bud	11.72%	8,304,672

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.

Retirement expense is based on an estimate of the salaries to be paid to civil service staff members for the upcoming school year multiplied by the contribution rate. The ERS rate has increased significantly from the 0.90% weighted average rate charged in 2000-01 to the 20.1% weighted average rate for the 2014-15 budget, however the 2015-16 weighted average rate of 18.1% represents a 10% reduction from 2014-15 rate and the 2016-17 weighted average rate of 15.4% represents a 15% reduction from the 2015-16 rate.

TOTAL EXPENDITURES / BUDGET

1999-00	ACTUAL	42,844
2000-01	ACTUAL	17,812
2001-02	ACTUAL	60,559
2002-03	ACTUAL	100,908
2003-04	ACTUAL	458,468
2004-05	ACTUAL	1,224,127
2005-06	ACTUAL	1,137,906
2006-07	ACTUAL	1,135,252
2007-08	ACTUAL	1,094,288
2008-09	ACTUAL	1,103,797
2009-10	ACTUAL	1,000,321
2010-11	ACTUAL	1,748,071
2011-12	ACTUAL	2,331,649
2012-13	ACTUAL	2,621,524
2013-14	ACTUAL	3,000,818
2014-15	ACTUAL	2,786,046
2015-16	ADOPTED BUDGET	2,703,346
2016-17	PROPOSED BUDGET	2,378,151

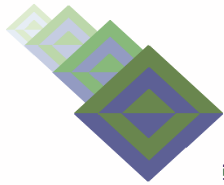
UNDISTRIBUTED EXPENSE

HEALTH INSURANCE

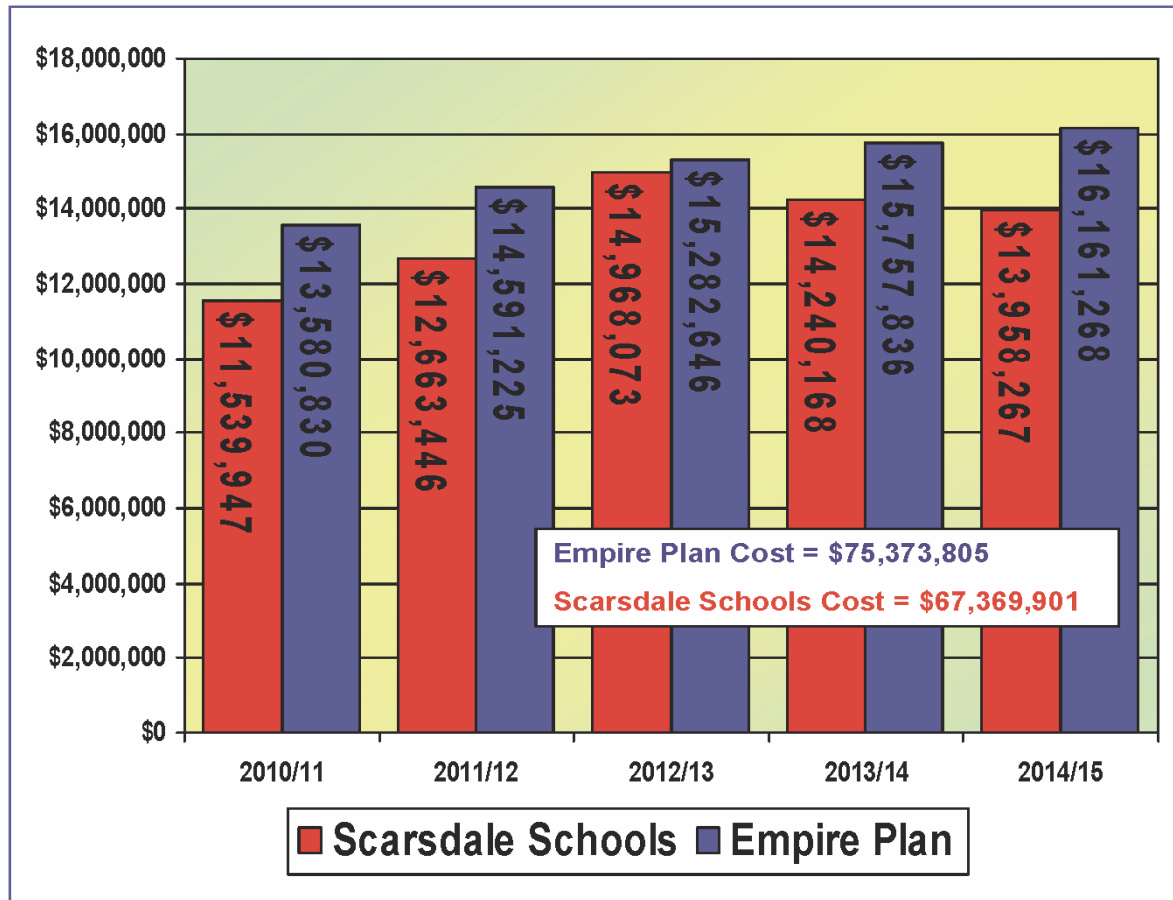
The Board provides a health insurance program for all full-time District employees, their qualifying spouse and dependent(s). Prior to the 1988-89 school year, the District participated in the New York State Empire Plan and an H.M.O. Plan (Kaiser Foundation). In 1988-89 the District withdrew from the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

Listed below are the actual expenditures for the years 1996-97 through 2014-15, the 2015-16 Adopted Budget / Estimated Actual, and the 2016-17 Proposed Budget.

<u>YEAR</u>	<u>EXPENDITURES</u>	
1996-97	3,953,478	
1997-98	3,938,750	
1998-99	4,801,732	
1999-00	5,056,563	
2000-01	5,948,628	
2001-02	6,323,802	
2002-03	7,796,238	
2003-04	8,673,304	
2004-05	9,102,858	
2005-06	9,766,698	
2006-07	9,906,552	
2007-08	9,455,348	
2008-09	10,336,035	
2009-10	12,337,291	
2010-11	11,539,947	
2011-12	12,663,446	
2012-13	14,968,073	
2013-14	14,240,168	
2014-15	13,958,267	
2015-16	17,103,775	BUDGET
2015-16	16,072,753	ESTIMATED ACTUAL
2016-17	17,536,577	PROPOSED BUDGET



Scarsdale Schools vs. Empire Plan



This exhibit provides a estimated comparison of the District's self-insured costs with the applicable Empire Plan premiums over the past five plan years (July through June). Census assumptions are made to accommodate the different premium tiers offered by each plan. The District costs are estimated to be \$8,003,904 less when compared to the estimated Empire Plan premiums over the past five years. Employee premium share has been added to district costs for comparison.

UNDISTRIBUTED EXPENSE
SOCIAL SECURITY / MEDICARE

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

YEAR	RATE	WAGE MAXIMUM	TOTAL FISCAL EXPENDITURES
2009	6.20%	\$106,800	
	1.45%	No Limit Medicare	5,034,606
2010	6.20%	\$106,800	
	1.45%	No Limit Medicare	5,144,222
2011	6.20%	\$106,800	
	1.45%	No Limit Medicare	5,175,509
2012	6.20%	\$110,100	
	1.45%	No Limit Medicare	5,200,750
2013	6.20%	\$113,700	
	1.45%	No Limit Medicare	5,339,902
2014	6.20%	\$117,000	
	1.45%	No Limit Medicare	5,274,594
2015	6.20%	\$118,500	
	1.45%	No Limit Medicare	5,465,479
2016	6.20%	\$118,500	
	1.45%	No Limit Medicare	5,845,000*
2017	6.20%	unknown	5,645,000**
	1.45%	No Limit Medicare	

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

5,857,600***

UNDISTRIBUTED EXPENSE

Dental / Vision Plan

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

<u>YEAR</u>		<u>FULL TIME & PART TIME TEACHERS</u>	<u>OTHER EMPLOYEES</u>	<u>EXPENDITURES</u>
2006-07	598	Teach/Adm/Nurses/Secy's/Cust	@\$1,593	952,614
2007-08	614	Teach/Adm/Nurses/Secy's/Cust	@\$1,593	978,102
2008-09	626	Teach/Adm/Nurses/Secy's/Cust	@\$1,593	997,218
2009-10	612	Teach/Adm/Nurses/Secy's/Cust	@\$1,647	1,007,964
2010-11	611	Teach/Adm/Nurses/Secy's/Cust	@\$1,684	1,028,924
2011-12	605	Teach/Adm/Nurses/Secy's/Cust	@\$1,722	1,041,810
2012-13	605	Teach/Adm/Nurses/Secy's/Cust	@\$1,722	1,031,478
2013-14	596	Teach/Adm/Nurses/Secy's/Cust	@\$1,816	1,082,336
2014-15	596	Teach/Adm/Nurses/Secy's/Cust	@\$1,816	1,116,220
2015-16	595	Teach/Adm/Nurses/Secy's/Cust	@\$1,936	1,151,920*
	598	Teach/Adm/Nurses/Secy's/Cust	@\$1,936	1,157,728**
2016-17	607	Teach/Adm/Nurses/Secy's/Cust	@\$1,936	\$1,175,152***

* Adopted Budget

** Estimated Actual

*** Proposed Budget

Please proceed to the next page

APPENDIX – J

UNDISTRIBUTED EXPENDITURES

970 DEBT SERVICE

Data Sheet A - Schedule of long-term bonded indebtedness to be paid in 2016-2017.

YEAR OF ISSUE	OBLIGATIONS OUTSTANDING 7/1/16	2016-17 PAYMENTS		OBLIGATIONS OUTSTANDING 7/1/17
		PRINCIPAL	INTEREST	
2010 (OCT)	7,945,000	2,545,000	317,800	5,400,000
2012 (JUN)	5,750,000	1,820,000	267,400	3,930,000
2006 (AUG)	60,000	60,000	1,275	-
2014 (MAY)	8,440,000	545,000	368,275	7,895,000
2016 (Fall) (Estimated BAN / Bond issuance)	-	1,495,000	248,025	- **
				-
GRAND TOTAL	\$ 22,195,000	\$ 6,465,000	\$ 1,202,775	\$ 17,225,000

** Current financing has not been finalized on how the District will issue the remaining \$16,445,000 in potential financing related to the \$18.12M Project authorized by the voters in December 2014.

Undistributed Expense - Data Sheet B							
Schedule of Long-Term Serial Bond Obligations From 2007 through 2028							
O/S as of	Obligations	Budget	Total	Total	Total		
Date	Outstanding	Year	Interest	Principal	Debt Service		
7/1/2007	76,165,000	2007/08	3,182,075	5,360,000	8,542,075		
7/1/2008	70,805,000	2008/09	2,888,741	5,185,000	8,073,741	#	
7/1/2009	65,555,000	2009/10	2,649,307	5,400,000	8,049,307	#	
7/1/2010	60,155,000	2010/11	1,928,412	5,840,000	7,768,412	# *	
7/1/2011	53,120,000	2011/12	2,021,490	5,785,000	7,806,490	# *	
7/1/2012	46,350,000	2012/13	1,681,882	6,050,000	7,731,882	# * &	
7/1/2013	40,300,000	2013/14	1,626,326	6,080,000	7,706,326	# * &	
7/1/2014	33,435,000	2014/15	1,251,132	6,415,000	7,666,132	# * & @	
7/1/2015	27,020,000	2015/16	1,145,144	4,825,000	5,970,144	* & @	
7/1/2016	22,195,000	2016/17	954,750	4,970,000	5,924,750	* & @	
7/1/2017	17,225,000	2017/18	739,800	5,205,000	5,944,800	* & @	
7/1/2018	12,020,000	2018/19	511,900	5,420,000	5,931,900	* & @	
7/1/2019	6,600,000	2019/20	294,500	690,000	984,500	@	
7/1/2020	5,910,000	2020/21	266,200	725,000	991,200	@	
7/1/2021	5,185,000	2021/22	236,600	755,000	991,600	@	
7/1/2022	4,430,000	2022/23	201,625	795,000	996,625	@	
7/1/2023	3,635,000	2023/24	160,751	840,000	1,000,751	@	
7/1/2024	2,795,000	2024/25	117,625	885,000	1,002,625	@	
7/1/2025	1,910,000	2025/26	72,250	930,000	1,002,250	@	
7/1/2026	980,000	2026/27	24,500	980,000	1,004,500	@	
7/1/2027	-	2027/28	-	-	-		
	# - Note: During September 2008, the District refinanced \$8.7M of outstanding obligations resulting in a savings of \$544,008 over the period of 2008/09 through 2014/15. The applicable outstanding debt has been updated accordingly.						
	* - Note: During October 2010, the District refinanced \$19.5M of outstanding obligations resulting in a savings of \$2,714,587 over the period of 2010/11 through 2018/19. The applicable outstanding debt has been updated accordingly.						
	& - Note: During June 2012, the District refinanced \$11.8M of outstanding obligations resulting in a savings of \$1,026,599 over the period of 2012/13 through 2018/19. The applicable outstanding debt has been updated accordingly.						
	@ - Note: During May 2014, the District refinanced \$9.3M of outstanding obligations resulting in a savings of \$969,061 over the period of 2014/15 through 2026/27. The applicable outstanding debt has been updated accordingly.						

NOTE: The above schedule does not include the anticipated \$16,445,000 debt to be issued as noted on the previous page.

UNDISTRIBUTED EXPENDITURES

970 DEBT SERVICE

Data Sheet D - Schedule of payments of long-term obligations for 2016-17.

BOND ISSUE	ORIGINAL	MATURITY DATE	OBLIGATIONS	INTEREST	PRINCIPAL DUE DATE	PAYMENTS AMOUNT	INTEREST	PAYMENTS	TOTAL INTEREST
	BOND		OUTSTANDING	RATE			DUE DATE	DUE DATE	
	ISSUE		7/1/15	PERCENTAGE			AND AMOUNT	AND AMOUNT	
2010 (OCT) (Refinancing)	19,495,000	2018/19	7,945,000	1.53%	6/1/2017	2,545,000	12/1/2016	6/1/2017	\$ 317,800
							158,900	158,900	
2012 (JUN) (Refinancing)	10,825,000	2018/19	5,750,000	1.00%	2/1/2017	1,820,000	8/1/2016	2/1/2017	\$ 267,400
			-				133,700	133,700	
2006 (AUG) (Partially refinanced - May 2014)	14,130,000	2027	60,000	4.33%	8/1/2016	60,000	8/1/2016		\$ 1,275
							1,275	-	
2014 (MAY) (Refinancing)	8,515,000	2027	8,440,000	2.46%	8/1/2015	545,000	8/1/2016	2/1/2017	\$ 368,275
							188,225	180,050	
2016 (Fall) (Estimated BAN/ Bond issuance)	16,445,000	TBD**	-	TBD**	TBD**	1,495,000	TBD**	TBD**	\$ 248,025
							124,013	124,012	
GRAND TOTAL	\$ 69,410,000		\$ 22,195,000			\$ 6,465,000	\$ 606,113	\$ 596,662	\$ 1,202,775

** Current financing has not been finalized on how the District will issue the remaining \$16,445,000 in potential financing related to the \$18.12M Project authorized by the voters in December 2014.

Lease Purchase – Computers

These are the anticipated costs for the lease payments for computer hardware purchased since 2009-10, as well as estimated costs for continuing the lease purchase replacement program into the future. In 2013-14 and 2014-15, the District increased the purchasing power by \$208,000 and \$271,000 to address recurring program needs. It is anticipated that the \$1,399,000 in purchasing power established in 2015-16 will continue to be necessary for 2016-17 and subsequent years. The anticipated costs in 2016-17 for the three currently outstanding leases and the anticipated new lease issued in 2016-17 are noted below.

	2009/10 Purchase	2010/11 Purchase	2011/12 Purchase	2012/13 Purchase	2013/14 Purchase	2014/15 Purchase	2015/16 Purchase	2016/17 Purchase	Total Payments (Amount Budgeted)
Total Purchasing Power	\$920,000	\$920,000	\$920,000	\$920,000	\$920,000	\$1,128,000	\$1,399,000	\$1,399,000	
Payments									
Actual 2012-13	\$ 247,566	\$ 243,551	\$ 235,785	\$ 234,961	\$ 0	\$ 0	\$ 0	\$ 0	\$ 961,823
Actual 2013-14	\$ 0	\$ 243,551	\$ 235,785	\$ 234,961	\$ 287,692	\$ 0	\$ 0	\$ 0	\$1,001,981
Actual 2014-15	\$ 0	\$ 0	\$ 235,785	\$ 234,961	\$ 287,692	\$ 356,932	\$ 0	\$ 0	\$1,115,370
Actual 2015-16	\$ 0	\$ 0	\$ 0	\$ 234,961	\$ 287,692	\$ 356,932	\$ 357,855	\$ 0	\$1,238,264
Estimated 2016-17	\$ 0	\$ 0	\$ 0	\$ 0	\$ 287,692	\$ 356,932	\$ 357,855	\$ 357,855	\$1,360,334
Estimated 2018-19	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 356,932	\$ 357,855	\$ 357,855	\$1,430,497
Estimated 2019-20	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 357,855	\$ 357,855	\$1,431,420
Estimated 2020-21	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 357,855	\$1,431,420

Lease Purchase – Districtwide Copiers

During 2015-16, the District entered into a five-year lease for 20 copier machines throughout the District at a cost below New York State contract pricing and zero percent financing. These payments include all maintenance and supplies for all 20 copiers. The District not need to enter into a new lease until 2020.

	2010/11 Purchase	2015/16 Purchase	2016/17 Purchase	2017/18 Purchase	2018/19 Purchase	2019/20 Purchase	2020/21 Purchase	2021/22 Purchase	Total Payments (Amount Budgeted)
Total Purchasing Power Payments	\$1,241,670	\$1,235,529	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Actual 2012-13	\$ 248,334	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 248,334
Actual 2013-14	\$ 248,334	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 248,334
Actual 2014-15	\$ 173,594	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 173,594
Estimated 2015-16	\$ 0	\$ 247,106	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 247,106
Estimated 2016-17	\$ 0	\$ 247,106	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 247,106
Estimated 2017-18	\$ 0	\$ 247,106	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 247,106
Estimated 2018-19	\$ 0	\$ 247,106	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 247,106
Estimated 2019-20	\$ 0	\$ 247,106	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 247,106

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 \$130,000. For the 2016-17 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. Thomas Hagerman - Superintendent	\$308,649	\$53,997	\$43,956	17.49%
Stuart Matthey - Assistant Superintendent	\$233,894	\$53,495	0	23.23%
Lynne Shain - Assistant Superintendent	\$224,700	\$61,526	0	27.38%
Dr. Bermard Josefsberg - Assistant Superintendent	\$230,000	\$62,337	0	27.10%
Eric Rauschenbach - Director of Special Education	\$185,000	\$55,446	0	29.97%
Racehel Moseley – Director of Information Technology	\$160,000	\$57,570	0	35.98%
Jeffrey Martin – Treasurer / Business Mgr. / Risk Mgr.	\$161,622	\$57,879	0	35.81%
John Trenholm – Director of Facilities	\$155,188	\$56,654	0	36.51%

Building Administrators

Personnel/Title	School	Salary *
Dr. Scott Houseknecht - Elementary Principal	Edgewood School	\$217,216
Duncan Wilson- Elementary Principal	Fox Meadow School	\$209,696
Sharon Hill - Elementary Principal	Greenacres School	\$192,134
Maria Stile - Elementary Principal	Heathcote School	\$210,616
Felix Gil - Elementary Principal	Quaker Ridge School	\$186,736
Michael McDermott - Middle School Principal	Scarsdale Middle School	\$229,717
Larry Chazinoff - Middle School Assist. Principal	Scarsdale Middle School	\$186,604
Rochelle Hauge - Middle School Assest. Principal	Scarsdale Middle School	\$196,526
Ken Bonamo - High School Principal	Scarsdale High School	\$222,685
Sue Peppers - High School Assist. Principal	Scarsdale High School	\$217,216
Chris Renino - High School Assist. Principal	Scarsdale High School	\$208,159
Christopher Griffin - High School Assist. Principal	Scarsdale High School	\$194,682

*Amount currently in effect for 2015-16.

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

“Other Compensation” represents the benefit calculated from the District providing a contribution of \$19,396 toward a tax-sheltered annuity and \$24,560 toward a variable defined benefit contribution plan (in lieu of a TRS contribution) 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)

FISCAL ACCOUNTABILITY SUMMARY (2013 - 14)

Commissioner's Regulations require that certain expenditure ratios for general-education and special-education students be reported and compared with ratios for similar districts and all public schools. The required ratios for this district are reported below.

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

THIS SCHOOL DISTRICT

GENERAL EDUCATION		SPECIAL EDUCATION	
INSTRUCTIONAL EXPENDITURES		INSTRUCTIONAL EXPENDITURES	
\$90,478,500		\$18,545,030	
PUPILS		PUPILS	
4,911		405	
EXPENDITURES PER PUPIL		EXPENDITURES PER PUPIL	
\$18,424		\$45,790	

SIMILAR DISTRICT GROUP LOW NEED/RESOURCE CAPACITY			
GENERAL EDUCATION		SPECIAL EDUCATION	
INSTRUCTIONAL EXPENDITURES		INSTRUCTIONAL EXPENDITURES	
\$5,322,726,462		\$1,959,709,296	
PUPILS		PUPILS	
381,125		50,836	
EXPENDITURES PER PUPIL		EXPENDITURES PER PUPIL	
\$13,966		\$38,550	

ALL SCHOOL DISTRICTS

GENERAL EDUCATION		SPECIAL EDUCATION	
INSTRUCTIONAL EXPENDITURES		INSTRUCTIONAL EXPENDITURES	
\$31,235,849,883		\$13,185,189,540	
PUPILS		PUPILS	
2,660,775		418,555	
EXPENDITURES PER PUPIL		EXPENDITURES PER PUPIL	
\$11,739		\$31,502	

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. Pupils resident in the district but attending a charter school are included. 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 for the school year plus students for whom the district receives tuition from another district plus students for whom the district pays tuition to another district. Students attending the State schools at Rome and Batavia, private placements and out-of-state placements are included.

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

TOTAL EXPENDITURES PER PUPIL

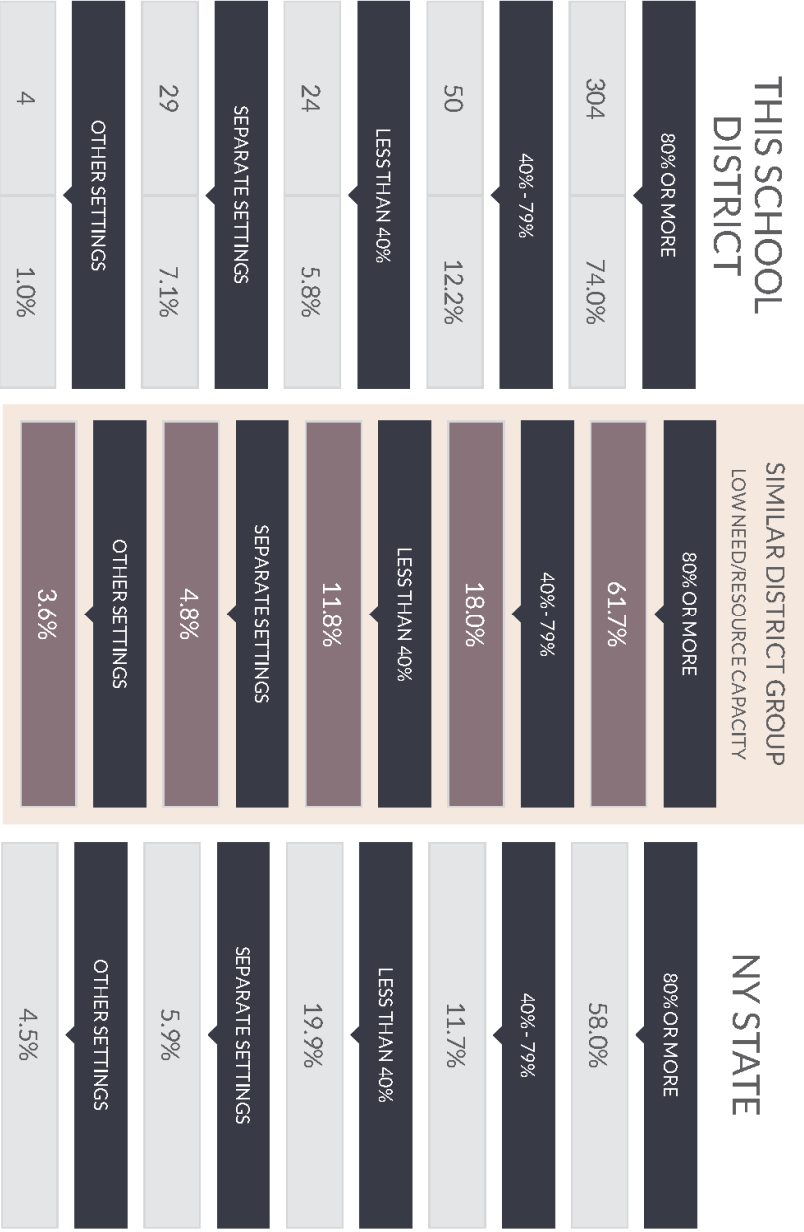
THIS SCHOOL DISTRICT	SIMILAR DISTRICT GROUP	NY STATE
\$28,983	\$25,356	\$21,812

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.

INFORMATION ABOUT STUDENTS WITH DISABILITIES (2014 - 15)

Commissioner's Regulations require reporting students with disabilities by the percent of time they are in general education classrooms and the classification rate of students with disabilities. These data are to be compared with percentages for similar districts and all public schools. The required percentages for this district are reported below.

STUDENT PLACEMENT (PERCENT OF TIME INSIDE REGULAR CLASSROOM)



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

SCHOOL-AGE STUDENTS WITH DISABILITIES CLASSIFICATION RATE



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

Similar District Groups are identified according to the Need-to-Resource-Capacity Index. More information is available on our [NRC capacity categories](#) page.

APPENDIX - M

**Scarsdale Union Free School District
2016-17 Property Tax Report Card**

	Adopted Budget 2015-16	Proposed Budget 2016-17	% Change
Total Spending	\$ 148,048,080	\$ 150,454,297	1.63%
School Tax Levy Limit (Prior to Allowable Exclusions)	\$ 130,641,328	\$ 130,802,134	
Permissible Exclusions to the School Tax Levy Limit	\$ 9,147,810	\$ 9,590,075	
School Tax Levy Limit	\$ 139,789,138	\$ 140,392,209	0.81%
Total Proposed School Tax Levy	\$ 139,259,273	\$ 140,142,277	0.63%
Amount (Over) / Under Tax Levy Limit	\$ 529,865	\$ 249,932	0.18%
Public School Enrollment	4,808	4,802	-0.12%

Consumer Price Index 0.12%

	Actual - June 30, 2015	Projected - June 30, 2016
Reserved Fund Balance	\$ 10,478,476	\$ 12,678,449
Appropriated Fund Balance	\$ 500,000	\$ 1,100,000
Unreserved, Unappropriated Fund Balance	\$ 5,266,244	\$ 5,704,923
Unreserved, Unappropriated Fund Balance as a Percent of the Next Years Total Budget	3.56%	3.79%

APPENDIX – N

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

Please proceed to the next page

APPENDIX – 0

Exemption Impact Report

Assessment Year: 2015

County: WESTCHESTER
SWIS Code: 555000

School Exemption Report (555001)

Town: SCARSDALE
Gross Assessed Val: 9,951,824,480
Uniform Percent of Value: 100.00

2015 Equalized Total Gross Assessed Value as of September 15, 2015 = 9,951,824,480

Exempt Code	Exemption Name \ Description	Statutory Authority	# of Exempts	Total Equalized Value of Exempts	% of Value Exempted
12100	N.Y.S.	RPTL 404(1)	4	2,438,400	0.02
13100	CNTY OWNED	RPTL 406(1)	8	129,082,000	1.30
13350	MUNI GOVT	RPTL 406(1)	2	9,100	0.00
13510	TOWN CEMET	RPTL 446	1	945,700	0.01
13650	VIL W/CORP	RPTL 406(1)	126	227,085,800	2.28
13740	VILL PROP	RPTL 406(3)	1	2,700	0.00
13800	SCHOOL DIS	RPTL 408	9	291,241,300	2.93
14110	U S A	State L 54	1	5,387,400	0.05
14200	RPTL418	RPTL 418	9	22,968,700	0.23
18020	MIDA	RPTL 412-a & Gen Muny L 874	1	2,750,000	0.03
21600	RLG-CO.PRP	RPTL 462	9	16,446,700	0.17
25110	N/P RELIG	RPTL 420-a	28	130,623,100	1.31
25120	N/P EDUC	RPTL 420-a	1	12,588,100	0.13
25130	N/P CHARTY	RPTL 420-a	1	4,586,200	0.05
25230	N/P IMPROV	RPTL 420-a	2	2,588,100	0.03
25300	NP ORGNS	RPTL 420-b	2	15,309,000	0.15
26250	HIST SOC	RPTL 444 & NPCL 1408	1	1,342,000	0.01
41120	WAR VET	RPTL 458-a	111	1,560,943	0.02
41130	COMBAT VET	RPTL 458-a	56	1,350,000	0.01
41140	DISABL VET	RPTL 458-a	11	434,050	0.00
41400	CLERGY	RPTL 460	1	1,500	0.00
41730	AG DIS IND	Ag-Mkts L 306	8	1,447,319	0.01
41800	AGED-CTS	RPTL 467	28	11,733,792	0.12
41834	SR STAR	RPTL 425	209	43,706,012	0.44
41854	RES STAR	RPTL 425	2,273	214,946,200	2.16
	Total Exemptions		2,903	1,140,574,116	11.46

Exempt values have been equalized using the Uniform Percentage of Value.

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

Exempt amount, if any, attributable to payments in lieu of taxes (PILOTS) \$ 2,750,000

Walter J. Albanese
April 8, 2016

Equalized Total Assessed Value 399,967,338

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	2	5,201,000	1.30
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	5	60,000	0.02
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	2	40,000	0.01
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	6	120,000	0.03
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	1	35,025	0.01
41800	PERSONS AGE 65 OR OVER	RPTL 467	2	1,168,000	0.29
41834	ENHANCED STAR	RPTL 425	8	1,665,040	0.42
41854	BASIC STAR 1999-2000	RPTL 425	94	8,988,280	2.25
Total Exemptions Exclusive of System Exemptions:			120	17,277,345	4.32
Total System Exemptions:			0	0	0.00
Totals:			120	17,277,345	4.32

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: _____

Please proceed to the next page

APPENDIX – P

2016-17 Proposed Tri-Part Budget (Administrative, Program and Capital)

EXPENDITURES	Total 2015-16 Proposed Budget	Administrative 2016-17 Proposed Budget	Program 2016-17 Proposed Budget	Capital 2016-17 Proposed Budget	Total 2016-17 Proposed Budget	Budget to Budget \$ Increase (Decrease)	Budget to Budget % Increase (Decrease)
General Support	15,368,545	4,646,465	31,160	11,051,318	15,728,943	360,398	2.35%
Instruction	80,240,046	4,170,830	76,982,469	-	81,153,299	913,253	1.14%
Pupil Transportation	4,183,969	102,908	3,820,039	308,400	4,231,347	47,378	1.13%
Community Services	366,455	-	379,126	-	379,126	12,671	3.46%
Undistributed	46,705,030	3,549,820	30,817,611	12,934,876	47,302,307	597,277	1.28%
Transfer to Other Funds	1,184,035	-	44,035	1,615,240	1,659,275	475,240	40.14%
TOTAL EXPENDITURES	148,048,080	12,470,023	112,074,440	25,909,834	150,454,297	2,406,217	1.63%
REVENUE	Total 2015-16 Proposed Budget	Total 2016-17 Proposed Budget	Budget to Budget \$ Increase (Decrease)	Budget to Budget % Increase (Decrease)			
State Aid	6,005,033	6,832,333	827,300	13.78%			
Prior Year Surplus	500,000	1,100,000	600,000	120.00%			
Other Receipts	2,283,774	2,379,687	95,913	4.20%			
Transfer From Reserves	-	-	-	0.00%			
Tax Levy / STAR	139,259,273	140,142,277	883,005	0.63%			
TOTAL REVENUE	148,048,080	150,454,297	2,406,217	1.63%			