

Scarsdale Union Free School District
Scarsdale, New York

Proposed
Budget
2014-15

For the Fiscal Year
Commencing July 1, 2014

April 22, 2014

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Letter from the President of the Board of Education

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Total Budget and Tax Levy

2013-14 Adopted Budget and 2014-15 Proposed Budget

	2013-14	2014-15	\$ Difference	% Difference
Total Budget (See Page 18)	\$ 143,899,713	\$ 148,200,685	\$ 4,300,972	2.99%
Actual Tax Levy (See Page 11)	\$ 130,650,863	\$ 135,761,527	\$ 5,110,664	3.912%
Allowable Tax Levy Per Tax Cap Calculation (See Page 14)***	\$ 130,650,863	\$ 135,797,831	\$ 5,146,968	3.939%
Tax Cap Amount (under) over Levy (See Page 14)	\$ -	\$ (36,304)	\$ (36,304)	(0.028%)

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 2013-14 was less than the maximum allowable levy under NYS Law. The 2013-14 levy shown above is the **Actual** Levy, not the maximum that would have been allowed.

What Accounts for the Proposed Budget Growth?			
2013/14 Budget	\$ 143,899,713		
2014/15 Proposed Budget	\$ 148,200,685	2.99%	
+	4,300,972		
		Budget	Proportion
		Percentage	Of Total
Major Components of Budget Growth	2014-15 \$ Growth	Growth	Growth
Employee Benefits: mandated TRS and ERS retirement budget	956,721	0.66%	22.2%
Employee Benefits: health insurance	882,906	0.61%	20.5%
Increase in investment in plant improvement budget (Capital & Maintenance)	815,000	0.57%	18.9%
5.0 FTE Elementary staff growth to maintain class size practice	550,000	0.38%	12.8%
3.0 FTE H.S. staff growth due to enrollment	330,000	0.23%	7.7%
Increase in Special Education out-of-district placements / other	401,871	0.28%	9.3%
Employee Benefits: all other (except TRS, ERS and Health Insurance)	364,272	0.25%	8.5%
Decrease in estimated retirement savings from \$850K in prior year to \$700K in current year	150,000	0.10%	3.5%
Negotiated Salaries - All Other Employee Groups	149,607	0.10%	3.5%
Increase in Instructional & Administrative Technology Budgets, Including Computer Lease	161,473	0.11%	3.8%
Assuming 13.0 Teaching retirements @ \$10K early notification	130,000	0.09%	3.0%
1.0 FTE - Reinstate A/V Secretary	61,268	0.03%	1.4%
Increase in BOCES Administrative and Capital budget	47,553	0.03%	1.1%
Investment in new defibrillators	42,000	0.03%	1.0%
Increase in investment in new buses	26,742	0.02%	0.6%
Investment in Center for Innovation	25,000	0.02%	0.6%
Increase in home bound tutors to correct budget amount	25,000	0.02%	0.6%
Increase in bond payments (Before estimated savings from refinancing)	24,067	0.02%	0.6%
Increase in psychological testing supplies	17,500	0.01%	0.4%
Reduction in funds for archives digitalization	(25,000)	(0.02%)	(0.6%)
Net decrease in costs of Physical Therapy by loss of 1.0 FTE filled by contracted position	(34,943)	(0.02%)	(0.8%)
Reversal of prior year legal fee increase due to negotiations	(40,000)	(0.03%)	(0.9%)
Estimated Savings from Refinancing Outstanding Serial Bonds	(65,000)	(0.05%)	(1.5%)
Net decrease in the Aides budget	(97,007)	(0.07%)	(2.3%)
Reduction in Superintendent, Special Ed and Arts & Education Director salary lines	(135,281)	(0.09%)	(3.1%)
Decrease in Teaching Salary lines due to current year surpluses, net of 9.0 new staff and retirements	(489,642)	(0.34%)	(11.4%)
Other - net of all other increases / (decreases)	26,865	0.02%	0.6%
Total Budget Growth	4,300,972	2.99%	100.00%

Comparisons with Other Westchester / Putnam School Districts

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

Per Pupil Expenditures Among Westchester / Putnam Districts, 2012-13 Actual Expenditures	<u>Rank Order</u> 1 Highest 6 Scarsdale median 46 Lowest	<u>Total Expend. Per Pupil</u> \$45,637 \$28,990 \$25,207 \$17,875
True Tax Rates Among Westchester / Putnam Districts Using State Equalization Rates, 2013-14 Actual	<u>Rank Order</u> 1 Highest median 37 Scarsdale 46 Lowest	<u>True Tax Rate</u> \$31.25 \$20.12 \$15.81 \$8.98
Total Instructional Cost Westchester / Putnam Districts, 2012-13 Actual Expenditures	<u>Rank Order</u> 1 Highest 6 Scarsdale median 46 Lowest	<u>Instruc. Cost Per Pupil</u> \$24,015 \$16,072 \$14,245 \$10,277
Central Administrative & Board of Education Costs Per Pupil Among Westchester / Putnam Districts, 2012-13 Actual Expenditures	<u>Rank Order</u> 1 Highest median 32 Scarsdale 46 Lowest	<u>Admin. Costs Per Pupil</u> \$1,625 \$634 \$516 \$298
Debt Service Per Pupil Among Westchester / Putnam Districts, 2012-13 Actual Expenditures	<u>Rank Order</u> 1 Highest 19 Scarsdale median 46 Lowest	<u>Debt Service Per Pupil</u> \$14,342 \$1,991 \$1,821 \$0

Enrollment Summary

The enrollment projection for the 2014-15 school year forecasts an increase in total pupil population of 57 pupils from 4,785 to 4,842 for an increase of 1.2%.

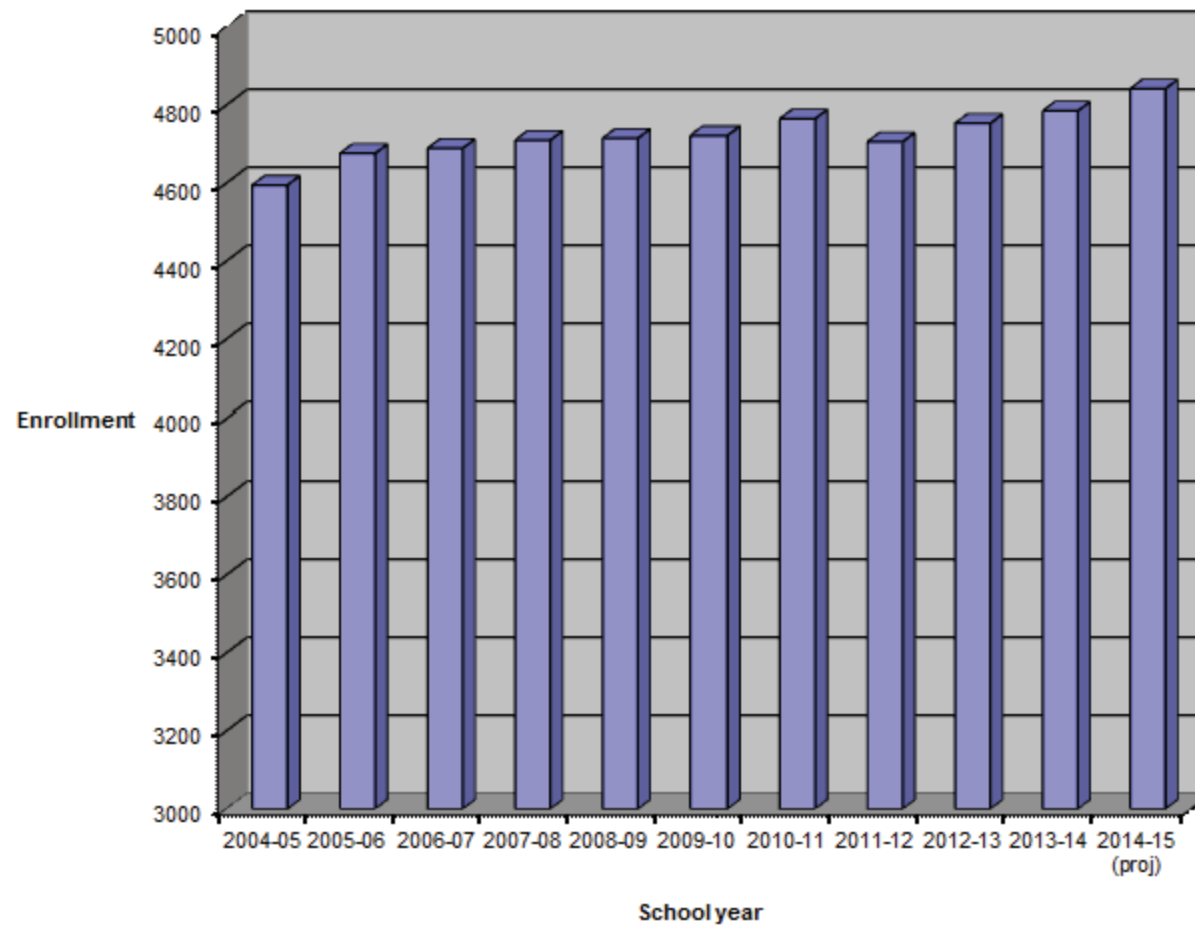
The projected K-5 enrollment forecasts an increase of 32 pupils at the elementary level from the current 2,126 pupils to 2,158 (inclusive of special education pupils), a 1.5% increase.

The projected enrollment for grades 6 through 8 at the Middle School forecasts a slight reduction of 7 pupils for the 2014-15 school-year, with an anticipated enrollment of 1,126 pupils as compared to the current year's 1,133 pupils for a 0.6% decrease.

The Senior High School enrollment is projected to increase by 32 pupils from the current 1,526 to 1,558 pupils for a 2.1% increase, which follows a 6.1% increase in the previous year.

See Appendix A for detailed pupil enrollment data.

DISTRICT ENROLLMENT - 10 YR GROWTH



Please proceed to the next page

Staffing Summary

The staffing for the 2014-15 proposed budget reflects an increase of 6.8 teaching positions from last year's budget and an increase of 7.5 from the 2013-14 actual staffing. There is no net increase in the civil service staffing from the 2013-14 budget.

Elementary Schools

Projected elementary enrollment and class-size practice, along with program needs, are the basis for determining staffing at the elementary schools. The proposed 108 elementary classroom sections (an increase of 5 sections) maintains the District's class size maximums of 22 pupils for grades K through 3, and a maximum of 24 for pupils for grades 4 and 5. This class-size practice results in an average class size of approximately 20 pupils. The District will continue to support special education programs, resulting in six classes for children with special language, learning, and other needs. The total proposed number of elementary sections including special classes is 114. There is no "unassigned position" in the budget for additional elementary classes, if enrollment and class size were to necessitate forming another section.

Middle School

The proposed staffing remains at 106.4 positions for the Middle School. In the 2013-14 budget there was a reduction of three positions as the enrollment had declined in that year with the large 8th grade cohort moving on to the High School..

High School

A total of 150.4 positions is proposed for the High School. This represents an increase of one position in mathematics, one position in science, and one position in social studies. These positions will enable the High School to accommodate enrollment growth and maintain historical class size norms.

District-wide

District-wide positions include central office administrators and teachers who are assigned across the schools and across the grades. The 2013-14 level of 14.2 will be reduced by 0.5 Director of Arts & Aesthetic Education for a total of 13.7 positions. Budget to budget, the increase is due to the reassignment of the physical education coordinator from the High School to the central office.

Civil Service

The civil service staff is comprised of nurses, occupational therapists, physical therapists, secretaries, custodians, maintenance workers and groundsman, and middle managers and district services personnel. The proposed staffing remains at the current/actual of 140.65 FTE reflects the elimination of the physical therapist position. The physical therapist services will be provided on a contract basis. The budget to budget increase of 1.0 is due to the addition of an AV secretary. Currently, one network specialist position is unfilled.

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

TOTAL DISTRICT-WIDE STAFFING

	Budget <u>2013-14</u>	Actual <u>2013-14</u>	Actual Projected Increase (Decrease)	Projected <u>2014-15</u>
Senior High School	148.0	147.4	3.0	150.4
Middle School	106.2	106.4	0.0	106.4
Elementary Schools	182.3	181.0	5.0	186.0
District-wide	13.2	14.2	-0.5	13.7
Total Professional	449.7	449.0	7.5	456.5
Civil Service Personnel	140.65	141.65	-1.0	140.65
Total District-wide Staffing	590.35	590.65	6.5	597.15

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

Staffing Ratios Compared to County and State

Based on 2012-13 data (most recent comparative data available) supplied by the Information, Reporting and Technology Services Team of the State Education Department, Scarsdale compares with Westchester County and State staffing ratios as follows:

Number of Students Per Staff Member

	State	County	Scarsdale
Total Professional Staff	11.0	10.8	10.2
Classroom Teachers	13.1	13.0	12.1
Administrative Staff*	174.5	163.8	166.5

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

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REVENUE

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

STATE AID

The 2014-15 State Aid revenue is estimated at \$6,032,555, an increase of \$243,975, or 4.21%.

PRIOR YEAR SURPLUS

This budget returns current year surplus in the amount of \$3,000,000 to offset next year's tax levy. This will leave the District with an undesignated reserve balance of approximately \$5,173,761 or 3.49% of next year's budget. 4.0% is the maximum allowable per NYS law. Please see pages 59-62 for fund balance information.

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 2013-14, the District expects to receive \$921,878 in sales tax revenue, which is \$33,320 more than the budget. For 2014-15 a budget-to-budget increase of \$51,758 or 5.8% is expected.

TRANSFER FROM RESERVES

The District proposes a transfer of \$762,715 from the Health Insurance Reserve (leaving a nominal \$15,000 balance at year end), \$180,000 from the Debt Service Reserve and \$250,000 from the Reserve for Employee Retirement Contributions to offset tax growth.

OTHER RECEIPTS

Other Receipts include interest from investment of District funds, charges to other districts for mandated services for students at Immaculate Heart of Mary and the French-American School, fees for use of school buildings by community groups, taxes collected by other municipalities when property lines cross District boundaries, and income from miscellaneous sources. The District also receives tuition for out-of-District students who attend special education classes in Scarsdale. Interest income for 2013-14 is expected to earn 0.20% annualized; the budget projects only a 0.11% earnings rate for 2014-15.

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. Equalization rates set by the Westchester County Tax Commission and the assessment rolls of the two municipalities determine the taxes to be collected from each municipality.

Under the New York State "tax cap" law, the tax levy for 2014-15 may increase by 1.46%, plus or minus adjustments as shown on page 14. The "maximum allowable tax levy limit" will vary from district to district. For Scarsdale in 2014-15, the maximum allowable levy limit is 3.94%. This budget proposes tax levy growth of 3.91%, which is below the tax levy limit. A more detailed discussion of the tax levy is shown on pages 13-14.

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

2014-2015 REVENUE BUDGET							
					\$	%	%
	ACTUAL	ADOPTED	ESTIMATED	PROPOSED	INCREASE	INCREASE	INCREASE
	2012-13	BUDGET	ACTUAL	BUDGET	(DECREASE)	(DECREASE)	(DECREASE)
	2013-14	2013-14	2014-15	Bud to Bud	Bud to Bud	Bud to Act	
STATE AID							
Foundation Aid	3,260,609	3,270,390	3,270,390	3,298,188	27,798	0.85%	0.85%
Building Aid	2,127,792	2,175,410	2,161,373	2,210,475	35,065	1.61%	2.27%
Transportation Aid	277,128	277,128	283,659	289,332	12,204	4.40%	2.00%
Pupils With Disabilities Aid (Most rolled into Foundation Aid)	379,482	244,050	139,604	250,820	6,770	2.77%	79.67%
BOCES Aid	142,639	142,639	174,804	207,230	64,591	45.28%	18.55%
Textbook and Library Aid	334,243	331,407	332,240	332,394	987	0.30%	0.05%
Computer Software Aid	74,706	75,026	74,930	75,305	279	0.37%	0.50%
Other State Aid	96,696	65,809	65,809	-	(65,809)	(100.00%)	(100.00%)
Grant-in-Aid	-	-	-	50,000	50,000	0.00%	0.00%
Deficit Reduction Proposal (NYS) & Other Federal Funds	(893,279)	(793,279)	(793,279)	(681,189)	112,090	(14.13%)	(14.13%)
TOTAL STATE AID	5,800,016	5,788,580	5,709,530	6,032,555	243,975	4.21%	5.66%
NYS STAR AID GRANT							
	4,383,866	4,230,489	4,099,393	4,181,381	(49,108)	(1.16%)	2.00%
PRIOR YEAR SURPLUS							
	6,313,598	4,300,000	4,300,000	3,000,000	(1,300,000)	(30.23%)	(30.23%)
COUNTY SALES TAX							
	865,613	888,558	921,878	940,316	51,758	5.82%	2.00%
RESERVES / TRANSFERS							
Appropriation of Reserve for Repairs	5,000	0	0	0	0	0.00%	0.00%
TOTAL RESERVE / TRANSFERS	5,000	0	0	0	0	0.00%	0.00%
OTHER RECEIPTS							
Interest From Investments	224,771	158,063	191,563	82,920	(75,143)	(47.54%)	(56.71%)
Interest From Reserves	7,094	2,500	3,000	3,000	500	20.00%	0.00%
Health Services - Parochial and Private Schools	278,971	274,449	278,971	285,945	11,496	4.19%	2.50%
Building Use Fees	129,780	125,000	129,780	132,376	7,376	5.90%	2.00%
Boundary Line Taxes	345,690	298,336	375,000	382,500	84,164	28.21%	2.00%
Miscellaneous	202,035	276,364	202,035	216,000	(60,364)	(21.84%)	6.91%
Tuition - Special Education	149,275	225,000	165,861	170,832	(54,168)	(24.07%)	3.00%
TOTAL OTHER RECEIPTS	1,337,616	1,359,712	1,346,210	1,273,573	(86,139)	(6.34%)	(5.40%)
PROPERTY TAX LEVY							
	127,045,773	130,650,863	130,650,863	135,761,527	5,110,664	3.91%	3.91%
Reduction due to STAR Program	(4,383,866)	(4,230,489)	(4,099,393)	(4,181,381)	49,108	(1.16%)	2.00%
NET PROPERTY TAX LEVY	122,661,907	126,420,374	126,551,470	131,580,146	5,159,772	4.08%	3.97%
GRAND TOTAL REVENUE (Prior to Capital Reserve)							
	141,367,616	142,987,713	142,928,481	147,007,970	4,020,257	2.81%	2.85%
Transfer from Repair Reserve to Capital Project Fund							
	0	432,000	432,000	0	(432,000)	100.00%	100.00%
Transfer from Health Insurance Reserve							
	0	0	0	762,715	762,715	100.00%	100.00%
Transfer from Reserve for Retirement Contribution / Debt Svc.							
	260,096	480,000	480,000	430,000	(50,000)	(10.42%)	(10.42%)
Transfer from Reserves							
	260,096	912,000	912,000	1,192,715	280,715	30.78%	30.78%
GRAND TOTAL REVENUE (Including Capital Reserve)							
	141,627,712	143,899,713	143,840,481	148,200,685	4,300,972	2.99%	3.03%

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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 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 %
2008-2009	128,482,892		
		1.95%	
2009-2010	130,984,259		
		2.87%	
2010-2011	134,743,938		
		2.75%	
2011-2012	138,443,938		
		2.42%	2.99%
2012-2013	141,790,579		
		1.49%	3.12%
2013-2014	143,899,713		
		2.99%	3.94%
2014-2015	148,200,685		
* 2012-13 is the first year of the Property Tax Cap, therefore data is not available for prior years.			

Tax Cap

COMPARISON OF ASSESSED VALUATION, COUNTY EQUALIZATION RATIO, AND FULL VALUATION									
FOR THE YEARS 2003-04 TO 2014-15									
	ASSESSED	VALUATION	COUNTY EQUALIZATION RATIO		FULL	VALUATION		%	SHARE
SCHOOL YEAR	SCARSDALE	MAMARONECK	SCARSDALE	MAMARONECK	SCARSDALE	MAMARONECK		SCARSDALE	MAMARONECK
2003-2004	136,196,411	7,322,420	0.0270	0.0277	5,044,311,519	264,347,292		95.02%	4.98%
2004-2005	137,127,983	7,499,538	0.0206	0.0214	6,656,698,204	350,445,701		95.00%	5.00%
2005-2006	138,753,611	7,532,870	0.0206	0.0214	6,735,612,184	352,003,271		95.03%	4.97%
2006-2007	140,748,043	7,546,550	0.0183	0.0197	7,691,149,891	383,073,604		95.26%	4.74%
2007-2008	142,031,209	7,393,650	0.0156	0.0179	9,104,564,679	413,053,073		95.66%	4.34%
2008-2009	143,227,362	7,302,395	0.0153	0.0162	9,361,265,490	450,765,123		95.41%	4.59%
2009-2010	143,800,456	7,282,550	0.0164	0.0162	8,768,320,488	449,540,123		95.12%	4.88%
2010-2011	142,185,430	7,027,250	0.0166	0.0159	8,565,387,349	441,965,409		95.09%	4.91%
2011-2012	139,913,371	6,731,775	0.0184	0.0179	7,603,987,554	376,076,816		95.29%	4.71%
2012-2013	139,585,189	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	140,468,000	346,057,253	0.0173	1.0000	8,119,537,572	346,057,253		95.91%	4.09%

COMPARISON OF TAX RATES PER \$1,000 OF ASSESSED VALUATION FOR THE TOWNS OF SCARSDALE AND MAMARONECK FOR THE YEARS 2003-04 THROUGH 2013-2014 AND PROPOSED TAX RATE FOR 2014-2015							
SCHOOL YEAR	AMOUNT / \$1,000 ASSESSED VALUE	SCARSDALE			MAMARONECK		
		AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)		AMOUNT / \$1,000 ASSESSED VALUE	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
2003-2004	578.06				563.45		
		54.40	9.41%			45.27	8.03%
2004-2005	632.46				608.72		
		50.44	7.98%			48.65	7.99%
2005-2006	682.90				657.37		
		30.26	4.43%			5.10	0.78%
2006-2007	713.16				662.47		
		19.73	2.77%			(23.75)	(3.59%)
2007-2008	732.89				638.72		
		36.67	5.00%			88.08	13.79%
2008-2009	769.56				726.80		
		13.13	1.71%			65.55	9.02%
2009-2010	782.69				792.35		
		18.93	2.42%			44.56	5.62%
2010-2011	801.62				836.91		
		39.32	4.90%			127.51	15.24%
2011-2012	840.93				964.42		
		27.99	3.33%			(81.33)	(8.43%)
2012-2013	868.93				883.09		
		24.45	2.81%			N/A	2.91% *
2013-2014	893.38				15.81		
2014-2015	926.99	33.61	3.76% **		16.04	0.22	1.42% **
Average Annual Increase Since 2003-2004							
			4.41%				4.80%
Average Annual Increase Since 2009-2010							
			3.45%				3.35%
* NOTE: In 2013 Mamaroneck completed a revaluation which has brought their assessments up to 100% Equalized Value.							

**The 2014-2015 tax rate has been estimated. Actual final rates will vary.

EXPENDITURE SUMMARY

The budget is the most accurate indicator of District fiscal control, since it reflects the Board's decisions about how to deliver the educational program. (Revenues and tax rate are both affected even more by factors outside the District's control.) Of course, the District has little to no ability to control certain budget items such as pension contributions, special education programs or student transportation.

The 2014-15 budget provides for added investment of 2.99% to support the educational program, compared with the 2013-14 budget. This is the basis for calculating the tax levy. The budget-to-actual comparison is also provided to facilitate understanding of the District's spending needs and patterns.

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. In recent years, the District has made significant efforts to "do more with less."

This budget maintains traditional class sizes. It continues to fund a rigorous and rich academic program that includes world language at the elementary schools, and Mandarin instruction in the High School. Recent important curriculum initiatives – programs addressing sustainability, global interdependence, critical thinking through the arts, differentiation of instruction, and a renewed focus on assessment, all integral to our mission of educating students for the 21st century – continue as we incorporate them into the fabric of the educational program. Total investment in these areas has not increased compared to the prior year.

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. Total enrollment will increase by 57 students: 32 additional students are forecast among the five elementary schools, and an additional 32 is forecast at the High School. Middle School enrollment will decrease by 7 students. In accordance with class size practice, five additional elementary classroom teachers are requested, and four at the High School. An added position in instructional technology is also requested.

Most significantly, mandated contributions to the Teachers' Retirement Systems continue to increase, while the NYS Employee Retirement contribution rate will decrease slightly. Overall, the growth in contributions is 6.3% compared to last year. The return on the systems' investment portfolios mirrors the experience of the investment markets, but with a lag. The system assesses each school district an amount derived by using a five-year average of investment returns; that average is still being affected by weak market returns of recent years. Increased contributions to retirement systems account for over 20% of the 2014-15 budget growth.

Market pressures continue to drive growth in health insurance; the budget for the self-insured employee health plan requires additional investment of 6.0%, consistent with the market, even though a premium contribution for teachers was negotiated in the most recent contract and will begin in September 2014. The health insurance reserve will be eliminated, which means that the District is now relying solely on its stop-loss insurance policy for protection if claims exceed the budget.

Voter-approved borrowings related to facility expansion and enhancements have been refinanced in recent years to take advantage of historically low interest rates.

A note on salaries. The Triborough amendment to the Taylor Law requires that step and lane increases and all other terms of an expiring public union contract continue in force until a new contract is agreed upon. At this writing, six contracts remain unsettled.

2013-14 Projected Actuals & 2014-15 Proposed Budget by Major Expense Section									
MAJOR EXPENSE SECTIONS			2012-13	2013-14	2013-14	2014-15	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
I	GENERAL SUPPORT (Pages 20-34)								
	Board of Education		55,373	51,235	126,335	51,715	480	0.94%	(59.07%)
	Central Administration		2,413,998	2,468,588	2,494,307	2,454,186	(14,402)	(0.58%)	(1.61%)
	Central Services - Plant Dept.		9,397,110	9,929,749	9,492,465	9,908,187	(21,562)	(0.22%)	4.38%
	Administrative Technology		692,139	678,060	682,365	736,881	58,821	8.67%	7.99%
	Special Items		1,326,605	999,722	1,517,574	1,072,215	72,493	7.25%	(29.35%)
	TOTAL GENERAL SUPPORT		13,885,224	14,127,355	14,313,046	14,223,184	95,829	0.68%	(0.63%)
II	INSTRUCTION (Pages 35-45)								
	Admin & Prog. Improv.		4,943,937	5,086,939	5,091,223	5,129,675	42,735	0.84%	0.76%
	Day School Program		53,747,846	53,916,908	53,497,975	54,424,154	507,246	0.94%	1.73%
	Special Education		10,767,428	11,269,388	11,019,662	11,242,740	(26,648)	(0.24%)	2.02%
	Instructional Support		1,146,179	1,333,206	1,403,047	1,440,204	106,998	8.03%	2.65%
	Pupil Personnel		6,313,755	6,440,095	6,422,522	6,525,576	85,481	1.33%	1.60%
	TOTAL INSTRUCTION		76,919,144	78,046,536	77,434,430	78,762,349	715,813	0.92%	1.71%
III	TOTAL PUPIL TRANS. (Pages 46-48)		3,518,266	3,850,129	3,747,964	3,923,406	73,277	1.90%	4.68%
IV	TOTAL COMMUNITY SVCS. (Pages 49-51)		341,926	347,195	352,732	361,324	14,129	4.07%	2.44%
V	UNDISTRIBUTED (Pages 52-56)								
	Employee Benefits		32,940,755	37,897,268	36,065,228	40,101,167	2,203,899	5.82%	11.19%
	Debt Service - Lease Purchases		1,796,874	1,880,870	1,871,518	1,989,827	108,957	5.79%	6.32%
	Debt Service - Bonds		7,731,879	7,706,325	7,706,325	7,665,393	(40,932)	(0.53%)	(0.53%)
	TOTAL UNDISTRIBUTED		42,469,508	47,484,463	45,643,071	49,756,387	2,271,924	4.78%	9.01%
VI	Transfer to CPF for Plant Improvements		1,196,305	-	-	1,130,000	1,130,000	#DIV/0!	#DIV/0!
	Transfer to Other Funds		155,431	44,035	44,035	44,035	-	0.00%	0.00%
	TOTAL EXPENDITURES		138,485,805	143,899,713	141,535,278	148,200,685	4,300,972	2.99%	4.71%

COMPARISON OF EXPENDITURES						
BY MAJOR BUDGET FUNCTIONS FOR THE YEARS 2008-2009 THROUGH 2012-2013						
CODE	MAJOR FUNCTION	2008-2009 ACTUAL EXPENDITURES	2009-2010 ACTUAL EXPENDITURES	2010-2011 ACTUAL EXPENDITURES	2011-2012 ACTUAL EXPENDITURES	2012-2013 ACTUAL EXPENDITURES
I	GENERAL SUPPORT	\$ 13,955,250	\$ 13,118,179	\$ 12,517,303	\$ 13,885,224	\$ 13,885,224
II	INSTRUCTION	70,996,858	72,819,335	73,191,026	76,919,144	76,919,144
III	PUPIL TRANSPORTATION	3,541,951	3,418,458	3,549,834	3,518,266	3,518,266
IV	COMMUNITY SERVICES	336,546	317,930	342,963	341,926	341,926
V	UNDISTRIBUTED	32,709,864	34,788,503	35,863,342	42,469,508	42,469,508
VI	TRANSFER TO OTHER FUNDS	530,453	530,453	1,544,614	1,351,736	1,351,736
	SUBTOTAL	122,070,922	124,992,858	127,009,082	138,485,805	138,485,805
	ENCUMBRANCES AT YEAR END	2,590,253	2,751,173	2,608,109	1,939,368	1,939,368
	TOTAL	\$ 124,661,175	\$ 127,744,031	\$ 129,617,191	\$ 140,425,173	\$ 140,425,173

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			2012-13	2013-14	2013-14	2014-15	Budget to		
			Actual	Adopted	Estimate	Proposed	Budget	% Increase	(Decrease)
			Expended	Budget	Expended	Budget	\$ Increase	Budget to	Budget to
							(Decrease)	Budget	Est. Exp.
I	GENERAL SUPPORT								
	Board of Education		55,373	51,235	126,335	51,715	480	0.94%	(59.07%)
	Central Administration		2,413,998	2,468,588	2,494,307	2,454,186	(14,402)	(0.58%)	(1.61%)
	Plant Department		9,397,110	9,929,749	9,492,465	9,908,187	(21,562)	(0.22%)	4.38%
	Administrative Technology		692,139	678,060	682,365	736,881	58,821	8.67%	7.99%
	Special Items		1,326,605	999,722	1,517,574	1,072,215	72,493	7.25%	(29.35%)
	TOTAL GENERAL SUPPORT		13,885,224	14,127,355	14,313,046	14,223,184	95,829	0.68%	(0.63%)
	Encumbrances - Year End		814,931	-	-	-	-		
	GRAND TOTAL GENERAL SUPPORT		14,700,155	14,127,355	14,313,046	14,223,184	95,829	0.68%	(0.63%)

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I. GENERAL SUPPORT

Board of Education

This budget provides for Board of Education activities. Included are supplies, a stipend for the District Clerk and Board Secretary, voting machine rental and printing associated with the annual election, and board consultants and travel, where necessary. The budget has been reduced by over 30% since 2007-08.

Current year spending is much higher than past years because of costs associated with the search for a new Superintendent.

			2012-13	2013-14	2013-14	2014-15	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
BOARD OF EDUCATION									
Salaries			24,000	24,000	24,100	24,480	480	2.00%	1.58%
Equipment / Furniture			-	-	-	-	-	0.00%	0.00%
Supplies / Materials			7,785	5,145	5,145	5,145	-	0.00%	0.00%
Contractual and Other			23,588	22,090	97,090	22,090	-	0.00%	(77.25%)
BOCES Services			-	-	-	-	-	0.00%	0.00%
Total Board of Education			55,373	51,235	126,335	51,715	480	0.94%	(59.07%)

I. GENERAL SUPPORT (Continued)

Central Administration

This budget, totaling \$2,454,186, supports the District's Central Office. It is projected to decrease by 0.6% in the coming year, due primarily to reduced legal fees as a result of the conclusion of labor negotiations with the Scarsdale Teachers' Association.

Chief School Administrator's Office

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

Finance Office

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

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, an assistant, a manager of human resources, and a civil service coordinator. 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.

							Budget to		
			2012-13	2013-14	2013-14	2014-15	Budget	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
CENTRAL ADMINISTRATION									
Chief School Administrator's Office									
Salaries			515,883	522,384	534,359	492,704	(29,680)	(5.68%)	(7.80%)
Equipment / Furniture			481	-	-	-	-	0.00%	0.00%
Supplies / Materials			3,560	2,569	2,569	2,569	-	0.00%	0.00%
Contractual and Other			19,517	11,209	11,209	11,209	-	0.00%	0.00%
BOCES Services			-	-	-	-	-	0.00%	0.00%
Total Chief School Admin. Office			539,442	536,162	548,137	506,482	(29,680)	(5.54%)	(7.60%)
Finance Office									
Salaries			964,159	979,922	983,901	1,003,072	23,150	2.36%	1.95%
Equipment / Furniture			364	500	500	500	-	0.00%	0.00%
Supplies / Materials			15,532	23,370	23,370	23,370	-	0.00%	0.00%
Contractual and Other			87,922	106,285	111,035	115,136	8,851	8.33%	3.69%
BOCES Services			3,050	3,111	3,111	3,111	-	0.00%	0.00%
Total Finance Office			1,071,028	1,113,188	1,121,917	1,145,189	32,001	2.87%	2.07%
Legal Services			100,373	106,816	106,816	77,900	(28,916)	(27.07%)	(27.07%)
Personnel Office									
Salaries			484,911	479,861	481,876	489,684	9,823	2.05%	1.62%
Equipment / Furniture			-	-	-	-	-	#DIV/0!	#DIV/0!
Supplies / Materials			11,546	9,587	9,587	9,587	-	0.00%	0.00%
Contractual and Other			75,017	91,279	91,279	93,149	1,870	2.05%	2.05%
BOCES Services			7,516	7,650	7,650	7,650	-	0.00%	0.00%
Total Personnel Office			578,989	588,377	590,392	600,070	11,693	1.99%	1.64%
Public Information									
Salaries			90,333	90,333	90,333	90,833	500	0.55%	0.55%
Equipment / Furniture			-	-	-	-	-	#DIV/0!	#DIV/0!
Supplies / Materials			413	765	765	765	-	0.00%	0.00%
Contractual and Other			33,421	32,947	35,947	32,947	-	0.00%	(8.35%)
BOCES Services			-	-	-	-	-	0.00%	0.00%
Total Public Information Office			124,167	124,045	127,045	124,545	500	0.40%	(1.97%)
TOTAL CENTRAL ADMINISTRATION									
			2,413,998	2,468,588	2,494,307	2,454,186	(14,402)	(0.58%)	(1.61%)

I. GENERAL SUPPORT (Continued)

Facilities Department

The 2014-15 Facilities budget is divided into two parts. The first, Plant Operations, includes expenses relating to the daily operation of the buildings, as well as departmental supervision. The department also supervises capital construction projects and facilities' use by outside organizations. The second part, Plant Maintenance, funds the repair and upkeep of District buildings and grounds.

The Plant Improvement budget, funding major maintenance and infrastructure projects, is now budgeted in two areas; as a "Transfer to Capital Projects Fund," (p. 18-19), and also in the facilities budget. This change was made necessary by the calculation of the maximum allowable tax levy limit. However, it will be discussed in this section.

Excluding the Plant Improvement budget, the facilities' budgets total \$9,173,187, an increase of \$293,438 (3.3%) compared to 2013-14. Of this, \$126,099 or 40.3% is salary cost. Most other costs remain relatively flat. The increase of \$124,407 in contractual costs reflects the reclassification of security services for the Middle and High Schools; these funds were originally included in the instructional budget but are now being accounted for in this budget. The Plant Improvement budget (\$735,000) is lower than last year, but the Transfer to Capital Projects (\$1,130,000) is higher. Together, the two categories reflect an increase of \$815,000. They are accounted for separately because the Transfer to Capital Projects portion is excluded from the maximum allowable tax levy cap.

- Two custodial positions were eliminated in 2010-11. Budgeted staffing levels for 2014-15 remain the same as 2013-14.
- Budgets for utilities are essentially flat. Natural gas prices had continued at low levels, but have recently spiked with the extreme cold. The December projection assumed a surplus of \$350,000 in heating costs, but this was prepared before the recent cold weather. The District cannot use natural gas for heating when the temperature approaches 14 degrees, and is forced to switch to more expensive heating oil. 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 few years. An increase is anticipated in April. Telephone and internet connectivity charges will increase as bandwidth is increased.
- Custodial supply costs are level.
- 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. There is a need to replace snow plows and other snow removal equipment.
- Funding for general refurbishment in individual buildings has been held level. Principals designate these funds to specific projects. Requests for building refurbishment regularly outstrip allocations.
- Savings in overtime continue to 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 1.25% of total budget. Almost 30% of this is for renovating two High School science labs that are needed to accommodate enrollment. The total is less than the 2% recommended by the National School Boards Association for major maintenance.

			2012-13	2013-14	2013-14	2014-15	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
PLANT DEPARTMENT									
Plant Operation									
	Salaries		3,481,981	3,514,503	3,531,879	3,640,801	126,298	3.59%	3.08%
	Equipment / Furniture		27,367	31,916	31,916	31,916	-	0.00%	0.00%
	Supplies / Materials		160,110	166,975	166,975	166,975	-	0.00%	0.00%
	Utilities		1,725,206	2,458,940	1,933,940	2,476,619	17,679	0.72%	28.06%
	Contractual and Other		84,218	95,250	216,622	219,657	124,407	130.61%	1.40%
	BOCES Services		-	-	-	-	-	0.00%	0.00%
	Total Plant Operation		5,478,882	6,267,584	5,881,332	6,535,968	268,384	4.28%	11.13%
Plant Maintenance									
	Salaries		912,066	1,003,225	952,193	1,003,026	(199)	(0.02%)	5.34%
	Equipment / Furniture		98,093	110,115	110,115	131,368	21,253	19.30%	19.30%
	Supplies / Materials		244,162	243,460	243,460	243,460	-	0.00%	0.00%
	Contractual and Other		1,122,962	1,030,865	1,030,865	1,034,865	4,000	0.39%	0.39%
	Building Maintenance Projects		272,779	224,500	224,500	224,500	-	0.00%	0.00%
	BOCES Services		-	-	-	-	-	0.00%	0.00%
	Total Plant Maintenance		2,650,062	2,612,165	2,561,133	2,637,219	25,054	0.96%	2.97%
	Plant Improvements (Budget is split as Transfer to CPF)*		1,268,166	1,050,000	1,050,000	735,000	(315,000)	(30.00%)	(30.00%)
	PLANT DEPARTMENT		9,397,110	9,929,749	9,492,465	9,908,187	(21,562)	(0.22%)	4.38%

*The total Plant / Capital Improvements budget for 2014-15 totals \$1,865,000. This is \$815,000 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 (1620)

1. Salaries and Overtime

These budget lines cover salaries for custodial services and facilities administration, including the director of plant services, an assistant director responsible for custodial and maintenance staff, a supervisor of special projects (a maintenance position transferred from the custodial union), one secretary and a part-time office aide to handle community use of buildings. Salary is contractually negotiated. The budget includes 46 custodial and cleaner positions, a reduction of two positions since 2010-11. One shift at the High School has been changed to accommodate this reduction. In addition to general cleaning, the elementary daytime staff must set up and break down classroom equipment to accommodate multiple uses of space, especially large instructional spaces.

Custodial overtime, which has decreased in recent years, increases slightly each year to reflect salary growth. The loss of two positions at the High School has reduced flexibility and affected overtime. Extraordinary weather conditions 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 Supplies

The budget for custodial supplies shows no increase compared to the prior year. This budget also includes items purchased for staff in accordance with the labor contract: work boots, uniforms, etc. The increase of \$124,407 in this line represents the cost associated with purchased services for building security, which had previously been budgeted elsewhere.

3. Utilities

Utilities are either purchased from single source suppliers or bid in the open market. Heating and electrical consumption are related to outside temperature and usage, and buildings are used increasingly at night for community activities. The energy market remains volatile. Burners may be switched daily between gas and oil, depending on price and temperature. A current year surplus in heating costs was projected in December, but may be reduced or eliminated because of the recent extreme cold. Oil prices remain high, and natural gas prices have spiked recently. When the temperature approaches 14 degrees, the District must switch to oil, by prior agreement with Con Edison.

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. Significant 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 just approved by NYPA in January 2014. Water is purchased from the Village of Scarsdale. Telephone and internet connectivity will cost more next year as bandwidth increases.

Infrastructure improvements have reduced energy consumption by over 25% since 2007. This work will pay for itself over 18 years. Included are heating controls, motion-sensitive lighting in classrooms, new windows at Quaker Ridge and the High School science wing, and other items that will reduce consumption and carbon footprint in accordance with District goals. Cost associated with the lease-financing for these improvements appears in the Debt Service section. The lease was recently refinanced at a savings of \$958,000.

4. Contractual and Other Services

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

B. Notes to Plant Maintenance Budget (1621)

1. Salaries

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

2. Equipment

These lines fund equipment for building maintenance and grounds upkeep. Funds are requested to replace some snow removal equipment, as this winter's weather has stressed the capacity in this area. No new vehicles have been purchased for the Facilities department since 2007.

3. Contractual Services – Maintenance

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

4. 504 Accommodations

This budget line funds building accommodations mandated by Section 504 disability determinations, an unfunded federal mandate. This is a relatively new cost category; requests for air conditioning/HEPA filtration continue to grow. The facilities director works with the special education director in determining reasonable and appropriate accommodations as required by law. This line is funded at \$18,000 for 2014-15. The level of expense, however, is difficult to predict.

5. Building Maintenance Projects - Principals' Allocations

Each principal annually reviews the needs of his/her building and sets priorities for work requests, based on health and safety considerations, enrollment needs, program improvements and general building appearance. Requests are reviewed with the director of facilities. Final determination of approved projects occurs once budget appropriations are approved. Principals' requests for building refurbishment always outstrip available funds. These allocations have been reduced by 22% since 2009-10.

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 2014-15 that includes the most urgent projects. These address safety, security, program and maintenance issues. The total request is \$1,865,000, of which \$1,130,000 is a Transfer to Capital Projects: the remainder consists of major repair and maintenance projects.

Update on projects funded in 2013-14 (all budgeted projects are either in process or completed)

- At Greenacres, the condensate station (a unit that collects condensate from the heating elements and sends it back to the boilers) located near the PTA closet has been replaced within the budget.
- The main office at Greenacres should be relocated for security reasons. It is a significant distance from the Sage Terrace entrance with no line of sight. It was to be relocated to the room immediately to the right of the vestibule, and a window installed so that visitors can be seen from the office. When the project was bid last spring, costs exceeded available funds. The project is on hold, pending appropriation of additional funds (see below.)
- At Heathcote, four original bathrooms in the kindergarten classrooms were renovated. Costs were under budget by \$17,000.
- \$150,000 was appropriated to renovate large bathrooms located near the auditorium, the band room, and the gyms at the Middle School. The final cost was \$186,297, which exceeds budget by \$36,297.
- Asbestos-containing material was removed from the kitchen ceiling at the Middle School. The budget was \$50,000; final costs are \$51,816.
- The retaining wall at the top of the bus ramp at the Middle School has been replaced. Final cost is \$18,400, compared to the budget of \$25,000.
- Funds were requested to expand the commons area at the High School to provide additional lunch time seating. \$40,000 was appropriated, but asbestos-containing material was found under the existing tile when construction began. The project was not completed until the December holiday break and the final cost is estimated at \$90,000.
- \$365,000 was requested for roof and masonry repairs on all seven buildings. The specified work was completed under budget at \$258,018.
- All classroom and office door locks are being replaced. Occupants will be able to lock doors from the inside, but the lock sets will still allow egress without having to locate a key, as required by building codes. The final cost is estimated at \$298,000, which exceeds the budget of \$235,000.

Requested projects 2014-15

- Funds are requested to replace and relocate the fencing in order to expand the kindergarten playground at Fox Meadow. \$20,000 is requested.
- Also at Fox Meadow, funds are requested to upgrade the fire alarm system to a digital “addressable” system that will expand the number of sensors in the building and bring it into compliance with New York State building code. This is a capital improvement that is estimated at \$288,000.
- At Greenacres, funds are requested to replace a second condensate station, this one in the boiler room. This unit collects condensate from the heating elements and sends it back to the boilers. The estimated cost is \$35,000.
- Additional funds are requested to relocate the office at Greenacres. \$75,000 was provided last year, and combined with \$25,000 from the principal’s allocation. When bids came in, the total project cost was \$295,000, so the project was put on hold. The new architectural firm has simplified the original plan, and is now estimating that the project cost will be \$250,000. We request \$150,000 to complete the office relocation.

- At Quaker Ridge, \$20,000 is requested to replace the cracked concrete pad under the oil tank.
- At the Middle School, \$291,000 is requested to replace and widen the exterior stairs from Cooper House. These stairs provide the route from Cooper House down to the field in the event of an emergency. They were not replaced when the addition was put on the building in 2003, and are too narrow to provide safe and swift egress for the number of students now located in Cooper. (The corresponding stairs from Butler House were replaced two years ago.) This capital project is estimated at \$291,000.
- Two science labs at the High School must be renovated and brought up to building code in order to accommodate enrollment growth for chemistry and physics in the 2014-15 school year. These labs were eliminated from the original scope of work covered by the 2000 bond for financial reasons, but are needed now. While this capital project is more costly than the typical plant improvement project, the spaces are needed for the next school year and cannot be delayed until a decision is made concerning a bond referendum. The Board has already authorized the design work by KG&D.
- \$130,000 is requested for asbestos removal and carpet replacement for eight classrooms at the High School. The carpet must be replaced, but is sitting on top of asbestos tile, so a full abatement is necessary. Going forward, funds will be requested each year for similar work.
- \$325,000 is requested to continue the roofing and masonry repair work at the seven buildings that has been funded in this budget each year since 2006-07.

2014-15 Plant Improvement Budget Request				
SCHOOL	PROJECT	Annual Appropriation General Fund	Transfer to Capital Fund	TOTAL BY BUILDING
Fox Meadow	Kindergarten playground fence relocation/replacement	\$ 20,000		
	Upgrade to fire alarm		\$ 288,000	\$ 308,000
Greenacres	Replace condensate station	\$ 35,000		
	Relocating school office to improve security	\$ 150,000		\$ 185,000
Heathcote	Exterior painting	\$ 40,000		
	Fence replacement - Innes Rd and kindergarten playground	\$ 15,000		\$ 55,000
Quaker Ridge	New oil tank concrete pad	\$ 20,000		\$ 20,000
Middle School	Cooper House exterior stair replacement		\$ 291,000	\$ 291,000
High School	Science room renovation		\$ 551,000	
	Carpet/VAT abatement (8 rooms)	\$ 130,000		\$ 681,000
District-wide	Roof repairs	\$ 325,000		\$ 325,000
TOTAL PLANT IMPROVEMENT		\$ 735,000	\$ 1,130,000	\$1,865,000

I. GENERAL SUPPORT (Continued)

Administrative Technology Budget

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

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

The Administrative Technology team continues to implement new technology solutions and enhancements throughout the District. The department has also integrated additional data reporting services, allowing the District to comply with the ever-growing state and federal student data reporting requirements.

Exclusive of contractual obligations, this budget has been decreased over the last few years. This year, the budget will be increased to cover the cost of hardware that will no longer be funded by the computer lease, and to continue funding the email archiving system. The department anticipates another increase in 2015-16 in this area.

			2012-13	2013-14	2013-14	2014-15	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
ADMINISTRATIVE TECHNOLOGY									
Administrative Technology									
Salaries			428,144	439,066	443,371	445,371	6,305	1.44%	0.45%
Equipment / Furniture			-	13,500	13,500	33,500	20,000	148.15%	148.15%
Supplies / Materials			79,995	37,290	37,290	69,632	32,342	86.73%	86.73%
Contractual and Other			151,829	154,663	154,663	154,837	174	0.11%	0.11%
BOCES Services			32,171	33,541	33,541	33,541	-	0.00%	0.00%
TOTAL ADMINISTRATIVE TECHNOLOGY			692,139	678,060	682,365	736,881	58,821	8.67%	7.99%
TOTAL CENTRAL SERVICES			10,089,249	10,607,809	10,174,830	10,645,068	37,259	0.35%	4.62%

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 \$24,423, or 4.62%. The bulk of these funds provide for general liability, automobile liability, and Board liability policies.

2. District Memberships

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

3. BOCES Administrative and Facilities Fees

This line represents a required assessment from the Southern Westchester BOCES for administrative costs, as well as rental fees for classroom space in lower Westchester. It will increase by \$47,553 compared to 2013-14. **See Appendix D for a 10-year history of BOCES assessments.**

4. Tax Certiorari Appropriation

The Certiorari Reserve balance as of June 30, 2013 was \$2,488,998. It is anticipated that this balance will have to be increased for current year tax certiorari filings. There is no appropriation for paying refunds in the 2014-15 Budget. Claims will be settled using the balances in the reserve fund. **See Appendix E for a 10-year history of tax certiorari settlements.**

			2012-13	2013-14	2013-14	2014-15	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
SPECIAL ITEMS			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
District Insurance			499,944	528,745	526,899	553,169	24,423	4.62%	4.99%
Memberships			30,221	34,418	34,418	34,934	516	1.50%	1.50%
BOCES Administration Charge			415,855	436,559	436,559	484,112	47,553	10.89%	10.89%
Tax Certiorari Payments			380,584	-	519,698	-	-	(100.00%)	(100.00%)
TOTAL SPECIAL ITEMS			1,326,605	999,722	1,517,574	1,072,215	72,493	7.25%	(29.35%)

Please proceed to the next page

			2012-13	2013-14	2013-14	2014-15	Budget to		
			Actual	Adopted	Estimate	Proposed	Budget	% Increase	(Decrease)
			Expended	Budget	Expended	Budget	\$ Increase	Budget to	Budget to
							(Decrease)	Budget	Est. Exp.
II	INSTRUCTION								
	Admin & Prog. Improv.		4,943,937	5,086,939	5,091,223	5,129,675	42,735	0.84%	0.76%
	Day School Program		53,747,846	53,916,908	53,497,975	54,424,154	507,246	0.94%	1.73%
	Special Education		10,767,428	11,269,388	11,019,662	11,242,740	(26,648)	(0.24%)	2.02%
	Instructional Support		1,146,179	1,333,206	1,403,047	1,440,204	106,998	8.03%	2.65%
	Pupil Personnel		6,313,755	6,440,095	6,422,522	6,525,576	85,481	1.33%	1.60%
	TOTAL INSTRUCTION		76,919,144	78,046,536	77,434,430	78,762,349	715,813	0.92%	1.71%
	Encumbrances - Year End		1,061,990	-	-	-	-		
	GRAND TOTAL INSTRUCTION		77,981,134	78,046,536	77,434,430	78,762,349	715,813	0.92%	1.71%

II. INSTRUCTION

Assistant Superintendent's Office and Principals' Offices

The Assistant Superintendent for Instruction is responsible for coordinating the K-12 curriculum, strategic 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. The position of Director of Arts and Aesthetic Education (0.5FTE) has been eliminated. The principals' contract expired on June 30, 2013 and is currently being negotiated.

							Budget to		
INSTRUCTION		2012-13	2013-14	2013-14	2014-15		Budget	% Increase (Decrease)	
		Actual	Adopted	Estimate	Proposed		\$ Increase	Budget to	Budget to
ADMINISTRATION		Expended	Budget	Expended	Budget		(Decrease)	Budget	Est. Exp.
Asst. Sup't. for Instruction's Office									
Salaries		347,468	341,263	342,447	347,520		6,257	1.83%	1.48%
Equipment / Furniture		-	-	-	-		-	0.00%	0.00%
Supplies / Materials		400	9,247	9,247	9,247		-	0.00%	0.00%
Contractual and Other		13,800	29,352	29,352	29,352		-	0.00%	0.00%
BOCES Services		-	-	-	-		-	0.00%	0.00%
Total Assist. Sup't for Instruc. Office		361,667	379,862	381,046	386,119		6,257	1.65%	1.33%
Supervision									
Salaries									
Salaries - Edgewood		269,295	269,719	271,787	275,157		5,438	2.02%	1.24%
Salaries - Fox Meadow		285,529	297,342	314,899	322,995		25,653	8.63%	2.57%
Salaries - Greenacres		265,839	270,368	272,954	255,750		(14,618)	(5.41%)	(6.30%)
Salaries - Heathcote		265,528	266,777	269,930	273,307		6,530	2.45%	1.25%
Salaries - Quaker Ridge		320,867	322,118	325,815	330,310		8,192	2.54%	1.38%
Salaries - Middle School		775,396	785,505	799,004	820,933		35,428	4.51%	2.74%
Salaries - High School		1,199,928	1,163,585	1,174,049	1,212,358		48,773	4.19%	3.26%
Salaries - Districtwide		90,457	91,361	41,750	-		(91,361)	(100.00%)	(100.00%)
Total Salaries		3,472,839	3,466,775	3,470,188	3,490,810		24,035	0.69%	0.59%
Equipment / Furniture		22,715	13,100	13,100	13,600		500	3.82%	3.82%
Supplies / Materials		56,115	61,551	61,551	65,900		4,349	7.07%	7.07%
Contractual and Other		32,365	92,320	92,320	87,471		(4,849)	(5.25%)	(5.25%)
BOCES Services		-	-	-	-		-	0.00%	0.00%
Total Supervision - Principals' Offices		3,584,034	3,633,746	3,637,159	3,657,781		24,035	0.66%	0.57%

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 **\$353,726**

This budget funds projects for the implementation of the strategic plan. Last year, 197 curriculum projects were funded, all of which were related to the development of local performance assessments by grade / subject / course.

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

Scarsdale Teachers Institute **\$271,601**

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

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, an increase of \$25,000, 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 **\$188,279**

Teacher Grants \$123,972

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) \$67,900

The budget supports the professional development of elementary grade teachers. This allocation will be added to the funds annually provided through a New York State grant to provide at least \$127,900 next year for professional developers/consultants who are working with classroom teachers on strategies for implementing the District's balanced literacy, science, social studies, inquiry research, and mathematics programs.

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)		2012-13	2013-14	2013-14	2014-15	Budget to	% Increase	(Decrease)	
		Actual	Adopted	Estimate	Proposed	Budget	\$ Increase	Budget to	Budget to
PROGRAM IMPROVEMENT		Expended	Budget	Expended	Budget	(Decrease)		Budget	Est. Exp.
Staff Development									
Program Improvement		330,516	353,726	353,726	353,726	-	0.00%	0.00%	
Arts & Education Initiative		67,949	84,633	84,633	84,633	-	0.00%	0.00%	
Interdependence Institute		14,305	26,936	26,936	26,936	-	0.00%	0.00%	
Teachers' Institute		270,550	271,564	271,251	271,601	37	0.01%	0.13%	
Center for Innovation		39,172	25,000	25,000	50,000	25,000	100.00%	100.00%	
Professional Development		166,954	191,872	191,872	188,279	(3,594)	(1.87%)	(1.87%)	
Sustainability Initiative		58,661	69,000	69,000	60,000	(9,000)	(13.04%)	(13.04%)	
Research		50,129	50,600	50,600	50,600	-	0.00%	0.00%	
Total Staff Development		998,235	1,073,331	1,073,018	1,085,775	12,443	1.16%	1.19%	
TOTAL ADMIN. & IMPROVEMENT		4,943,937	5,086,939	5,091,223	5,129,675	42,735	0.84%	0.76%	

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 contract with the Scarsdale Teachers Association was recently settled; for 2014-15, the contract provides for a “step freeze” (no advancement for length of service) and no adjustment to the salary schedule for cost of living increases.

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

The structure of Scarsdale’s salary plan is typical for districts in Westchester County.

At the elementary schools, existing class size guidelines require an increase of five classroom teachers. In the past, an “undesignated” position has been included in the budget in the event of unexpected enrollment growth. This budget does not include such an undesignated position.

At the High School, three additional teaching positions (science, math and social studies) are proposed to address enrollment growth and to keep the number of classes in excess of 25 students in line with historical norms.

An assumed “turnover” savings of \$700,000 has been included in the salary calculations.

Non-salary instructional costs are allocated to each building on a per-pupil basis. Principals then assign these funds to specific departments based on need. The allocation amounts have been reduced by 18% since 2009-10; currently they are \$245 at the High School, \$221 at the Middle School, and \$158 at the elementary schools. These allocations have remained level for the last three years.

The District negotiates extracurricular activity stipends within the teachers’ contract. **Please see Appendix G, pp. 1-2 for a detailed listing.**

			2012-13	2013-14	2013-14	2014-15	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
INSTRUCTION (Continued)			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
Day School Program									
Salaries									
Salaries - Edgewood			4,266,653	4,337,193	4,100,358	4,271,818	(65,375)	(1.51%)	4.18%
Salaries - Fox Meadow			4,727,673	4,789,577	4,724,853	5,123,931	334,354	6.98%	8.45%
Salaries - Greenacres			4,120,124	4,214,410	4,200,685	4,246,037	31,627	0.75%	1.08%
Salaries - Heathcote			4,016,905	4,076,189	4,079,865	4,136,547	60,358	1.48%	1.39%
Salaries - Quaker Ridge			4,580,240	4,699,950	4,458,873	4,606,936	(93,014)	(1.98%)	3.32%
	Sub-Total Salaries Elem. Schools		21,711,594	22,117,319	21,564,634	22,385,269	267,950	1.21%	3.81%
Salaries - Middle School			12,162,155	12,058,527	11,892,407	11,947,346	(111,181)	(0.92%)	0.46%
Salaries - High School			16,692,887	17,213,887	16,774,694	17,231,438	17,551	0.10%	2.72%
Salaries - Districtwide			1,677,209	781,454	1,484,519	1,097,658	316,204	40.46%	(26.06%)
	Total Salaries		52,243,845	52,171,187	51,716,254	52,661,711	490,524	0.94%	1.83%
Equipment / Furniture			193,243	189,261	189,261	176,103	(13,158)	(6.95%)	(6.95%)
Supplies / Materials			955,674	1,067,752	1,067,752	1,084,271	16,519	1.55%	1.55%
Contractual and Other			326,114	445,963	402,414	379,775	(66,188)	(14.84%)	(5.63%)
BOCES Services			28,971	42,745	122,294	122,294	79,549	186.10%	0.00%
Total Day School Program			53,747,846	53,916,908	53,497,975	54,424,154	507,246	0.94%	1.73%

II. INSTRUCTION (Continued)

Special Education Budget

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

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

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.

Because of the retirement of a physical therapist, these services will be provided through an agency in 2014-15 at an estimated net savings of approximately \$35,000

Staffing for the special education program largely reflects two fluctuating variables: the number of identified students, and teacher/ pupil ratios established by the state. Students are identified throughout the year and required services must be provided immediately. Based on projected elementary school enrollments and existing school usage patterns, a staffing increase in special education is not anticipated.

			2012-13	2013-14	2013-14	2014-15	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
INSTRUCTION (Continued)			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
Special Education									
Salaries - All Schools			7,376,634	7,403,332	6,890,040	6,909,816	(493,516)	(6.67%)	0.29%
Other Costs			20,414	20,799	55,799	20,799	-	0.00%	(62.73%)
BOCES Services			2,043,499	2,089,275	2,027,341	2,030,436	(58,839)	(2.82%)	0.15%
Contractual School Services			1,326,882	1,755,981	2,046,482	2,281,689	525,708	29.94%	11.49%
Total Special Education			10,767,428	11,269,388	11,019,662	11,242,740	(26,648)	(0.24%)	2.02%

II. INSTRUCTION (Continued)

Instructional Support

Audiovisual and Technical Support Services

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

The Technical Support Services department 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 data projectors and SMART Boards.

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

This year salaries will increase. The current budget originally contemplated elimination of the departmental assistant; however, it was determined that the loss of this position created servicing issues for the schools, as calls were not received on a timely basis. The position was reinstated in September. Additional training costs will be necessary as an increased number of devices are brought online.

Instructional Computers

This budget includes salaries for the director of technology, network administrator and hardware technicians. Funds are again requested for one additional network administrator to support the instructional technology program in the buildings. This position was originally funded in 2013-14 but has not yet been filled. It also provides \$151,000 for software, of which approximately \$75,000 is "reimbursed" by state software aid. This budget also supports the District Web-based content management system and District Web site, helping to facilitate the distribution of online documents and decreasing paper use. The budget also provides for District Internet access and government-mandated Internet filtering services.

Lease-purchase for the long-range technology plan is funded through debt service, but is discussed here. Hardware and software support the District technology plan and the Board's Strategic Plan. Funds for the next phase of the plan increase to \$1,423,000 for next year. This budget will replace computers in classrooms and labs, provide additional mobile devices for students, and purchase computer peripherals. The increase in the lease is required to complete the installation of wireless networks in the elementary schools.

This year, the software and online services budgets will be combined into one line item to reflect the change in software delivery. There will be no increase in these budgets. There are small increases in some other line items, primarily related to wireless maintenance and licensing costs, Internet filtering fees, and additional bandwidth to support the increase in mobile devices. These small increases are offset by the transfer of the projector bulb replacement budget to the audiovisual budget.

			2012-13	2013-14	2013-14	2014-15	Budget to		
			Actual	Adopted	Estimate	Proposed	Budget	% Increase	(Decrease)
			Expended	Budget	Expended	Budget	\$ Increase	Budget to	Budget to
							(Decrease)	Budget	Est. Exp.
INSTRUCTIONAL SUPPORT									
Audiovisual Services									
Salaries			352,536	307,871	374,444	378,588	70,717	22.97%	1.11%
Equipment / Furniture			2,446	6,000	6,000	10,749	4,749	79.15%	79.15%
Supplies / Materials			19,354	20,000	20,000	19,800	(200)	(1.00%)	(1.00%)
Contractual and Other			59,612	51,199	63,199	63,650	12,451	24.32%	0.71%
BOCES Services			-	-	-	-	-	#DIV/0!	0.00%
Total Audiovisual Services			433,949	385,070	463,643	472,787	87,717	22.78%	1.97%
Instructional Computers									
Salaries			405,433	561,576	564,844	580,857	19,281	3.43%	2.83%
Consulting Fees			-	2,000	2,000	2,000	-	0.00%	0.00%
Instructional Computer Software			98,450	120,000	120,000	151,000	31,000	25.83%	25.83%
Other Expenses			203,347	259,560	247,560	228,560	(31,000)	(11.94%)	(7.67%)
BOCES Services			5,000	5,000	5,000	5,000	-	0.00%	0.00%
Total Instructional Computers			712,230	948,136	939,404	967,417	19,281	2.03%	2.98%
TOTAL INSTRUCTIONAL SUPPORT			1,146,179	1,333,206	1,403,047	1,440,204	106,998	8.03%	2.65%

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II. INSTRUCTION (Continued)

Pupil Personnel Services

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

Contractual Services Included in this budget are the fees for social workers at the Middle and High Schools provided by the Scarsdale Family Counseling Service (SFCC). The cost of the program for 2013-14 is \$212,672. The SFCC has requested a 10.2% increase for 2013-14, but this has not been included here.

Psychological Services This budget provides for the salaries, equipment, supplies and other items necessary to provide psychological services to all seven schools. Staffing is flat. The increase in supplies is needed to purchase updated testing materials that are essential for student evaluations.

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. The increase in supplies is for the purchase of new defibrillators for all buildings. State law requires access to defibrillators in schools, and the existing machines are outdated and no longer supported by the manufacturer.

Interscholastic Athletics This budget provides for the salaries, equipment, supplies, transportation and officiating fees for the interscholastic athletics program. The budget shows increases in the current year as a result of an increase in costs of facility rental. **See Appendix G – pp. 3-5 for detailed coaching summary.**

							Budget to		
		2012-13	2013-14	2013-14	2014-15		Budget	% Increase	(Decrease)
		Actual	Adopted	Estimate	Proposed		\$ Increase	Budget to	Budget to
		Expended	Budget	Expended	Budget		(Decrease)	Budget	Est. Exp.
PUPIL PERSONNEL SERVICES									
Guidance									
	Salaries	2,372,742	2,389,917	2,378,986	2,394,204		4,287	0.18%	0.64%
	Equipment / Furniture	-	-	-	-		-	#DIV/0!	#DIV/0!
	Supplies / Materials	3,067	3,349	3,349	3,349		-	0.00%	0.00%
	Contractual and Other	226,404	233,158	233,158	240,749		7,591	3.26%	3.26%
	BOCES Services	-	-	-	-		-	0.00%	0.00%
	Total Guidance	2,602,213	2,626,424	2,615,493	2,638,302		11,878	0.45%	0.87%
Psychological Services									
	Salaries	1,420,928	1,429,690	1,447,556	1,450,308		20,618	1.44%	0.19%
	Equipment / Furniture	504	600	600	600		-	0.00%	0.00%
	Supplies / Materials	11,340	8,241	8,241	25,741		17,500	212.35%	212.35%
	Contractual and Other	936	837	837	837		-	0.00%	0.00%
	BOCES Services	-	-	-	-		-	0.00%	0.00%
	Total Psychological Services	1,433,708	1,439,368	1,457,234	1,477,486		38,118	2.65%	1.39%
Health Services									
	Salaries	933,860	942,817	941,124	946,545		3,728	0.40%	0.58%
	Equipment / Furniture	-	970	970	970		-	0.00%	0.00%
	Supplies / Materials	16,939	20,173	20,173	62,173		42,000	208.20%	208.20%
	Contractual and Other	201,451	226,512	196,512	203,118		(23,394)	(10.33%)	3.36%
	BOCES Services	-	-	-	-		-	0.00%	0.00%
	Total Health Services	1,152,250	1,190,472	1,158,779	1,212,806		22,334	1.88%	4.66%
Interscholastic Athletics									
	Salaries	827,132	868,074	880,009	877,343		9,269	1.07%	(0.30%)
	Equipment / Furniture	8,953	21,853	21,853	21,853		-	0.00%	0.00%
	Supplies / Materials	37,196	35,749	35,749	35,749		-	0.00%	0.00%
	Contractual and Other	159,052	146,807	154,901	160,907		14,100	9.60%	3.88%
	BOCES Services	93,250	111,348	98,504	101,130		(10,218)	(9.18%)	2.67%
	Total Interscholastic Athletics	1,125,584	1,183,831	1,191,016	1,196,982		13,151	1.11%	0.50%
TOTAL PUPIL PERSONNEL SVCS.									
		6,313,755	6,440,095	6,422,522	6,525,576		85,481	1.33%	1.60%

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			2012-13	2013-14	2013-14	2014-15	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
III	TOTAL PUPIL TRANSPORTATION		3,518,266	3,850,129	3,747,964	3,923,406	73,277	1.90%	4.68%
	Encumbrances - Year End		3,613	-	-	-	-		
	GRAND TOTAL PUPIL TRANS.		3,521,879	3,850,129	3,747,964	3,923,406	73,277	1.90%	4.68%

III. PUPIL TRANSPORTATION

The Pupil Transportation section of the budget provides for student transportation to and from school, maintenance of the District's fleet, and acquisition of new vehicles as needed. The 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 1,913 students for education programs in the District, or about 40% of District students. This percentage remains relatively consistent over time.
- By law, the District must transport students living 1.5 miles or more from private/parochial schools located within a 15-mile radius of their Scarsdale address. Special education students attending District-approved programs inside and outside Scarsdale are eligible for transportation without regard to distance. We transport 342 students to 71 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 seven bus monitors to provide supervision. The department works with the Special Education Director to determine this staffing.
- The District transports students to athletic and other extracurricular events and on school-related field trips where possible.

The District transports a small number of students from other districts to schools attended by Scarsdale residents. Fees are collected for these arrangements, estimated this year at \$14,400. The District continues to seek these arrangements where they are consistent with the needs of Scarsdale students. This budget assumes continuation of these fees.

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

The drivers' contract expired 6/30/13. The contract is currently under negotiation. Fuel costs have increased recently. This budget assumes a cost per gallon of \$3.40 for 2014-15; as of November 30, 2013, the District's price was \$2.96 for diesel fuel, and \$2.85 for gasoline, compared to a budgeted cost of \$3.49 per gallon.

A long-range vehicle replacement program is supported by a rigorous evaluation process. Unable to keep up with planned replacement of large buses, however, the District negotiated a lease-purchase of eight large buses in 2005 to replace those bought from 1988 to 1990. That lease has concluded. We request funds in 2013-14 to purchase two large buses. 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. If we do not replace buses as scheduled, we will need to enter into a new lease-finance arrangement in coming years. The equipment line also includes an allowance for replacing radio equipment. **See Appendix H for detailed vehicle information.**

Contracted Services is the second largest component of this budget, 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 at \$125,000, 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.

			2012-13	2013-14	2013-14	2014-15	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
DISTRICT OPERATED VEHICLES									
Salaries			2,084,009	2,311,106	2,236,886	2,309,894	(1,212)	(0.05%)	3.26%
Equipment / Furniture			280,487	186,083	186,083	212,825	26,742	14.37%	14.37%
Supplies / Materials			246,118	327,350	267,350	327,350	-	0.00%	22.44%
Contractual and Other			28,182	43,700	43,700	43,700	-	0.00%	0.00%
BOCES Services			-	-	-	-	-	#DIV/0!	#DIV/0!
Total District Operated Vehicles			2,638,795	2,868,239	2,734,019	2,893,769	25,530	0.89%	5.84%
CONTRACTUAL SERVICES									
Garage Equipment			-	-	-	-	-	100.00%	100.00%
Vehicle Maint. & Repair			849,248	814,500	846,555	862,247	47,747	5.86%	1.85%
Lease - Maintenance Facility			-	125,000	125,000	125,000	-	0.00%	0.00%
Contractual and Other			22,668	27,140	27,140	27,140	-	0.00%	0.00%
Athletics & Extracurricular			7,555	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			879,471	981,890	1,013,945	1,029,637	47,747	4.86%	1.55%
TOTAL TRANSPORTATION			3,518,266	3,850,129	3,747,964	3,923,406	73,277	1.90%	4.68%

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			2012-13	2013-14	2013-14	2014-15	Budget to		
			Actual	Adopted	Estimate	Proposed	Budget	% Increase	(Decrease)
			Expended	Budget	Expended	Budget	\$ Increase	Budget to	Budget to
							(Decrease)	Budget	Est. Exp.
IV	TOTAL COMMUNITY SVCS.		341,926	347,195	352,732	361,324	14,129	4.07%	2.44%
	Encumbrances - Year End		-	-	-	-	-		
	GRAND TOTAL COMMUNITY SVCS.		341,926	347,195	352,732	361,324	14,129	4.07%	2.44%

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. The contracts between the District and the custodial and secretarial unions expired on June 30, 2013, and negotiations are ongoing.

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

Recreation Department This is custodial overtime related to use of school buildings by the Village's Recreation Department. 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 Assistant Superintendent for Personnel and Administrative Services, as well as for purchased demographic services.

			2012-13	2013-14	2013-14	2014-15	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
CIVIC ACTIVITIES									
Recreation Department			26,686	36,640	37,373	38,644	2,004	5.47%	3.40%
Community Groups			53,568	42,830	43,687	45,172	2,342	5.47%	3.40%
School Functions			129,539	134,333	137,020	141,679	7,346	5.47%	3.40%
Teen Center			65,000	65,000	65,000	65,000	-	0.00%	0.00%
	Total Civic Activities		274,794	278,803	283,079	290,495	11,692	4.19%	2.62%
CENSUS			67,132	68,392	69,653	70,829	2,437	3.56%	1.69%
TOTAL COMMUNITY SVC.			341,926	347,195	352,732	361,324	14,129	4.07%	2.44%

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			2012-13	2013-14	2013-14	2014-15	Budget to		
			Actual	Adopted	Estimate	Proposed	Budget	% Increase	(Decrease)
			Expended	Budget	Expended	Budget	\$ Increase (Decrease)	Budget to Budget	Budget to Est. Exp.
V	UNDISTRIBUTED								
	Employee Benefits		32,940,755	37,897,268	36,065,228	40,101,167	2,203,899	5.82%	11.19%
	Debt Service - Lease Purchases		1,796,874	1,880,870	1,871,518	1,989,827	108,957	5.79%	6.32%
	Debt Service - Bonds		7,731,879	7,706,325	7,706,325	7,665,393	(40,932)	(0.53%)	(0.53%)
	TOTAL UNDISTRIBUTED		42,469,508	47,484,463	45,643,071	49,756,387	2,271,924	4.78%	9.01%
	Encumbrances - Year End		58,834	-	-	-	-		
	GRAND TOTAL UNDISTRIBUTED		42,528,342	47,484,463	45,643,071	49,756,387	2,271,924	4.78%	9.01%

V. UNDISTRIBUTED COSTS

Employee Benefits

Teachers Retirement System/Employee Retirement System Assessments

These are mandatory contributions to the NYS Retirement Systems. 2014-15 contribution rates for the Teachers' Retirement System (TRS) will rise as a result of diminished investment returns, while the rate for the Employees' Retirement System (ERS) will fall slightly. For the ERS, the required contribution for 2013-14 was 20.9% of salary; for 2014-15, that rate will decrease to 20.1% or 3.8% less. The TRS contribution for 2013-14 was 16.25% of salary; for 2014-15, that rate will increase to an estimated 17.53%, 7.9% growth. The TRS will issue a final contribution rate in February. Also included in this line is a planned budget surplus of \$1.85 million.

Social Security/Medicare

This represents the District's share of the FICA tax. For 2014 the maximum wage base is \$117,000. Because the District's fiscal year covers two calendar years, we must estimate the maximum wage for 2015. This budget assumes a 2015 maximum wage base of \$120,000. Coupled with contractual salary increases, this will result in a 1.46% budget-to-budget increase in FICA expense.

Health Insurance

Regional health care costs will again increase, consistent with the market. The District's health insurance consultants have recommended that the proposed budget for the District's self-insured health plan reflect a 6.0% increase to \$15,508,294 (budget-to-budget). This number reflects the first year of a premium contribution to health care by members of the Scarsdale Teachers' Association, as well as the elimination of the rate stabilization health insurance reserve. The District will rely solely 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 2014-15 contribution is \$1,876 per full-time employee, a 9.8% increase compared to last year's budget. This is contractually negotiated.

Life Insurance

The District pays for term life insurance for nearly all District employees. The cost is increasing at 8.1% after a significant reduction 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 Scarsdale coverage. These costs are projected to increase slightly next year.

Workers' Compensation

This mandated coverage is estimated to increase by 5.3% compared to the current year. 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

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

UNDISTRIBUTED EXPENSES			2012-13	2013-14	2013-14	2014-15	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
EMPLOYEE BENEFITS									
Teachers' Retirement			7,430,727	11,366,160	10,310,893	12,373,836	1,007,676	8.87%	20.01%
Employees' Retirement			2,621,524	3,714,501	3,009,594	3,663,546	(50,955)	(1.37%)	21.73%
Social Security / Medicare			5,339,902	5,673,515	5,427,569	5,756,099	82,584	1.46%	6.05%
Health Insurance *			14,968,073	14,625,388	14,625,388	15,508,294	882,906	6.04%	6.04%
Dental Insurance			1,031,478	1,033,200	1,082,336	1,129,352	96,152	9.31%	4.34%
Life Insurance			299,819	210,445	220,933	227,561	17,116	8.13%	3.00%
Unemployment Insurance			32,086	66,586	66,586	66,586	-	0.00%	0.00%
Workers' Compensation			519,048	526,573	526,573	554,658	28,085	5.33%	5.33%
Other Benefits			698,097	680,900	795,356	821,235	140,335	20.61%	3.25%
TOTAL EMPLOYEE BENEFITS			32,940,755	37,897,268	36,065,228	40,101,167	2,203,899	5.82%	11.19%

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 \$2.7M over a nine-year period or an average of \$300,000 per year.

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

In June 2012, the District refinanced the outstanding balances of the February 2004 debt, saving \$1.0M over a seven-year period or an average of \$147,000 per year.

In February 2014, the District authorized refinancing the outstanding balances of the August 2006 debt. We anticipated saving approximately \$850,000 over a thirteen-year period or an average of \$65,000 per year. We have decreased the 2014-15 budget accordingly, by \$65,000, in anticipation of a successful refinancing.

The Business Office periodically reviews the remaining debt to determine if it can be refinanced at a savings, despite the existence of call provisions and other penalties that may be attached.

This category also includes installment purchase payments for the District's long-range technology plan as noted on p.42. The District is planning to purchase \$1,399,000 in computer equipment as a continuation of its long-range replacement plan, an increase of \$271,000 over the current year. The additional purchasing power will provide funds to complete installation of wireless networks at the elementary schools. **See Appendix J, page 4.**

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

See Appendix J for other Debt Service details

UNDISTRIBUTED EXPENSES		2012-13	2013-14	2013-14	2014-15	Budget to			
(CONTINUED)		Actual	Adopted	Estimate	Proposed	Budget	% Increase	(Decrease)	
		Expended	Budget	Expended	Budget	\$ Increase	Budget to	Budget to	
						(Decrease)	Budget	Est. Exp.	
DEBT SERVICE									
Lease Purchases									
Lease Purchase - Computers		961,862	1,011,341	1,001,989	1,120,298	108,957	10.77%	11.81%	
Lease Purchase - Energy Performance Contract		621,195	621,195	621,195	621,195	-	0.00%	0.00%	
Lease Purchase - Copiers		213,817	248,334	248,334	248,334	-	0.00%	0.00%	
Lease Purchase - Buses		-	-	-	-	-	#DIV/0!	#DIV/0!	
Total Lease Purchases		1,796,874	1,880,870	1,871,518	1,989,827	108,957	5.79%	6.32%	
Bonds									
Principal Payments		6,050,000	6,080,000	6,080,000	6,540,000	460,000	7.57%	7.57%	
Interest Payments		1,681,879	1,626,325	1,626,325	1,125,393	(500,932)	(30.80%)	(30.80%)	
Total Bonds		7,731,879	7,706,325	7,706,325	7,665,393	(40,932)	(0.53%)	(0.53%)	
TOTAL DEBT SERVICE		9,528,753	9,587,195	9,577,843	9,655,220	68,025	0.71%	0.81%	

Budget Surplus and Fund Balance

Budget surplus is created when expenditures are less than revenues. The Board may retain some or all of a budget surplus in several reserves designated by state law, or return a portion of it to taxpayers as a reduction to the tax levy. In addition to the planned surplus of \$2.2 million included in the 2013-14 budget, surpluses in instructional salaries are anticipated, offset by increased tax certiorari settlements, bringing the current year projected surplus to \$2.4 million. Health insurance costs are expected to be on budget.

The plan is to use \$3,762,715 to offset 2014-15 taxes; consisting of the entire \$2.4 million of surplus from the current year, supplemented by the \$762,715 upon shutting down 99% of the health insurance reserve and additional funds from our undesignated reserve. This will leave the District with an undesignated reserve balance of approximately \$5,173,761 or 3.49%% of next year's budget, below the 4.0% maximum allowable under NYS law. Future events may alter these assumptions materially, and the Board will continue to monitor fund balances with monthly updates through June 30, 2014. Possible areas of additional surplus for 2014-15 include fuel oil, natural gas, electric and Social Security. 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 This reserve, which has been on the District's books since the inception of the self-insured health care plan over twenty years ago, will be almost entirely eliminated as of June 30, 2014. It was originally established with surplus health funds as a "rate stabilization reserve" to safeguard against over-budget health claims costs. It has been determined by the District's auditors that the reserve no longer complies with applicable state law. \$762,715 of the remaining estimated balance of \$777,715 as of the date of this report will be used to offset tax growth for 2014-15. These funds will not be available in formulating the 2015-16 budget, so this action will create a substantial revenue "hole" for that year.

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. This reserve will be spent down over the next three years. \$180,000 will be used to offset debt service in 2014-15.

Retirement Contribution Reserve This reserve is available to fund contributions to the State Retirement System for non-teaching staff. This budget proposes to use \$250,000 to offset tax levy growth.

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, currently, it cannot exceed 4% of the following year's budget. This schedule reflects an estimated undesignated balance of \$5.17 million, equal to approximately 3.49% of the 2014-15 proposed budget.

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. This budget calls for using \$3,762,715, which is the combination of current year estimated surplus and the remaining health insurance reserve.

The Board of Education will continue to receive fund balance updates throughout the remainder of the fiscal year. It will re-evaluate the level and disposition of 2013-14 budget surplus and the balances in all reserve funds.

	Fund Balance Projection for 2014/15 and 2015/16						
Category	2013-14 Orig. Bud.	Current 2013-14 Est. Act.	2013-14 Estimated Surplus (Deficit)		2014-15 Prop. Bud.	Current 2014-15 Est. Act.	2014-15 Estimated Surplus (Deficit)
Revenue:							
Tax Levy	130,650,863	130,650,863	-		135,761,527	135,761,527	-
State Aid	5,788,580	5,709,530	(79,050)		6,032,555	6,032,555	-
Interest Earnings	158,063	191,563	33,500		82,920	82,920	-
Interest - Reserves	2,500	3,000	500		3,000	3,000	-
Prior Year Fund Balance used	4,300,000	-	(4,300,000)		3,762,715	-	(3,762,715)
Reserves - Budgeted to be used	912,000	-	(912,000)		430,000	-	(430,000)
All Other	2,087,707	2,073,525	(14,182)		2,127,968	2,127,968	-
Total Revenue	143,899,713	138,628,481	(5,271,232)		148,200,685	144,007,970	(4,192,715) (A.)
Expenditure:							
Teaching Salaries (all codes)	59,216,019	58,689,821	526,198		59,388,310	59,388,310	-
Special Education (net of Sal)	3,866,056	4,195,384	(329,328)		4,332,924	4,332,924	-
Oil / Gas	985,000	955,000	30,000		985,000	985,000	-
Health Insurance	14,625,388	14,225,388	400,000		15,508,294	15,508,294	-
All Other	65,207,250	63,819,104	1,388,146		67,986,156	66,136,156	1,850,000
Prior Year / Current Year Encumbrances	1,939,368	1,814,368	125,000		1,814,368	1,814,368	-
Other Fund Balance Items	-	(225,000)	225,000		-	(350,000)	350,000
Total Expenditures	145,839,081	143,474,065	2,365,016		150,015,053	147,815,053	2,200,000 (B.)
	June 30, 2013 Act.	Current 2013-14 Est. Act.	Changes (+/-) to Fund Balance		June 30, 2014 Est.	Current 2014-15 Est. Act.	Changes (+/-) to Fund Balance
Fund Balance:							
Tax Certiorari Reserve	2,488,998	2,573,852	84,854		2,573,852	2,573,852	-
Repair Reserve	428,044	(3,956)	(432,000)		-	-	-
Health Insurance	1,527,715	15,000	(1,512,715)		15,000	15,000	-
Debt Service	546,195	316,195	(230,000)		316,195	136,195	(180,000)
Retirement Contribution Reserve	1,003,325	753,325	(250,000)		753,325	503,325	(250,000)
Undesignated	5,077,831	5,173,761	95,930		5,173,761	5,173,761	-
All Other	5,000	5,000	-		5,000	5,000	-
Current Year Encumbrances	1,939,368	1,814,368	(125,000)		1,814,368	1,814,368	-
Subtotal - Before Est. Budgeted Designations	13,016,476	10,647,545	(2,368,931)		10,651,501	10,221,501	(430,000)
Fund (PY) Balance Designated to be used	4,300,000	-	(4,300,000)		3,762,715	-	(3,762,715)
Est. (CY) Fund Balance Designated to be used	-	3,762,715	3,762,715		-	2,200,000	2,200,000
Subtotal - Estimated Budgeted Designations	4,300,000	3,762,715	(537,285)		3,762,715	2,200,000	(1,562,715)
Total Fund Balance	17,316,476	14,410,260	(2,906,216)		14,414,216	12,421,501	(1,992,715)
					(Diff of \$3,956)		
Prior Year Fund Balance as of June 30, 2013	17,316,476	Projected Current Year Fund Balance as of June 30, 2014			14,414,216		
Current Year Revenue Surplus (Deficit)	(5,271,232)	Current Year Revenue Surplus (Deficit)			(4,192,715)		
Current Year Expenditure Surplus (Deficit)	2,365,016	Current Year Expenditure Surplus (Deficit)			2,200,000		
Projected Current Year Fund Balance as of June 30, 2014	14,410,260	Projected Current Year Fund Balance as of June 30, 2015			12,421,501		
Other Fund Bal. Designated to be used on July 1, 2014	(430,000)	"Net" Fund Balance Designated to be used on July 1, 2015			(1,992,715) #		
Surplus Fund Bal. Designated to be used on July 1, 2014	(3,762,715)						
Projected Current Year Fund Balance as of July 1, 2014	10,217,545	Proj. Next Year Fund Bal, as of July 1, 2015			10,428,786		
# The amounts to be used as "Revenue" for the 2015/16 Budget are not known at this time. For comparability purposes, we have used the same "net" amounts as the 2014/15 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 2012-13		\$17,316,476
<u>Restricted Fund Balance (Reserved)</u>		
Reserve for Liability	\$5,000	
Employee Retirement Reserve (ERS)	\$753,325	
Debt Service Reserve Balance	\$316,195	
Reserve for Tax Certiorari 2003-2004	\$36,586	
Reserve for Tax Certiorari 2004-2005	\$40,037	
Reserve for Tax Certiorari 2005-2006	\$345,176	
Reserve for Tax Certiorari 2006-2007	\$360,471	
Reserve for Tax Certiorari 2007-2008	\$416,443	
Reserve for Tax Certiorari 2008-2009	\$356,284	
Reserve for Tax Certiorari 2009-2010	\$266,128	
Reserve for Tax Certiorari 2010-2011	\$254,474	
Reserve for Tax Certiorari 2011-2012	\$205,839	
Reserve for Tax Certiorari 2012-2013	\$207,560	
<i>Total Restricted Fund Balance</i>		\$3,563,518
<u>Committed Fund Balance - Health Care Insurance Reserve</u>		\$1,527,715
<u>Assigned Fund Balance</u>		
Reserved for Encumbrances		\$1,939,368
Designated and Appropriated to '13-'14 Budget	\$4,300,000	
Appropriated Repair Reserve to '13-14 Budget	\$428,044	
Appropriated Debt Service Reserve to '13-14 Budget	\$230,000	
Appropriated ERS Reserve to cover ERS costs in 2013-14 Budget	\$250,000	
Sub-Total Assigned Fund Balance as per Budget		\$5,208,044
<u>Unassigned and Undesignated Fund Balance as of 7-1-13</u>		\$5,077,831
Total All Fund Balance (restricted, assigned and unassigned)		\$17,316,476
2013-14 Estimated Actual Revenues	\$ 138,628,481	
2013-14 Estimated Actual Expenditures, net of encumbrances	\$ (141,534,697)	
Miscellaneous Adjustment - Repair Reserve Rounding	\$ (3,956)	
Surplus (Deficit) caused by Actual Estimated Results		\$ (2,902,260)
Estimated Total All Fund Balances at End of Fiscal Year 2013-14		\$14,414,216

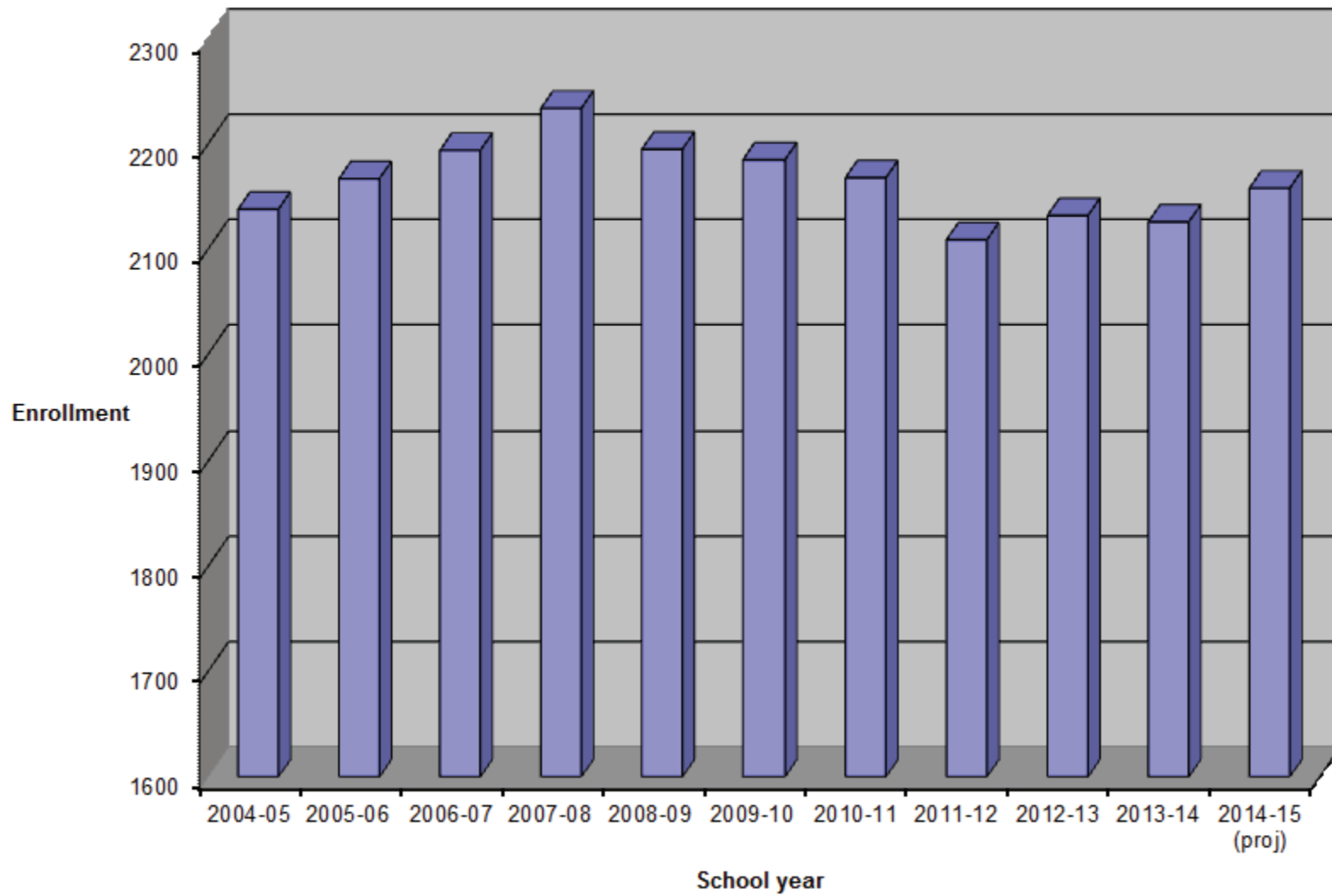
Scarsdale Union Free School District		
Estimated Fund Balance (Continued)		
		Carried Over from Prior Page
Total All Fund Balance (restricted, assigned and unassigned)		\$14,414,216
<u>Restricted Fund Balance (Reserved)</u>		
Reserve for Liability	\$5,000	
Employee Retirement Reserve (ERS)	\$503,325	
Debt Service Reserve Balance	\$136,195	
Reserve for Tax Certiorari 2003-2004	\$36,586	
Reserve for Tax Certiorari 2004-2005	\$40,037	
Reserve for Tax Certiorari 2005-2006	\$345,176	
Reserve for Tax Certiorari 2006-2007	\$360,471	
Reserve for Tax Certiorari 2007-2008	\$416,443	
Reserve for Tax Certiorari 2008-2009	\$314,946	
Reserve for Tax Certiorari 2009-2010	\$232,493	
Reserve for Tax Certiorari 2010-2011	\$228,638	
Reserve for Tax Certiorari 2011-2012	\$187,825	
Reserve for Tax Certiorari 2012-2013	\$200,524	
Reserve for Tax Certiorari 2013-2014	\$364,161	
<i>Total Restricted Fund Balance</i>		\$3,371,820
<u>Committed Fund Balance - Health Care Insurance Reserve</u>		\$0
<u>Assigned Fund Balance</u>		
Reserved for Encumbrances		\$1,814,368
Offset to Tax Levy:		
Designate and Appropriated to '14-'15 Budget	\$3,000,000	
Health Insurance Reserve Designated and appropriated to '14-'15 Budget	\$762,715	
Appropriated ERS Reserve to cover ERS costs	\$250,000	
Appropriated Debt Service Reserve to '14-'15 Budget	\$180,000	
<i>Sub-Total Assigned Fund Balance to Reduce Levy</i>		\$4,192,715
<u>Unassigned and Undesignated Fund Balance 7-1-14 (Estimated)</u>		\$5,035,313
Total Estimated All Fund Balance (restricted, assigned and unassigned)		\$14,414,216
2014-15 Estimated Actual Revenues	\$ 144,007,970	
2014-15 Estimated Actual Expenditures, net of encumbrances	\$ (146,000,685)	
Miscellaneous Adjustment - None	\$ -	
Surplus (Deficit) caused by Actual Estimated Results		\$ (1,992,715)
Estimated Total All Fund Balances at End of Fiscal Year 2014-15		\$12,421,501

Summary of 2012-13 Actual Grant Expenditures and 2013-14 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 #56 & 57 Title III LEP & NCLB	Grant #59 Ed Job Funds	Grant #67 Section 4408 Summer School Spec. Ed. Aid	
	2012-13 Actual Costs	2012-13 Actual Costs	2012-13 Actual Costs	2012-13 Actual Costs	2012-13 Actual Costs	2012-13 Actual Costs	2012-13 Actual Costs	Grand Total
Professional Salaries			-	33,500		-		33,500
Support Staff Salaries		10,579		-				10,579
Purchased Services	82,584	11,427	548,686		-		339,044	981,741
Supplies and Materials			23,197		106,956			130,153
Travel Expenses			-					-
Transportation							215,421	215,421
BOCES Services			206,790					206,790
Minor Remodeling								-
Equipment								-
2012/13 Total	82,584	22,006	778,673	33,500	106,956	-	554,465	1,578,184
Anticipated Recurring Costs (Not Budgeted Elsewhere)	82,584	11,629	778,673	33,500	19,074	-	200,000	1,125,460
Surplus Funds (This amount is guesstimated)	-	10,377	-	-	-	-	-	10,377
2012/13 Total	82,584	22,006	778,673	33,500	19,074	-	200,000	1,135,837
	We intend on using 100% of the 2012-13 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. \$640K is used for other special education services, including speech therapy, OT & PT services and other services that are not adequately budgeted within the General Fund.	In 2010/11, the funding for the grant was eliminated. In 2011-12 funding was restored on a limited basis and has continued into 2013-14. We do not know if this grant will continue into 2014-15.	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 has not been continued into 2013-14 at this time.	This was a one-time grant that was funded in 2011-12 only.	The state reimburses us 80% of the Special Education related summer school costs. These costs have grown significantly in the past few years, therefore this grant has grown from under \$50K in 99/00 to \$287K in 06/07. All of these dollars are used to offset our special ed. costs that are initially recorded in the General Fund.	
							The 2012-13 costs included prior year "one-time" recaptures.	
2013/14 Grant Awards	74,211	24,212	799,584	46,762	19,074	-	200,000	1,163,843
Increase (Decrease)	(10.14%)	10.02%	2.69%	39.59%	0.00%	N/A	0.00%	2.47%
2013/14 Grant Expectations	No change in inteded use is planned for the 2013/14 funds.	No change in inteded use is planned for the 2013/14 funds.	No change in inteded use is planned for the 2013/14 funds.	In 2013-14 funding increased but is still less than 2010/11.	No change in inteded use is planned for the 2013/14 funds.	We received a one time grant for 2011-12. These funds are not available after 2011-12.	We are planning on the State's continuation of funding this program.	
Note: The 2014-15 Grant Awards are not known at this time. The written grant requests are prepared during the summer and are normally approved during the same time period. Therefore, we will not know the actual amounts till late summer. However, where possible, we have noted our intended changes in the use of these grants.								

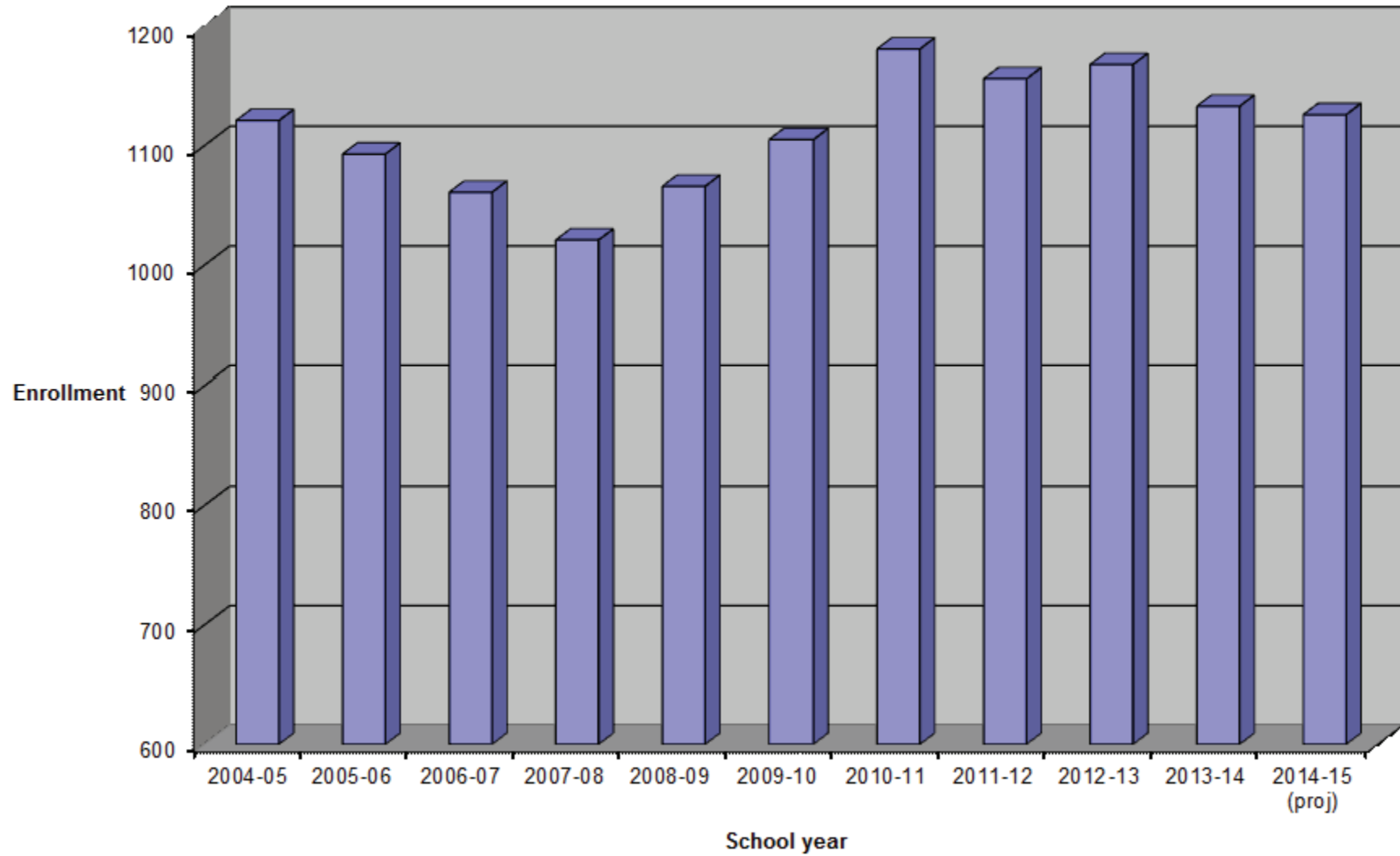
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APPENDIX - A

ELEMENTARY ENROLLMENT - 10 YR GROWTH



MIDDLE SCHOOL ENROLLMENT - 10 YR. GROWTH



HIGH SCHOOL ENROLLMENT - 10 YR GROWTH

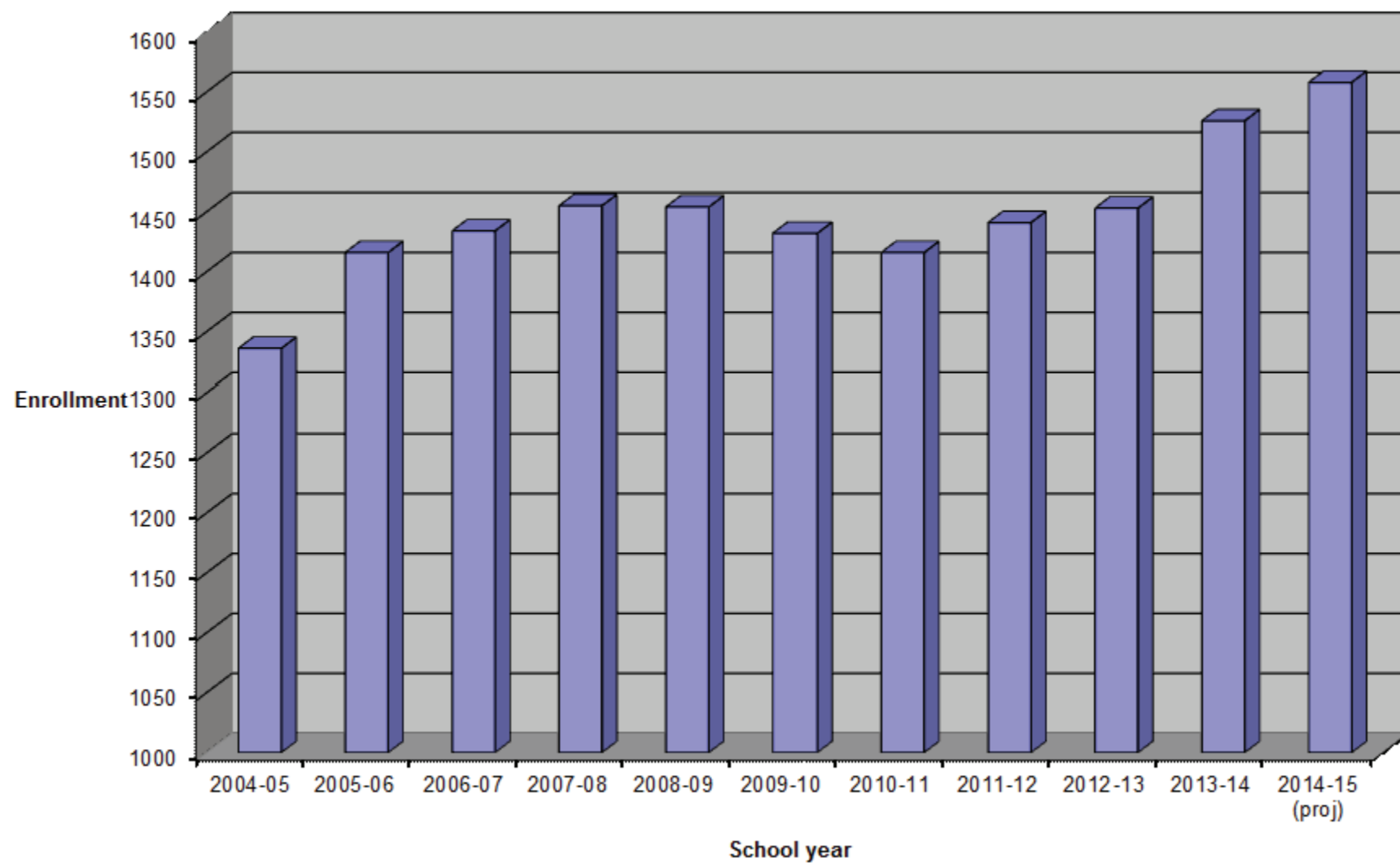


TABLE I
COMPARISON OF PUPIL ENROLLMENT BY SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2014/15 ENROLLMENT

<u>School</u>	2010-11		2011-12		2012-13		2013-14		Projected 2014-15	
	<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	408	20	414	20	421	20	409	20	410	21
F	491	25	467	24	486	24	482	22	486	25
G	402	21	390	21	365	19	375	19	380	19
H	391	19	374	19	376	19	388	20	395	20
Q	434	24	419	23	437	23	437	22	452	23
Elementary	2126	109	2064	107	2085	105	2091	103	2123	108
Special Ed	42	6	45	6	47	6	35	6	35	6
Total	2168	115	2109	113	2132	111	2126	109	2158	114
Middle School	1177		1153		1166		1129		1122	
Special Ed	4		3		2		4		4	
Total	1181		1156		1168		1133		1126	
Senior High	1399		1433		1444		1522		1554	
Special Ed	17		8		9		4		4	
Total	1416		1441		1453		1526		1558	
District Total Enrollment	4765		4706		4753		4785		4842	

JW/dm

TABLE II
COMPARISON OF PUPIL ENROLLMENT BY GRADE
ACTUAL PUPIL ENROLLMENT BY GRADE LEVEL
AND PROJECTED 2014/15 ENROLLMENT

	2010-11	2011-12	2012-13	2013-14	Projected 2014-15
<u>Grade</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>
K	303	303	309	346	361
1	346	322	319	317	358
2	365	352	338	333	328
3	357	357	372	355	349
4	374	362	375	368	357
5	<u>381</u>	<u>368</u>	<u>372</u>	<u>372</u>	<u>370</u>
K-5 Total	2126	2064	2085	2091	2123
Spec.Ed.	<u>42</u>	<u>45</u>	<u>47</u>	<u>35</u>	<u>35</u>
Total	2168	2109	2132	2126	2158
6	407	379	375	379	380
7	372	409	379	365	375
8	<u>398</u>	<u>365</u>	<u>412</u>	<u>385</u>	<u>367</u>
Total 6-8	1177	1153	1166	1129	1122
Spec.Ed.	<u>4</u>	<u>3</u>	<u>2</u>	<u>4</u>	<u>4</u>
Total	1181	1156	1168	1133	1126
9	346	393	366	399	381
10	335	355	400	369	403
11	354	330	355	404	372
12	<u>364</u>	<u>355</u>	<u>323</u>	<u>350</u>	<u>398</u>
Total 9-12	1399	1433	1444	1522	1554
Special Ed	<u>17</u>	<u>8</u>	<u>9</u>	<u>4</u>	<u>4</u>
Total	1416	1441	1453	1526	1558
Total JW/dm	<u>4765</u>	<u>4706</u>	<u>4753</u>	<u>4785</u>	<u>4842</u>

TABLE III
COMPARISON OF PUPIL ENROLLMENT IN EDGEWOOD SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2014/15 ENROLLMENT

<u>Grade</u>	2010-11		2011-12		2012-13		2013-14		Projected 2014-15	
	<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	59	3	63	3	66	3	69	4	72	4
1	62	3	64	3	65	3	67	3	70	4
2	74	4	63	3	72	4	66	3	69	4
3	77	4	73	4	68	3	70	4	66	3
4	71	3	81	4	71	3	64	3	68	3
5	<u>65</u>	<u>3</u>	<u>70</u>	<u>3</u>	<u>79</u>	<u>4</u>	<u>73</u>	<u>3</u>	<u>65</u>	<u>3</u>
Total	408	20	414	20	421	20	409	20	410	21
Special Ed	<u>4</u>	<u>1</u>	<u>6</u>	<u>1</u>	<u>7</u>	<u>1</u>	<u>9</u>	<u>1</u>	<u>9</u>	<u>1</u>
Total	412	21	420	21	428	21	418	21	419	22

JW/dm
12/13

TABLE IV
COMPARISON OF PUPIL ENROLLMENT IN FOX MEADOW SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2014/15 ENROLLMENT

<u>Grade</u>	2010-11		2011-12		2012-13		2013-14		Projected 2014-15	
	<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	65	3	56	3	61	3	88	4	81	4
1	73	4	76	4	60	3	63	3	92	5
2	92	5	81	4	79	4	64	3	67	4
3	90	5	89	5	92	5	87	4	71	4
4	76	4	91	4	95	4	89	4	86	4
5	<u>95</u>	<u>4</u>	<u>74</u>	<u>4</u>	<u>99</u>	<u>5</u>	<u>91</u>	<u>4</u>	<u>89</u>	<u>4</u>
Total	491	25	467	24	486	24	482	22	486	25
Special Education	<u>9</u>	<u>1</u>	<u>10</u>	<u>1</u>	<u>12</u>	<u>1</u>	<u>8</u>	<u>1</u>	<u>8</u>	<u>1</u>
Total	500	26	477	25	498	25	490	23	494	26

JW/dm
12/13

TABLE V
COMPARISON OF PUPIL ENROLLMENT IN GREENACRES SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2014/15 ENROLLMENT

<u>Grade</u>	2010-11		2011-12		2012-13		2013-14		Projected 2014-15	
	<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	46	3	69	4	58	3	58	3	62	3
1	77	4	47	3	72	4	56	3	60	3
2	62	3	76	4	46	2	77	4	58	3
3	60	3	61	3	77	4	48	3	80	4
4	79	4	59	3	60	3	73	3	47	2
5	<u>78</u>	<u>4</u>	<u>78</u>	<u>4</u>	<u>60</u>	<u>3</u>	<u>63</u>	<u>3</u>	<u>73</u>	<u>4</u>
Total	402	21	390	21	373	19	375	19	380	19
Special Education	<u>7</u>	<u>1</u>	<u>4</u>	<u>1</u>	<u>4</u>	<u>1</u>	<u>8</u>	<u>2</u>	<u>8</u>	<u>2</u>
Total	409	22	394	22	377	20	383	21	388	21

JW/dm
12/13

TABLE VI
COMPARISON OF PUPIL ENROLLMENT IN HEATHCOTE SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2014/15 ENROLLMENT

<u>Grade</u>	2010-11		2011-12		2012-13		2013-14		Projected 2014-15	
	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>
K	63	3	55	3	61	3	70	4	73	4
1	65	3	62	3	60	3	58	3	70	4
2	66	3	65	3	67	4	59	3	59	3
3	55	3	62	3	65	3	67	4	59	3
4	76	4	57	3	67	3	65	3	68	3
5	66	3	73	4	56	3	69	3	66	3
Total	<u>391</u>	<u>19</u>	<u>374</u>	<u>19</u>	<u>376</u>	<u>19</u>	<u>388</u>	<u>20</u>	<u>395</u>	<u>20</u>
Special Education	<u>5</u>	<u>1</u>	<u>10</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>396</u>	<u>20</u>	<u>384</u>	<u>20</u>	<u>376</u>	<u>19</u>	<u>388</u>	<u>20</u>	<u>395</u>	<u>20</u>

JW/dm
12/13

TABLE VII
COMPARISON OF PUPIL ENROLLMENT IN QUAKER RIDGE SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2014/15 ENROLLMENT

<u>Grade</u>	2010-11		2011-12		2012-13		2013-14		Projected 2014-15	
	<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	70	4	60	3	67	4	61	3	73	4
1	69	4	73	4	65	3	73	4	66	3
2	71	4	67	4	76	4	67	3	75	4
3	75	4	72	4	72	4	83	4	73	4
4	72	4	74	4	79	4	77	4	88	4
5	<u>77</u>	<u>4</u>	<u>73</u>	<u>4</u>	<u>78</u>	<u>4</u>	<u>76</u>	<u>4</u>	<u>77</u>	<u>4</u>
Total	434	24	419	23	437	23	437	22	452	23
Special Education	<u>17</u>	<u>2</u>	<u>15</u>	<u>2</u>	<u>16</u>	<u>3</u>	<u>10</u>	<u>2</u>	<u>10</u>	<u>2</u>
Total	451	26	434	25	453	26	447	24	462	25

JW/dm
12/13

TABLE VIII
COMPARISON OF PUPIL ENROLLMENT AT THE MIDDLE SCHOOL

ACTUAL PUPIL ENROLLMENT BY GRADE LEVEL
AND PROJECTED 2014/15 ENROLLMENT

<u>Grade</u>	2010-11 <u>Pupils</u>	2011-12 <u>Pupils</u>	2012-13 <u>Pupils</u>	2013-14 <u>Pupils</u>	Projected 2014-15 <u>Pupils</u>
6	407	379	375	379	380
7	372	409	379	365	375
8	398	365	412	385	367
Total	<u>1177</u>	<u>1153</u>	<u>1166</u>	<u>1129</u>	<u>1122</u>
Special Ed	<u>4</u>	<u>3</u>	<u>2</u>	<u>4</u>	<u>4</u>
Total	1181	1156	1168	1133	1126
JW/dm					

TABLE IX
COMPARISON OF PUPIL ENROLLMENT AT THE SENIOR HIGH SCHOOL

ACTUAL PUPIL ENROLLMENT BY GRADE LEVEL
AND PROJECTED 2014/15 ENROLLMENT

<u>Grade</u>	2010-11 <u>Pupils</u>	2011-12 <u>Pupils</u>	2012-13 <u>Pupils</u>	2013-14 <u>Pupils</u>	Projected 2014-15 <u>Pupils</u>
9	346	393	366	399	381
10	335	355	400	369	403
11	354	330	355	404	372
12	<u>364</u>	<u>355</u>	<u>323</u>	<u>350</u>	<u>398</u>
Total	1399	1433	1444	1522	1554
Special Ed	<u>17</u>	<u>8</u>	<u>9</u>	<u>4</u>	<u>4</u>
Total	1416	1441	1453	1526	1558

JW/dm
12/13

Please proceed to the next page

APPENDIX - B

TABLE X
PROFESSIONAL POSITIONS

<u>Unit Function</u>	<u>Budget 2013-14</u>	<u>Actual 2013-14</u>	<u>Projected Increase (Decrease)</u>	<u>Projected 2014-15</u>
Central Administration	4.0	4.0	0.0	4.0
Principals and Assistant Principals	12.0	12.0	0.0	12.0
Teachers & Librarians	403.1	402.4	8.0	410.4
Guidance, Director of Special Education, & Director of Arts & Aesthetic Education	14.5	14.5	-0.5	14.0
Psychologists	10.1	10.1	0.0	10.1
Speech Teachers	<u>6.0</u>	<u>6.0</u>	<u>0.0</u>	<u>6.0</u>
Total	449.7	449.0	7.5	456.5

JW/dm
Revised 2/27/14

TABLE XI
PROFESSIONAL POSITIONS
SENIOR HIGH SCHOOL

	Budget <u>2013-14</u>	Actual <u>2013-14</u>	Projected Increase (Decrease)	Projected <u>2014-15</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	2.0	2.0	0.0	2.0
English	17.0	17.0	0.0	17.0
ESL	0.8	0.8	0.0	0.8
World Language	17.0	17.0	0.0	17.0
Health	1.8	1.8	0.0	1.8
Library	2.0	2.0	0.0	2.0
Mathematics	17.0	16.8	1.0	17.8
Music	4.0	4.0	0.0	4.0
Performing Arts	0.6	0.6	0.0	0.6
Physical Education	6.8	6.0	0.0	6.0
Psychologists	2.0	2.0	0.0	2.0
Science	22.0	22.0	1.0	23.0
Social Studies	17.6	17.8	1.0	18.8
Special Education*	12.0	12.0	0.0	12.0
Speech	0.0	0.2	0.0	0.2
Student Activities	<u>0.4</u>	<u>0.4</u>	<u>0.0</u>	<u>0.4</u>
Total	148.0	147.4	3.0	150.4

*AIS incorporated in Special Education
JW/dm
Revised 2/27/14

TABLE XII
PROFESSIONAL POSITIONS
MIDDLE SCHOOL

	<u>Budget 2013-14</u>	<u>Actual 2013-14</u>	<u>Projected Increase (Decrease)</u>	<u>Projected 2014-15</u>
Principal	1.0	1.0	0.0	1.0
Asst. Principals	2.0	2.0	0.0	2.0
House Counselors	4.0	4.0	0.0	4.0
Art	3.0	3.0	0.0	3.0
CHOICE	3.0	3.0	0.0	3.0
Computer	2.0	2.0	0.0	2.0
English	9.0	9.0	0.0	9.0
ESL	1.4	1.4	0.0	1.4
Foreign Language	8.6	9.0	0.0	9.0
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	5.2	0.0	5.2
Physical Education	6.0	6.0	0.0	6.0
Health	3.0	3.0	0.0	3.0
Psychologist	2.0	2.0	0.0	2.0
Science	8.0	8.0	0.0	8.0
Sixth Grade	16.0	16.0	0.0	16.0
Social Studies	8.0	8.0	0.0	8.0
Speech	1.0	0.8	0.0	0.8
Special Education	<u>10.0</u>	<u>10.0</u>	<u>0.0</u>	<u>10.0</u>
Total	106.2	106.4	0.0	106.4
JW/dm				

TABLE XIII
PROFESSIONAL POSITIONS
ELEMENTARY TOTALS

	Budget <u>2013-14</u>	Actual <u>2013-14</u>	Actual Projected Increase (Decrease)	Projected <u>2014-15</u>
K	16.0	18.0	1.0	19.0
1	18.0	16.0	3.0	19.0
2	17.0	16.0	2.0	18.0
3	18.0	19.0	-1.0	18.0
4	18.0	17.0	-1.0	16.0
5	<u>18.0</u>	<u>17.0</u>	<u>1.0</u>	<u>18.0</u>
	105.0	103.0	5.0	108.0
Special Education	6.0	6.0	0.0	6.0
Unassigned	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total Sections	111.0	109.0	5.0	114.0
Principal	5.0	5.0	0.0	5.0
Teacher(s)-in-Charge	5.0	5.0	0.0	5.0
Art	5.0	5.0	0.0	5.0
Computer	5.0	5.0	0.0	5.0
Elementary Foreign Language	5.6	5.6	0.0	5.6
ESL	3.0	3.0	0.0	3.0
Library	5.0	5.0	0.0	5.0
Music-Inst.	5.3	5.7	0.0	5.7
Music-Vocal	6.2	6.2	0.0	6.2
Physical Ed	7.2	7.0	0.0	7.0
Psychologist	5.0	5.0	0.0	5.0
Speech	5.0	5.0	0.0	5.0
Skills	<u>9.0</u>	<u>9.5</u>	<u>0.0</u>	<u>9.5</u>
Total	<u>71.3</u>	<u>72.0</u>	<u>0.0</u>	<u>72.0</u>
Grand Total	182.3	181.0	5.0	186.0
JW/dm				

TABLE XIV
PROFESSIONAL POSITIONS
EDGEWOOD

	<u>Budget 2013-14</u>	<u>Actual 2013-14</u>	<u>Projected Increase (Decrease)</u>	<u>Projected 2014-15</u>
K	3.0	4.0	0.0	4.0
1	4.0	3.0	1.0	4.0
2	4.0	3.0	1.0	4.0
3	4.0	4.0	-1.0	3.0
4	3.0	3.0	0.0	3.0
5	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>	<u>3.0</u>
Total	21.0	20.0	1.0	21.0
Special Ed	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	22.0	21.0	1.0	22.0
Principal	1.0	1.0	0.0	1.0
Teacher-in-Charge	1.0	1.0	0.0	1.0
Art	1.0	1.0	0.0	1.0
Computer	1.0	1.0	0.0	1.0
Elem Foreign Language	1.0	1.0	0.0	1.0
ESL	1.0	1.0	0.0	1.0
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.0	1.1	0.0	1.1
Music-Vocal	1.33	1.33	0.0	1.33
Physical Ed	1.2	1.2	0.0	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>2.0</u>	<u>0.0</u>	<u>2.0</u>
Total	<u>14.03</u>	<u>14.63</u>	<u>0.0</u>	<u>14.63</u>
Grand Total	36.03	35.63	1.0	36.63

JW/dm

TABLE XV
PROFESSIONAL POSITIONS
FOX MEADOW

	<u>Budget 2013-14</u>	<u>Actual 2013-14</u>	<u>Projected Increase (Decrease)</u>	<u>Projected 2014-15</u>
K	3.0	4.0	0.0	4.0
1	4.0	3.0	2.0	5.0
2	3.0	3.0	1.0	4.0
3	4.0	4.0	0.0	4.0
4	4.0	4.0	0.0	4.0
5	<u>5.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
Totals	23.0	22.0	3.0	25.0
Special Education	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	24.0	23.0	3.0	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
Elem Foreign Language	1.3	1.3	0.0	1.3
ESL	1.0	1.0	0.0	1.0
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.2	1.1	0.0	1.1
Music-Vocal	1.34	1.34	0.0	1.34
Physical Ed	1.6	1.6	0.0	1.6
Psychologist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	<u>2.5</u>	<u>2.5</u>	<u>0.0</u>	<u>2.5</u>
Total	<u>15.94</u>	<u>15.84</u>	<u>0.0</u>	<u>15.84</u>
Grand Total	39.94	38.84	3.00	41.84

JW/dm

TABLE XVI
PROFESSIONAL POSITIONS
GREENACRES

	<u>Budget 2013-14</u>	<u>Actual 2013-14</u>	<u>Projected Increase (Decrease)</u>	<u>Projected 2014-15</u>
K	3.0	3.0	0.0	3.0
1	3.0	3.0	0.0	3.0
2	3.0	4.0	-1.0	3.0
3	2.0	3.0	1.0	4.0
4	4.0	3.0	-1.0	2.0
5	<u>3.0</u>	<u>3.0</u>	<u>1.0</u>	<u>4.0</u>
Totals	18.0	19.0	0.0	19.0
Special Education	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
Total	20.0	21.0	0.0	21.0
Principal	1.0	1.0	0.0	1.0
Teacher-in-Charge	1.0	1.0	0.0	1.0
Art	1.0	1.0	0.0	1.0
Computer	1.0	1.0	0.0	1.0
Elem Foreign Language	1.0	1.0	0.0	1.0
ESL	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	1.2	1.2	0.0	1.2
Physical Ed	1.5	1.4	0.0	1.4
Psychologist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	<u>1.5</u>	<u>1.5</u>	<u>0.0</u>	<u>1.5</u>
Total	<u>13.5</u>	<u>13.4</u>	<u>0.0</u>	<u>13.4</u>
Grand Total	33.5	34.4	0.0	34.4
JW/dm				

TABLE XVII
PROFESSIONAL POSITIONS
HEATHCOTE

	<u>Budget 2013-14</u>	<u>Actual 2013-14</u>	<u>Actual Projected Increase (Decrease)</u>	<u>Projected 2014-15</u>
K	3.0	4.0	0.0	4.0
1	3.0	3.0	1.0	4.0
2	3.0	3.0	0.0	3.0
3	4.0	4.0	-1.0	3.0
4	3.0	3.0	0.0	3.0
5	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>	<u>3.0</u>
Totals	19.0	20.0	0.0	20.0
Principal	1.0	1.0	0.0	1.0
Teacher-in-Charge	1.0	1.0	0.0	1.0
Art	1.0	1.0	0.0	1.0
Computer	1.0	1.0	0.0	1.0
Elem Foreign Language	1.0	1.0	0.0	1.0
ESL	0.1	0.1	0.0	0.1
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.0	1.0	0.0	1.0
Music-Vocal	1.0	1.0	0.0	1.0
Physical Ed	1.4	1.4	0.0	1.4
Psychologist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	<u>1.5</u>	<u>1.5</u>	<u>0.0</u>	<u>1.5</u>
Total	<u>13.0</u>	<u>13.0</u>	<u>0.0</u>	<u>13.0</u>
Grand Total	32.0	33.0	0.0	33.0
JW/dm				

TABLE XVIII
PROFESSIONAL POSITIONS
QUAKER RIDGE

	<u>Budget 2013-14</u>	<u>Actual 2013-14</u>	<u>Projected Increase (Decrease)</u>	<u>Projected 2014-15</u>
K	4.0	3.0	1.0	4.0
1	4.0	4.0	-1.0	3.0
2	4.0	3.0	1.0	4.0
3	4.0	4.0	0.0	4.0
4	4.0	4.0	0.0	4.0
5	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
Totals	24.0	22.0	1.0	23.0
Special Education	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
Total	26.0	24.0	1.0	25.0
Principal	1.0	1.0	0.0	1.0
Teacher-in-Charge	1.0	1.0	0.0	1.0
Art	1.0	1.0	0.0	1.0
Computer	1.0	1.0	0.0	1.0
Elem Foreign Language	1.3	1.3	0.0	1.3
ESL	0.6	0.6	0.0	0.6
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.1	1.5	0.0	1.5
Music-Vocal	1.33	1.33	0.0	1.33
Physical Ed	1.5	1.4	0.0	1.4
Psychologist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
Total	<u>14.83</u>	<u>15.13</u>	<u>0.0</u>	<u>15.13</u>
Grand Total	40.83	39.13	1.0	40.13
JW/dm				

TABLE XIX
PROFESSIONAL POSITIONS
DISTRICT WIDE

	<u>Budget 2013-14</u>	<u>Actual 2013-14</u>	<u>Actual Projected Increase (Decrease)</u>	<u>Projected 2014-15</u>
Superintendent	1.0	1.0	0.0	1.0
Asst. Superintendents	3.0	3.0	0.0	3.0
Director of Special Education	1.0	1.0	0.0	1.0
Special Education CSE/CPSE	1.0	1.0	0.0	1.0
Special Ed CSE Chair (psych)	1.0	1.0	0.0	1.0
Special Ed Teacher-in-Charge	1.0	1.0	0.0	1.0
EAP Coordinator	0.1	0.1	0.0	0.1
Physical Education Coordinator*	0.0	1.0	0.0	1.0
Physical Education/Dance	0.0	0.0	0.0	0.0
Helping Teachers	2.0	2.0	0.0	2.0
Director of Technology	1.0	1.0	0.0	1.0
Director of Arts & Aesthetics	0.5	0.5	-0.5	0.0
K-8 Foreign Language Coordinator	0.2	0.2	0.0	0.2
STA President	0.4	0.4	0.0	0.4
STI Director	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	13.2	14.2	-0.5	13.7

*moved from High School

JW/dm

TABLE XX
PROFESSIONAL POSITIONS
DISTRICT WIDE TOTALS

	<u>Budget 2013-14</u>	<u>Actual 2013-14</u>	<u>Actual Projected Increase (Decrease)</u>	<u>Projected 2014-15</u>
Senior High School	148.0	147.4	3.0	150.4
Middle School	106.20	106.4	0.0	106.4
Elementary Schools	182.3	181.0	5.0	186.0
District Wide	<u>13.2</u>	<u>14.2</u>	<u>-0.5</u>	<u>13.7</u>
Total	449.7	449.0	7.5	456.5

JW/dm
Revised 2/27/14

TABLE XXI
CIVIL SERVICE PERSONNEL

	Budget 2013-14	Actual 2013-14	Projected Increase/Decrease	Projected 2014-15
<u>General Support</u>				
Superintendent's Office	2.0	2.0	0.0	2.0
Personnel Office	5.0	5.0	0.0	5.0
Finance Office	6.0	6.0	0.0	6.0
Purchasing	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
Total	15.0	15.0	0.0	15.0
 <u>Instruction Regular Day</u>				
Asst. Supt. for Instr.	2.0	2.0	0.0	2.0
School Staff	18.6	18.6	0.0	18.6
Guidance & Pupil Services	12.05	12.05	0.0	12.05
Health Services	<u>14.0</u>	<u>14.0</u>	<u>-1.0</u>	<u>13.0</u>
Total	46.65	46.65	-1.0	45.65
 <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>	12.0	13.0	0.0	13.0
 <u>School Lunch Program</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
 Civil Service Staff Total	140.65	141.65	-1.0	140.65

JW/dm
Revised 2/25/14

TABLE XXII
CIVIL SERVICE STAFF BY CATEGORIES

	Budget	Actual	Projected	Projected
	<u>2013-14</u>	<u>2013-14</u>	<u>Increase/Decrease</u>	<u>2014-15</u>
<u>General Support</u>				
<u>Superintendent's Office</u>				
Secy. to Supt. & Board	1.0	1.0	0.0	1.0
Secy to Superintendent	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	0.0	2.0
<u>Personnel Office</u>				
Manager of Human Resources	1.0	1.0	0.0	1.0
Civil Service Coordinator	1.0	1.0	0.0	1.0
Personnel Assistant	1.0	1.0	0.0	1.0
Public Relations Assistant	1.0	1.0	0.0	1.0
Census	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	5.0	5.0	0.0	5.0
<u>Finance Office</u>				
Secy. to Asst. Supt. For Business	1.0	1.0	0.0	1.0
Finance Officer	1.0	1.0	0.0	1.0
Junior Accountant	1.0	1.0	0.0	1.0
Account Clerks	2.0	2.0	0.0	2.0
Bookkeeper	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	6.0	6.0	0.0	6.0
<u>Purchasing</u>				
Purchasing Officer	1.0	1.0	0.0	1.0
Secretary	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	0.0	2.0
<u>Instruction Regular Day</u>				
<u>Curriculum Office</u>				
Secy. to Asst. Supt. Instruction	1.0	1.0	0.0	1.0
Secretary/Testing	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	0.0	2.0
<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	2.0	2.0	0.0	2.0
Clerk-Receptionist	1.0	1.0	0.0	1.0
Special Attendance Clerk	1.0	1.0	0.0	1.0
Library Clerk	1.0	1.0	0.0	1.0
Secy. to Dept. Heads	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	1.75	1.75	0.0	1.75
Secy. to H.S. Deans	5.0	5.0	0.0	5.0
Secy. to M.S. Counselors	4.0	4.0	0.0	4.0
Secy. to Psychologists	<u>1.3</u>	<u>1.3</u>	<u>0.0</u>	<u>1.3</u>
	12.05	12.05	0.0	12.05

TABLE XXII
CIVIL SERVICE STAFF BY CATEGORIES (continued)

	Projected <u>2013-14</u>	Actual <u>2013-14</u>	Projected <u>Increase/Decrease</u>	Projected <u>2014-15</u>
<u>Health Service</u>				
Nurses	9.0	9.0	0.0	9.0
Occupational Therapist	2.0	2.0	0.0	2.0
Physical Therapist	1.0	1.0	-1.0	0.0
Secretary to Nurses	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
	14.0	14.0	-1.0	13.0
<u>Transportation</u>				
Transportation Supervisor	1.0	1.0	0.0	1.0
Head Bus Driver	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
	3.0	3.0	0.0	3.0
<u>Plant</u>				
Director of Plant & Facilities	1.0	1.0	0.0	1.0
Secy. to Director of Plant & Facilities	1.0	1.0	0.0	1.0
Asst. Director of Plant & Facilities	1.0	1.0	0.0	1.0
Supervisor of Special Projects/Maintenance	1.0	1.0	0.0	1.0
Custodians	46.0	46.0	0.0	46.0
Groundsmen	6.0	6.0	0.0	6.0
Maintenance	<u>6.0</u>	<u>6.0</u>	<u>0.0</u>	<u>6.0</u>
	62.0	62.0	0.0	62.0
<u>Computer/Audio Visual Services</u>				
Manager of Educational Technology	1.0	1.0	0.0	1.0
Secretary	0.0	1.0	0.0	1.0
Microcomputer Technician	1.0	1.0	0.0	1.0
AV Technician	3.0	2.0	0.0	2.0
Facilitator-Educational Technology***	0.0	1.0	0.0	1.0
Network Specialist****	3.0	3.0	0.0	3.0
Database Manager	1.0	1.0	0.0	1.0
Computer Center Manager	1.0	1.0	0.0	1.0
Manager of IT	1.0	1.0	0.0	1.0
Data Analyst	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	12.0	13.0	0.0	13.0
<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	140.65	141.65	-1.0	140.65

JW/dm

Revised 2/25/14

*funded through School Lunch Fund

**10 month position

***title changed from budgeted AV Technician

****1.0 not filled

TABLE XXIII
CIVIL SERVICE STAFF BY SCHOOL

	<u>Budget 2013-14</u>	<u>Actual 2013-14</u>	<u>Projected Increase/Decrease</u>	<u>Projected 2014-15</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

	Projected <u>2013-14</u>	Actual <u>2013-14</u>	Projected <u>Increase/Decrease</u>	Projected <u>2014-15</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	6.5	7.0	0.0	7.0
 Elementary Total	31.5	32.0	0.0	32.0

TABLE XXIII (continued)
CIVIL SERVICE STAFF BY SCHOOL

	Projected 2013-14	Actual 2013-14	Projected Increase/Decrease	Projected 2014-15
<u>V. Middle School</u>				
<u>School Staff</u>				
Secy. to Principal	1.0	1.0	0.0	1.0
Secy. to Assistant Principal	1.0	1.0	0.0	1.0
Account Clerk	1.0	1.0	0.0	1.0
	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	0.5	0.5	0.0	0.5
	4.5	4.5	0.0	4.5
<u>Health</u>				
Nurse	2.0	2.0	0.0	2.0
Secretary to Nurse	1.0	1.0	0.0	1.0
	3.0	3.0	0.0	3.0
<u>Plant</u>				
Custodians	12.0	12.0	0.0	12.0
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	1.0	1.0	0.0	1.0
	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	0.4	0.4	0.0	0.4
	5.4	5.4	0.0	5.4
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
Secretary to Nurse	1.0	1.0	0.0	1.0
	2.0	2.0	0.0	2.0
<u>Plant</u>				
Custodians	14.0	14.0	0.0	14.0
Total Senior High School	30.4	30.4	0.0	30.4
JW/dm				

TABLE XXIV
CIVIL SERVICE STAFF DISTRICT WIDE

	Budget <u>2013-14</u>	Actual <u>2013-14</u>	Projected <u>Increase/Decrease</u>	Projected <u>2014-15</u>
<u>Superintendent's Office</u>				
Secretary to Board & Supt.	1.0	1.0	0.0	1.0
Secretary to Superintendent	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	0.0	2.0
<u>Personnel Office</u>				
Manager of Human Resources	1.0	1.0	0.0	1.0
Civil Service Coordinator	1.0	1.0	0.0	1.0
Personnel Assistant	1.0	1.0	0.0	1.0
Public Relations Asst.	1.0	1.0	0.0	1.0
Census	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	5.0	5.0	0.0	5.0
<u>Finance</u>				
Finance Officer	1.0	1.0	0.0	1.0
Secretary to Asst. Supt. For Business	1.0	1.0	0.0	1.0
Account Clerks	2.0	2.0	0.0	2.0
Bookkeeper	1.0	1.0	0.0	1.0
Accountant III	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	6.0	6.0	0.0	6.0
<u>Purchasing</u>				
Purchasing Officer	1.0	1.0	0.0	1.0
Secretary	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	0.0	2.0
<u>Computer/Audio Visual Services</u>				
Manager of Educational Technology	1.0	1.0	0.0	1.0
Secretary	0.0	1.0	0.0	1.0
Microcomputer Technician	1.0	1.0	0.0	1.0
AV Technician	3.0	2.0	0.0	2.0
Facilitator-Educational Technology***	0.0	1.0	0.0	1.0
Network Specialist****	3.0	3.0	0.0	3.0
Database Manager	1.0	1.0	0.0	1.0
Computer Center Manager	1.0	1.0	0.0	1.0
Manager of IT	1.0	1.0	0.0	1.0
Data Analyst	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	12.0	13.0	0.0	13.0
<u>Special Education (Guidance & Pupil Services)</u>				
Secretary to Director Special Ed	1.75	1.75	0.0	1.75
<u>Health</u>				
Nurses	1.0	1.0	0.0	1.0
Occupational Therapist	2.0	2.0	0.0	2.0
Physical Therapist	<u>1.0</u>	<u>1.0</u>	<u>-1.0</u>	<u>0.0</u>
	4.0	4.0	-1.0	3.0

TABLE XXIV (continued)
CIVIL SERVICE STAFF DISTRICT WIDE

	Projected 2013-14	Actual 2013-14	Projected Increase/Decrease	Projected 2014-15
<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>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	0.0	2.0
<u>Plant</u>				
Director of Plant & Facilities	1.0	1.0	0.0	1.0
Secretary to Director of Plant & Facilities	1.0	1.0	0.0	1.0
Asst. Director of Plant & Facilities	1.0	1.0	0.0	1.0
Supervisor of Special Projects/Maintenance	1.0	1.0	0.0	1.0
Groundsmen	6.0	6.0	0.0	6.0
Maintenance	<u>6.0</u>	<u>6.0</u>	<u>0.0</u>	<u>6.0</u>
	16.0	16.0	0.0	16.0
<u>Transportation</u>				
Transportation Supervisor	1.0	1.0	0.0	1.0
Head Bus Driver	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
	3.0	3.0	0.0	3.0
<u>School Lunch Program*</u>				
School Lunch Manager	1.0	1.0	0.0	1.0
Assistant School Lunch Manager**	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	0.0	2.0
District Wide Total	55.75	56.75	-1.0	55.75
<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>53.75</u>	<u>56.75</u>	<u>-1.0</u>	<u>55.75</u>
TOTAL CIVIL SERVICE STAFF	138.65	141.65	-1.0	140.65

JW/dm
Revised 2/27/14

*Funded through School Lunch Fund

**10 month position

***name changed from budgeted AV Technician

****1.0 not filled

APPENDIX - C

BASIC STAR EXEMPTION CALCULATION & ITS IMPACT ON THE AVERAGE \$23,900 ASSESSED HOME						
<u>BASIC STAR ***</u>						
<u>Basic STAR Rate Calculation</u>			2013/14		2014/15	
			Scarsdale	Mamaroneck	Scarsdale	Mamaroneck
A	Basic Exemption		\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
B	Westchester Price Differential Markup		3.3037 *	3.3037 *	3.1631 *	3.1631 *
C	County Equalization Ratio**		0.0177	1.000	0.0177	1.000
D	Equalization / STAR 2% Annual CAP Adjustment ****		0.86	0.88	0.87	0.92
E	(A*B*C*D) Basic STAR Assessment Reduction		\$ 1,504	\$ 87,644	\$ 1,464	\$ 87,302
F	Tax Rate / \$1,000		893.38	15.81	926.99	16.04
G	(E*F) Basic STAR Exemption		\$ 1,344	\$ 1,386	\$ 1,357	\$ 1,400
<u>2013/14 Taxes Before and After STAR</u>						
H	\$23,900 Assessed Home		\$ 23,900	\$ 1,373,563		
I	(H/C) Approx. Market Value of \$23,900 Assessed Home		\$ 1,350,282	\$ 1,373,563		
J	(H*E) 2013/14 Taxes Before STAR		\$ 21,352	\$ 21,720		
K	(J-G) 2013/14 Taxes after STAR		\$ 20,008	\$ 20,334		
<u>2014/15 Taxes Before and After STAR</u>						
L	\$23,900 Assessed Home		\$ 23,900	\$ 1,373,563		
M	(L/C) Approx. Market Value of \$23,900 Assessed Home		\$ 1,350,282	\$ 1,373,563		
N	(L*E) 2014/15 Taxes Before STAR		\$ 22,155	\$ 22,028		
O	(N-G) 2014/15 Taxes after STAR		\$ 20,798	\$ 20,628		
P	(O-K) Tax Increase from 2013/14 to 2014/15		\$ 790	\$ 294		
Q	(P/K) Percentage Increase from 2013/14 to 2014/15		3.95%	1.44%		
* The Westchester Price Differential is Estimated. The actual number may vary.						
** The STAR formula uses the prior year County Equalization Ratios.						
*** Please see Appendix C - Page 3 for the definition of BASIC STAR exemption eligibility.						
**** Please note: Regardless of the results of the formula driven STAR calculation, since STAR is capped at a maximum amount of 2% more than the prior year.						

ENHANCED STAR EXEMPTION CALCULATION & ITS IMPACT ON THE AVERAGE \$23,900 ASSESSED HOME						
<u>ENHANCED STAR***</u>						
<u>Enhanced STAR Rate Calculation</u>			2013/14		2014/15	
			Scarsdale	Mamaroneck	Scarsdale	Mamaroneck
A	Enhanced Exemption		\$ 63,300	\$ 63,300	\$ 63,300	\$ 63,300
B	Westchester Price Differential Markup		3.3037 *	3.3037 *	3.1631 *	3.1631 *
C	County Equalization Ratio**		0.0177	1.000	0.0177	1.000
D	Equalization / STAR 2% Annual CAP Adjustment ****		0.82	0.84	0.83	0.87
E (A*B*C*D)	Enhanced STAR Assessment Reduction		\$ 3,019	\$ 175,832	\$ 2,938	\$ 175,076
F	Tax Rate / \$1,000		893.38	15.81	926.99	16.04
G (E*F)	Enhanced STAR Exemption		\$ 2,697	\$ 2,780	\$ 2,723	\$ 2,808
<u>2013/14 Taxes Before and After STAR</u>						
H	\$23,900 Assessed Home		\$ 23,900	\$ 1,373,563		
I (H/C)	Approx. Market Value of \$23,900 Assessed Home		\$ 1,350,282	\$ 1,373,563		
J (H*E)	2013/14 Taxes Before STAR		\$ 21,352	\$ 21,720		
K (J-G)	2013/14 Taxes after STAR		\$ 18,655	\$ 18,939		
<u>2014/15 Taxes Before and After STAR</u>						
L	\$23,900 Assessed Home		\$ 23,900	\$ 1,373,563		
M (L/C)	Approx. Market Value of \$23,900 Assessed Home		\$ 1,350,282	\$ 1,373,563		
N (L*E)	2014/15 Taxes Before STAR		\$ 22,155	\$ 22,028		
O (N-G)	2014/15 Taxes after STAR		\$ 19,432	\$ 19,220		
P (O-K)	Tax Increase from 2013/14 to 2014/15		\$ 777	\$ 280		
Q (P/K)	Percentage Increase from 2013/14 to 2014/15		4.16%	1.48%		
* The Westchester Price Differential is Estimated. The actual number may vary.						
** The STAR formula uses the prior year County Equalization Ratios.						
*** Please see Appendix C - Page 3 for the definition of ENHANCED STAR exemption eligibility.						
**** Please note: Regardless of the results of the formula driven STAR calculation, since STAR is capped at a maximum amount of 2% more than the prior year.						

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

<http://www.tax.ny.gov/pdf/publications/orpts/star.pdf>

Q. What is STAR?

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

There are two parts to the STAR program:

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

The **Enhanced STAR** exemption is available for the primary residences of senior citizens (age 65 and older) with yearly household incomes not exceeding the statewide standard. For qualifying senior citizens, the Enhanced STAR program works by exempting the first \$63,300 for 2013-14 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 2014-15 School Levy is \$81,090.

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 2012 assessment roll (2013-14 school levy for Scarsdale and Mamaroneck), income was based on the 2011 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 2003-04 THROUGH 2012-13,				
	ADOPTED BUDGET 2013-14 AND PROPOSED BUDGET 2014-15				
				Total	%
	Administration	Facility Charge	Special Charges	BOCES Charges	Inc. (Dec.)
2004-2005	201,240	139,389	0	340,629	4.62%
2005-2006	199,350	137,477	0	336,827	(1.12%)
2006-2007	227,716	144,505	0	336,827	0.00%
2007-2008	247,292	143,825	0	391,117	16.12%
2008-2009	256,345	143,250	0	399,595	2.17%
2009-2010	270,317	147,285	0	417,602	4.51%
2010-2011	279,647	143,448	0	423,095	1.32%
2011-2012	286,471	139,342	0	425,813	0.64%
2012-2013	282,595	133,260	0	415,855	(2.34%)
2013-2014	299,441	137,118	0	436,559	4.98%
2014-2015	343,217	140,895	0	484,112	10.89%

APPENDIX - E

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

Funds have been provided in this section of the budget for refunds of property taxes for prior years. Listed below are the refunds that have been made for the period 2001-02 through January 2013; the Adopted Budget for 2013-14, and the proposed budget for 2014-15.

YEAR	AMOUNT	PROPERTY
2001-02 Actual	\$474,976	Sutton Hay Day - \$79,821; Heathcote / Overhill Corp. - \$365,430; Six-Others \$29,725
2002-03 Actual	\$39,248	Various \$39,248.
2003-04 Actual	\$270,109	Quaker Ridge CC - \$131,926; Scarsdale Shopping Center - \$105,776; Hanover Associates - \$24,779; Others \$7,628.
2004-05 Actual	\$0	None in 2004-05
2005-06 Actual	\$0	None in 2005-06
2006-07 Actual	\$26,872	Various \$26,872
2007-08 Actual	\$308,752	Scarsdale Chateaux - \$285,926; Three Others - \$22,826.
2008-09 Actual	\$317,857	Fenway Golf Course - \$118,387; Winged Foot Golf Course - \$136,088; Six Others - \$63,382.
2009-10 Actual	\$52,010	Various \$52,010.
2010-11 Actual	\$142,664	Holly Management - \$40,764; Susan & Jeffrey Goldernberger - \$27,576; Scarsdale Gasoline Corp. - \$25,496; Twelve others - \$48,828.
2011-12 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; 5 Others \$52,749.
2013-14 Act. to date	\$601,510	Quaker Ridge Golf Course \$519,698, Christie Place \$50,456 and 4 Others \$31,356.

In 1990-91, a certiorari reserve fund was established to provide funds for pending certiorari cases. The Certiorari Reserve balance as of June 30, 2013 was \$2,488,998. All Tax Certiorari settlements are funded from the reserve as we no longer specifically budget for refunds. The current expenditure of \$601,510 as well as any other refunds that occur during the year will be funded from the reserve which is why we are projecting the need to increase the net reserve by approximately \$700,000. Interest income earned on the reserve is added back to the reserve. See page 59-62 for more information on reserves.

APPENDIX - F

Summary – Aides and Part-Time Bus Drivers

2014-15 Aides Budget

Teacher Aides*	Heathcote – increased 5 hours
Cafeteria Aides*	Middle School – decreased 13 hours
Kindergarten Aides*	Edgewood – increased 25 hours Fox Meadow – increased 25 hours Heathcote – increased 25 hours
Learning Resource Centers	No change
Special Class Aides	Quaker Ridge – decreased 50 hours
CSE Aides	These aides are determined by the Committee on Special Education in accordance with state mandates.
Security	Senior High School – 150 hours eliminated. Contracted in 2013-14 with an outside security company to provide the service.

2014-15 Bus Drivers

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

*Enrollment based adjustment

Aides Cost	2014-15				38	Weeks						
	SA	TA	CAF	PA	KGN	CSE	LRC	P Curr	SPC	ESL		Total
District												
Hrs/Wk.	34	50	0	0	0	0	0	0	0	112		196
Hrs/Yr.	1,292	1,900								4,256		7,448
Total \$	23,030	43,320								81,147		147,497
Edgewood												
Hrs/Wk.	17	85	100	17	100	365	20	0	50	0		754
Hrs/Yr.	646	3,230	3,800	646	3,800	13,870	760		1,900			28,652
Total \$	23,030	63,960	81,400	14,877	73,378	270,032	12,935		38,019			577,631
Fox Meadow												
Hrs/Wk.	0	90	110	17	100	225	20	0	50	0		612
Hrs/Yr.	0	3,420	4,180	646	3,800	8,550	760		1,900			23,256
Total \$	0	70,289	81,510	14,716	87,115	191,312	17,518		41,785			504,245
Greenacres												
Hrs/Wk.	17	75	90	17	75	180	20	0	50	0		524
Hrs/Yr.	646	2,850	3,420	646	2,850	6,840	760		1,900			19,912
Total \$	11,034	63,673	73,815	11,253	61,551	154,123	15,580		43,795			434,824
Heathcote												
Hrs/Wk.	17	75	90	17	100	192	20	0	0	0		511
Hrs/Yr.	646	2,850	3,420	646	3,800	7,296	760		0			19,418
Total \$	12,804	63,038	73,047	14,716	82,337	140,881	17,518		0			404,341
Quaker Ridge												
Hrs/Wk.	0	85	110	17	100	245	20	0	100	0		677
Hrs/Yr.	0	3,230	4,180	646	3,800	9,310	760		3,800			25,726
Total \$	0	70,642	80,452	14,716	77,777	184,346	17,518		71,165			516,616
Elementary Totals												
Hrs/Wk.	51	410	500	85	475	1,207	100	0	250	0		3,078
Hrs/Yr.	1,938	15,580	19,000	3,230	18,050	45,866	3,800		9,500			116,964
Total \$	46,868	331,602	390,224	70,278	382,158	940,694	81,069		194,764			2,437,657
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 \$	65,046	106,184	74,185	11,584		112,432	72,352	69,597	15,647			527,027
Senior High												
Hrs/Wk.	85	397	85	0	0	170	50	0	0	0		787
Hrs/Yr.	3,230	15,086	3,230			6,460	1,900					29,906
Total \$	65,303	280,825	68,807			117,874	39,587					572,396
Total \$												
Hrs/Wk.	255	987	685	102	475	1,537	250	100	275	112		4,778
Hrs/Yr.	9,690	37,506	26,030	3,876	18,050	58,406	9,500	3,800	10,450	4,256		181,564
Total \$	200,247	761,931	533,216	81,862	382,158	1,171,000	193,008	69,597	210,411	81,147		3,684,577

Aides Cost	2013-14				38 Weeks						
	SA	TA	CAF	PA	KN	CSE	LRC	P Curr	SPC	ESL	Total
	NOTE: THESE AMOUNTS DO NOT INCLUDE ANY POTENTIAL NEGOTIATED SETTLEMENTS										
District											
Hrs/Wk.	34	50	0	0	0	0	0	0	0	120	204
Hrs/Yr.	1,292	1,900								4,560	7,752
Total \$	23,030	42,636								85,077	150,743
Edgewood											
Hrs/Wk.	17	85	100	17	75	364	20	0	50	0	728
Hrs/Yr.	646	3,230	3,800	646	2,850	13,841	760		1,900		27,673
Total \$	9,877	71,792	81,400	14,877	56,088	261,299	12,878		38,304		546,515
Fox Meadow											
Hrs/Wk.	0	90	110	17	75	230	20	0	50	0	592
Hrs/Yr.	0	3,420	4,180	646	2,850	8,745	760		1,900		22,501
Total \$	0	68,380	81,510	11,253	64,058	191,420	17,518		41,785		475,924
Greenacres											
Hrs/Wk.	17	75	90	17	75	216	20	0	50	0	560
Hrs/Yr.	646	2,850	3,420	646	2,850	8,191	760		1,900		21,263
Total \$	10,685	61,283	72,341	10,995	57,912	188,362	13,971		43,795		459,344
Heathcote											
Hrs/Wk.	17	70	90	17	75	235	20	0	0	0	524
Hrs/Yr.	646	2,660	3,420	646	2,850	8,938	760		0		19,920
Total \$	12,390	55,803	70,346	14,716	66,168	176,136	17,518				413,077
Quaker Ridge											
Hrs/Wk.	0	85	100	17	100	261	20	0	150	0	733
Hrs/Yr.	0	3,230	3,800	646	3,800	9,925	760		5,700		27,861
Total \$	0	75,993	74,499	14,716	82,574	178,693	17,518		103,161		547,154
Elementary Totals											
Hrs/Wk.	51	405	490	85	400	1,306	100	0	300	0	3,137
Hrs/Yr.	1,938	15,390	18,620	3,230	15,200	49,640	3,800		11,400		119,218
Total \$	32,952	333,251	380,096	66,557	326,800	995,910	79,403		227,045		2,442,014
Middle School											
Hrs/Wk.	85	130	113	17.0	0	166	100	100	25	0	736
Hrs/Yr.	3,230	4,940	4,275	646		6,311	3,800	3,800	950		27,952
Total \$	63,418	114,454	84,469	15,039		129,858	70,224	72,105	15,647		565,214
Senior High											
Hrs/Wk.	33	397	85	0	0	168	50	0	0	0	733
Hrs/Yr.	1,254	15,086	3,230			6,385	1,900				27,855
Total \$	29,897	309,786	67,980			117,479	37,782				562,924
Total \$											
Hrs/Wk.	203	982	688	102	400	1,640	250	100	325	120	4,810
Hrs/Yr.	7,714	37,316	26,125	3,876	15,200	62,336	9,500	3,800	12,350	4,560	182,777
Total \$	149,297	800,127	532,545	81,596	326,800	1,243,247	187,409	72,105	242,692	85,077	3,720,895
	NOTE: THESE AMOUNTS DO NOT INCLUDE ANY POTENTIAL NEGOTIATED SETTLEMENTS										

APPENDIX – G

II INSTRUCTION			
Data Sheet D - Extracurricular Assignments			
2014-15 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.			
2014-15 CALCULATIONS	2014-15 Points	Budgeted \$ Amount	
211-139 Senior High School			
High School Yearbook Advisor (65)	65	8,679	
High School Yearbook Advisor (65)	65	8,679	
High School Newspaper Advisor (65)	65	8,679	
High School Newspaper Advisor (65)	65	8,679	
High School Senior Class Advisor(55)	55	6,067	
High School Senior Class Advisor(55)	55	6,067	
High School Student Government Advisor	75	10,015	
High School Speech & Debate Coach	105	14,021	
High School Asst. Speech & Debate Coach	30	3,309	
High School Chamber Orchestra	75	10,015	
High School U.N. Club Advisor	90	12,018	
High School Band Director	55	7,344	
High School Video Production	40	4,877	
High School Drama Club Advisor	40	4,412	
High School Technical Club Advisor	40	5,341	
High School Musical Pit Director	20	2,671	
High School Tri M Honor Society	20	2,671	
High School Drama Director (3 productions 35 each)	105	12,802	
High School Technical Director (3 productions 30 each)	90	12,018	
High School Musical Production C (3 productions 30 each)	90	12,018	
High School Literary Magazine Advisor	40	5,341	
High School Habitat for Humanity	40	5,341	
High School Mock Trial	45	6,009	
High School French Club	10	1,335	
High School Junior Class Advisor (35)	35	3,861	
High School Sophomore Class Advisor (20)	20	2,206	
High School Sophomore Class Advisor (20)	20	2,206	
High School Freshman Class Advisor (15)	15	1,655	
High School Freshman Class Advisor (15)	15	1,655	
High School Science Olympiad (20 per advisor)	20	2,671	
High School Science Olympiad (20 per advisor)	20	0	
High School Mathematics Team Coach	50	6,677	
High School All County/State High School Chorus	15	2,003	
High School Foreign Exchange Head	20	2,671	
High School Asst. Foreign Exchange	10	1,335	
High School Advisor to International Student Program	15	1,655	
High School Garden Club Sponsor	10	1,219	
High School Society Art Advisor	10	1,219	
Total Senior High School		209,440	

<u>Middle School</u>			
Middle School Technical Advisor	25	3,338	
Middle School Yearbook Advisor	95	12,685	
Middle School Student Government Advisor	95	12,685	
Middle School Student Government Asst.	40	5,341	
Middle School Speech Contest Director	25	3,338	
Middle School Literary Magazine Advisor	40	5,341	
Middle School Drama Director (3 productions 30 each)	90	12,018	
Middle School Musical Director (3 productions 30 each)	90	12,018	
Middle School Costume/Props Dir (3 productions 30 each)	90	12,018	
Middle School Production Technical Advisor	90	12,018	
Middle School Video Yearbook	25	3,338	
Middle School Newspaper	10	1,335	
Middle School Math Counts Club	25	3,338	
Middle School Debate Club	10	1,103	
Middle School Science Olympiad (20 per advisor)	20	2,671	
Middle School Science Olympiad (20 per advisor)	20	2,671	
Middle School Science Olympiad (20 per advisor)	20	2,671	
Middle School Science Olympiad (20 per advisor)	20	2,671	
Middle School Science Olympiad (20 per advisor)	20	2,671	
Middle School Human Rights Advisor	25	3,338	
Middle School Young Women in Leadership	15	2,003	
Middle School School Store	15	2,003	
Middle School Activities Advisors	70	8,534	
Middle School Jazz Ensemble	40	5,341	
Middle School Wind Chamber Ensemble	40	5,341	
Middle School Director of Show Choir	40	5,341	
Middle School Brass Ensemble	20	2,671	
All County State Middle School Chorus	10	1,335	
Total Middle School		149,176	
2014-15 CALCULATIONS	2014-15	Budgeted	
	Points	\$ Amount	
<u>Elementary Schools</u>			
Elementary Activity Advisors (5 x 100)	500	55,155	
Elementary Band Advisor	40	5,341	
Elementary Orchestra Advisor	40	5,341	
All County Elementary Chorus	40	5,341	
Total Elementary		71,179	
Grand Total Extracurricular Assignments		429,795	

II INSTRUCTION				
285-000 Interscholastic Athletics				
Data Sheet A-1 Sports, Coaching Salaries, and Student Participation				
2014-15 CALCULATIONS				
Funds for Director and Coaches salaries are determined by Agreement between the Board of Education and the Scarsdale Teachers Association. Athletic coaching salaries are the product of the appropriate point value listed below, times a factor of 0.0023, times the base salary (BA Step 1) in effect during a given salary year. For teachers regularly employed by the Board who coach in the same sport beyond one year, the multiplier is as follows: second year: .0025, third year: 0.0027, fourth year: 0.0029, fifth year 0.0030. The estimated salaries below are based upon present incumbents				
Sport	Position	Points	\$ Amount	# of Students Participating**
	Director of Athletics	210	30,480	
Baseball	Head	60	10,450	18
	Asst.	40	6,038	18
	JV	46	8,012	20
	Frosh	38	6,619	18
	Head	76	13,237	15
Basketball	Asst. Boys	40	4,896	15
	Boys JV	50	8,709	14
	Boys Frosh	46	6,677	18
	Girls Head	76	10,077	13
	Asst. Girls	40	6,119	13
	Girls JV	50	8,363	10
	Girls Frosh*	46	8,012	8
	Head	43	7,489	38
Cheerleading	Head - Fall	42	7,139	14
	JV-Fall	37	4,717	17
	Head - Winter	42	7,139	14
	JV-Winter	37	4,717	16
	Head-Modified	30	3,825	28
	Asst. -Modified	27	3,442	28
Crew		40	4,896	25
Cross Country	Head	57	9,928	97
	Asst.	36	6,270	97
	Asst.	36	5,915	97
	Modified Head	30	5,225	55
	Modified Asst.	27	4,703	55
Football	Head	85	14,805	50
	Asst.	50	6,119	50
	Asst.	50	6,119	50
	Asst.	50	8,057	50
	JV Head	43	7,489	20
	JV Asst.	36	4,590	20
	JV B Head	36	4,406	30
	JV B Asst.	36	4,590	30
	JV B Asst.	36	4,406	30
Field Hockey	Head	58	10,102	18
	Asst.	40	5,711	18
	JV A	38	5,038	13
	JV B*	35	4,896	0
	Modified Head	30	5,225	60
	Modified Asst.	27	4,703	60
	Modified Asst.	27	4,703	60

II INSTRUCTION					
285-000 Interscholastic Athletics					
Data Sheet A-2	Continued				
		2014-15 CALCULATIONS			
Sport	Position	Points	\$ Amount	# of Students Participating**	
Golf-Boys		45	7,838	18	
Golf-Girls		45	7,838	23	
Gymnastics	Head	65	11,321	20	
	Asst.	48	6,364	20	
Ice Hockey	Head	54	8,975	23	
	Asst.	40	6,967	23	
	Head-Modified	33	5,762	28	
	Asst.-Modified	30	4,896	28	
	Asst.-Modified	30	4,131	28	
Indoor Track	Head	72	12,541	126	
	Asst.	47	8,186	126	
	Asst.	47	8,186	126	
	Asst.	47	8,186	126	
Lacrosse	Head Boys	63	8,032	33	
	Asst. Boys Varsity	43	5,482	33	
	JV Boys	48	8,360	30	
	Frosh Boys	43	5,701	23	
	Boys Modified-Head	30	5,225	58	
	Boys Modified-Head	30	5,225	58	
	Boys Modified-Asst.	27	4,703	58	
	Head Girls	63	10,973	23	
	Asst. Girls Varsity	43	5,921	23	
	JV Girls	48	6,967	24	
	Girls Modified-Head	30	5,225	60	
	Girls Modified-Head	30	5,225	60	
	Girls Modified-Asst.	27	3,919	60	
Outdoor Track	Head	68	11,844	155	
	Asst.	40	6,425	155	
	Asst.	40	5,574	155	
	Asst.	40	6,967	155	
Modified Track	Head	30	5,225	72	
	Asst.	27	4,703	72	
	Asst.	27	4,703	72	
Skiing	Head	45	7,598	35	
	Asst.	35	6,096	35	
Soccer	Boys Head A	67	10,964	24	
	Boys Asst. A	40	6,967	24	
	Varsity B (Boys)	53	8,516	20	
	Boys JV A	48	6,711	22	
	Boys JV B	48	7,343	23	
	Girls Head A	67	11,670	24	
	Girls Asst.	40	6,425	24	
	Varsity B (Girls)	53	9,231	20	
	Girls JV A	48	5,875	20	
	Girls JV B*	48	7,099	0	
Softball	Head	55	9,580	16	
	Asst.	40	6,731	16	
	JV	40	6,323	20	
	Frosh	30	4,354	20	

II INSTRUCTION				
285-000 Interscholastic Athletics				
Data Sheet A-2 Continued				
2014-15 CALCULATIONS				
Sport	Position	Points	\$ Amount	# of Students Participating**
Swimming	Boys Head	65	10,568	35
	Boys Asst.	50	8,261	35
	Girls Head	65	11,321	48
	Girls Asst.	50	8,363	48
Tennis	Boys Head	50	8,709	14
	Boys JV	33	5,748	20
	Boys Head Varsity B	33	3,871	15
	Girls Head A	50	8,709	13
	Girls JV	33	5,748	18
	Girls Head Varsity B	33	5,748	16
Volleyball	Head	54	9,405	14
	Varsity B	38	6,685	14
	JV A	38	4,845	14
	JV B	38	6,619	14
	Modified Head	30	5,225	64
	Modified Head	30	5,225	64
	Modified Asst	27	4,703	64
Wrestling	Head	67	11,670	26
	JV*	48	8,057	0
	Head-Modified	30	5,225	40
	Asst.Modified	27	4,546	40
H.S. Intramural Director	Fall	30	5,225	
	Winter	30	5,225	
	Spring	30	5,225	
Modified Athletic Coordinator-Fall		38	6,619	
Modified Athletic Coordinator-Winter		38	6,619	
Modified Athletic Coordinator-Spring		38	6,619	
MS Director of Afterschool Life		90	15,833	
Total Coaching Salaries			853,742	
*position not filled for the 2013-14 school year				

APPENDIX - H

VEHICLE REPLACEMENT SCHEDULE

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

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

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

School Year	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
	Actual	Actual	budget	(plan)	(plan)	(plan)	(plan)	(plan)
Large buses	0	2	1	2	2	2	2	2
Cost per bus	0	98,850	101,942	104,913	105,450	108,070	110,770	110,770
Lease Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mini buses	0	2	2	0	1	1	1	1
Cost per bus	\$0	\$40,161	\$41,365	\$0	\$43,885	\$45,200	\$46,550	\$48,875
Lift gate buses	0	0	0	0	0	1	0	0
Cost per bus	0	0	0	0	0	64,000	0	0
Automobiles	4	0	0	0	1	0	1	1
Cost per vehicle	21,056	\$ -	\$ -	0	24,520	0	25,200	26,000
Total Cost:	\$ 84,224	\$ 278,022	\$ 184,672	\$ 209,825	\$ 279,305	\$ 325,340	\$ 293,290	\$ 296,415

STATISTICS of LARGE BUS FLEET						
Vehicle Number	Type	Number of Passengers	Purchase Year	Years on Road	2013-14 Assignment	Mileage A/O 1/14
137	Large Bus	66	2000	13	Spare	77,129
138	Large Bus	66	2000	13	Spare	87,650
139	Large Bus	66	2001	12	Spare	61,134
140	Large Bus	66	2001	12	Spare	55,559
141	Large Bus	66	2002	11	In Service	75,342
142	Large Bus	66	2002	11	In Service	69,121
143	Large Bus	66	2003	10	In Service	73,784
144	Large Bus	66	2003	10	Out of Service	68,141
145	Large Bus	66	2005	8	In Service	77,414
146	Large Bus	66	2005	8	In Service	63,102
147	Large Bus	66	2006	7	In Service	67,242
148	Large Bus	66	2006	7	In Service	74,615
149	Large Bus	66	2006	7	In Service	78,307
150	Large Bus	66	2006	7	In Service	63,200
151	Large Bus	66	2006	7	In Service	63,816
152	Large Bus	66	2006	7	In Service	52,431
153	Large Bus	66	2006	7	In Service	53,679
154	Large Bus	66	2006	7	In Service	64,226
155	Large Bus	66	2009	4	In Service	46,216
156	Large Bus	66	2011	2	In Service	24,261
157	Large Bus	66	2011	2	In Service	30,857
158	Large Bus	66	2012	1	In Service	5,925
159	Large Bus	66	2012	1	In Service	8,030
160	Large Bus	66	2013	0	On Order	
Average annual miles for large buses in 2013 was					5,156	
Average total mileage for large buses is					53,156	
Average age of fleet for large buses is					7	

STATISTICS of SMALL BUS FLEET						
Bus No.	Type	Number of Passenger	Purchase Year	Years On Road	2013-14 Assignment	Mileage A/O Jan-14
70	Mini Bus	20	1999	15	In Service	133,187
72	Mini Bus	20	1999	15	Spare	124,427
74	Mini Bus	20	2000	14	Spare	109,321
75	Mini Bus	20	2000	14	Spare	130,138
78	Mini Bus	20	2001	13	In Service	161,863
79	Mini Bus	20	2001	13	In Service	136,505
80	Mini Bus	20	2001	13	In Service	142,901
81	Mini Bus	20	2002	12	Spare	109,976
82	Mini Bus	20	2002	12	In Service	129,776
83	Mini Bus	20	2002	12	In Service	113,445
84	Mini Bus	20	2002	12	In Service	103,541
86	Mini Bus	20	2002	12	In Service	109,563
87	Mini Bus	20	2002	12	In Service	106,365
88	Mini Bus	20	2003	11	In Service	127,708
89	Mini Bus	20	2003	11	In Service	94,873
90	Mini Bus	20	2003	11	In Service	122,672
91	Mini Bus	20	2005	9	In Service	74,747
92	Mini Bus	20	2005	9	In Service	72,399
93	Mini Bus	20	2005	9	In Service	101,745
94	Mini Bus	20	2005	9	In Service	87,433
95	Mini Bus	20	2005	9	In Service	83,791
96	Mini Bus	18	2006	8	In Service	93,990
97	Mini Bus	18	2006	8	In Service	75,743
98	Mini Bus	18	2006	8	In Service	84,984
99	Mini Bus	18	2006	8	In Service	115,076
100	Mini Bus	18	2006	8	In Service	95,541
36	Mini Bus	18	2006	8	In Service	75,905
37	Mini Bus	18	2006	8	In Service	81,483
38	Mini Bus	20	2007	7	In Service	72,120
39	Mini Bus	20	2007	7	In Service	61,486
40	Mini Bus	20	2007	7	In Service	57,450
41	Mini Bus	20	2009	5	In Service	34,130
42	Mini Bus	20	2009	5	In Service	84,032
43	Mini Bus	20	2009	5	In Service	87,518
44	Mini Bus	20	2009	5	In Service	71,271
45	Mini Bus	20	2009	5	In Service	100,710
46	Mini Bus	20	2010	4	In Service	46,226
47	Mini Bus	20	2010	4	In Service	37,687
48	Mini Bus	2 w/chair	2009	5	In Service	39,824
73	Mini Bus	w/chairs	2000	14	In Service	103,770
76	Mini Bus	w/chairs	2000	14	In Service	107,869
77	Mini Bus	w/chairs	2001	13	In Service	150,996
49	Mini Bus	18	2013	1	In Service	13,219
50	Mini Bus	18	2013	1	In Service	17,433
51	Mini Bus	18	2013	1	In Service	13,350
52	Mini Bus	18	2014	0	On Order	0
53	Mini Bus	18	2014	0	On Order	0
C-18	Wagon	5	2002	12	Spare	114,523
C-19	Wagon	5	2004	10	In Service	102,910
C-21	Sedan	5	2005	9	Spare	133,294
C-22	Sedan	5	2005	9	Spare	125,918
C-23	Sedan	5	2005	9	In Service	106,068
C-24	Sedan	5	2007	7	In Service	80,398
C-25	SUV	5	2006	8	In Service	102,809
C-26	SUV	5	2007	7	In Service	61,040
C-28	Sedan	5	2011	3	In Service	13,100
C-29	Sedan	5	2011	3	In Service	45,705
C-30	Sedan	5	2011	3	In Service	38,171
C-31	Sedan	5	2011	3	In Service	34,782
C-32	Sedan	5	2011	3	In Service	35,708
		Average annual miles for t		8,325		
		Average annual miles for t		2,752		
		Average annual miles for t		9,924		
		Average age of fleet-mini buses before new		9.0		
		Average mileage of fleet-mini buses before		91,071		

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 estimated 17.53% rate for the 2014-15 budget. The 2013-14 and 2014-15 numbers also include a planned surplus.

<u>Budget Year</u>	<u>TRS %</u>	<u>Total TRS Budget / Actual</u>
1994-95	8.41%	1,990,400
1995-96	7.24%	1,885,105
1996-97	6.37%	2,088,729
1997-98	3.75%	990,198
1998-99	1.25%	363,915
1999-00	1.42%	434,361
2000-01	1.43%	466,067
2001-02	0.43%	129,725
2002-03	0.36%	123,366
2003-04	0.36%	162,285
2004-05	5.63%	2,622,972
2005-06	7.97%	3,673,304
2006-07	8.60%	4,422,538
2007-08	8.73%	5,645,453
2008-09	7.63%	4,284,902
2009-10	6.19%	3,786,852
2010-11	8.62%	5,253,825
2011-12	11.11%	6,720,440
2012-13	11.84%	7,430,727
2013-14 Adopted Bud	16.25%	11,366,160
2014-15 Proposed Bud	17.53%	12,373,836

UNDISTRIBUTED EXPENSE

EMPLOYEES' RETIREMENT

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

ERS charges for most of the 15 past years have been extremely low; however, they have risen significantly in the last few years. The aggregated contribution rate is estimated to increase from approximately 20.9% of payroll in 2013-14 to an estimated 20.1 % in 2014-15. The 2013-14 and 2014-15 numbers also include a planned surplus.

TOTAL EXPENDITURES / BUDGET

1997-98	ACTUAL	150,660
1998-99	ACTUAL	47,983
1999-00	ACTUAL	42,844
2000-01	ACTUAL	17,812
2001-02	ACTUAL	60,559
2002-03	ACTUAL	100,908
2003-04	ACTUAL	458,468
2004-05	ACTUAL	1,224,127
2005-06	ACTUAL	1,137,906
2006-07	ACTUAL	1,135,252
2007-08	ACTUAL	1,094,288
2008-09	ACTUAL	1,103,797
2009-10	ACTUAL	1,000,321
2010-11	ACTUAL	1,748,071
2011-12	ACTUAL	2,331,649
2012-13	ACTUAL	2,621,524
2013-14	ADOPTED BUDGET	3,714,501
2014-15	PROPOSED BUDGET	3,663,546

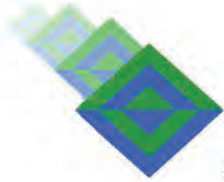
UNDISTRIBUTED EXPENSE

HEALTH INSURANCE

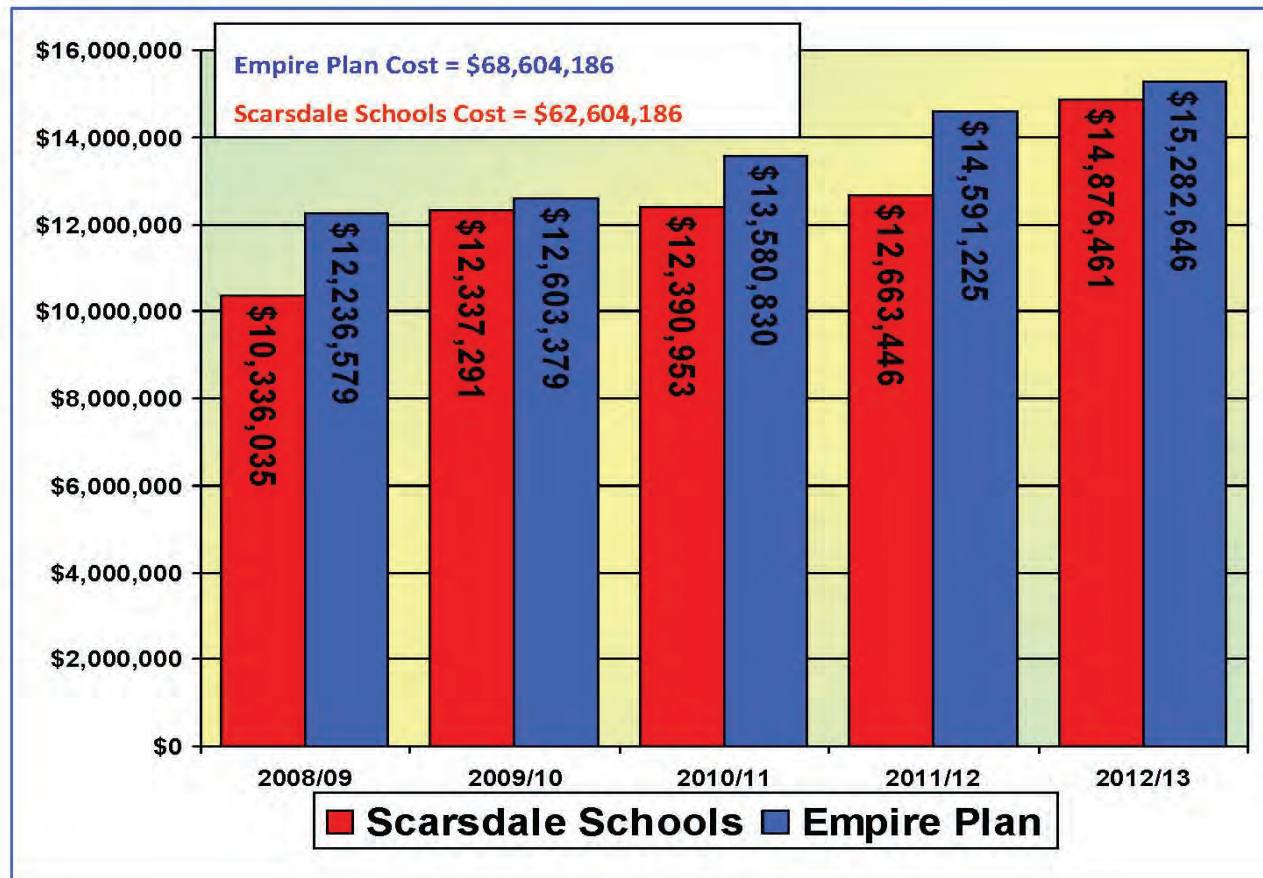
The Board provides a health insurance program for all full-time District employees, their qualifying spouse and dependent(s). Prior to the 1988-89 school year, the District participated in the New York State Empire Plan and an H.M.O. Plan (Kaiser Foundation). In 1988-89 the District withdrew from the “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 1994-95 through 2012-13, the 2013-14 Adopted Budget, and the 2014-15 Proposed Budget.

<u>YEAR</u>	<u>EXPENDITURES</u>	
1994-95	3,505,805	
1995-96	3,505,805	
1996-97	3,953,478	
1997-98	3,938,750	
1998-99	4,801,732	
1999-00	5,056,563	
2000-01	5,948,628	
2001-02	6,323,802	
2002-03	7,796,238	
2003-04	8,673,304	
2004-05	9,102,858	
2005-06	9,766,698	
2006-07	9,906,552	
2007-08	9,455,348	
2008-09	10,336,035	
2009-10	12,337,291	
2010-11	11,539,947	
2011-12	12,663,446	
2012-13	14,968,073	
2013-14	14,625,388	BUDGET
2013-14	14,625,388	ESTIMATED ACTUAL
2014-15	15,508,294	PROPOSED BUDGET



Scarsdale Schools vs. Empire Plan



This exhibit provides an 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 were \$5,690,473 less when compared to the estimated Empire Plan premiums over the past five years.

UNDISTRIBUTED EXPENSE
SOCIAL SECURITY / MEDICARE

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

YEAR	RATE	WAGE MAXIMUM	TOTAL FISCAL EXPENDITURES
2007	6.20%	\$97,500	
	1.45%	No Limit Medicare	4,758,785
2008	6.20%	\$102,000	
	1.45%	No Limit Medicare	5,034,606
2009	6.20%	\$106,800	
	1.45%	No Limit Medicare	5,144,222
2010	6.20%	\$106,800	
	1.45%	No Limit Medicare	5,175,509
2011	6.20%	\$106,800	
	1.45%	No Limit Medicare	5,200,750
2012	6.20%	\$110,100	
	1.45%	No Limit Medicare	5,648,000
2013	6.20%	\$113,700	
	1.45%	No Limit Medicare	5,673,515*
2014	6.20%	\$117,000	
	1.45%	No Limit Medicare	5,427,569**
2015	6.20%	unknown	
	1.45%	No Limit Medicare	5,756,099***

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

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>
2004-05	576	Teach/Adm/Nurses/Secy's/Cust	@\$1,516	873,216
2005-06	580	Teach/Adm/Nurses/Secy's/Cust	@\$1,546	896,680
2006-07	598	Teach/Adm/Nurses/Secy's/Cust	@\$1,593	952,614
2007-08	614	Teach/Adm/Nurses/Secy's/Cust	@\$1,593	978,102
2008-09	626	Teach/Adm/Nurses/Secy's/Cust	@\$1,593	997,218
2009-10	612	Teach/Adm/Nurses/Secy's/Cust	@\$1,647	1,007,964
2010-11	611	Teach/Adm/Nurses/Secy's/Cust	@\$1,684	1,028,924
2011-12	605	Teach/Adm/Nurses/Secy's/Cust	@\$1,722	1,041,810
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**
	600	Teach/Adm/Nurses/Secy's/Cust	@\$1,722	1,033,200*
2014-15	602	Teach/Adm/Nurses/Secy's/Cust	@\$1,876	\$1,129,352***

* 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 2014-2015.			
YEAR OF ISSUE	OBLIGATIONS OUTSTANDING 7/1/14	2013-14 PRINCIPAL	PAYMENTS INTEREST	OBLIGATIONS OUTSTANDING 7/1/15
2008 (SEPT)	1,715,000	1,715,000	42,875	-
2010 (OCT)	12,730,000	2,340,000	509,200	10,390,000
2012 (JUN)	9,175,000	1,685,000	387,550	7,490,000
2006 (AUG)	10,600,000	605,000	445,769	9,995,000
GRAND TOTAL	\$ 34,220,000	\$ 6,345,000	\$ 1,385,394	\$ 27,875,000

NOTE: The District anticipates refinancing the 2006 Debt in the next few months and has budgeted an estimated savings of \$65,000.

Undistributed Expense - Data Sheet B						
Schedule of Long-Term Serial Bond Obligations From 2005 through 2028						
O/S as of Date	Obligations Outstanding	Budget Year	Total Interest	Total Principal	Total Debt Service	
7/1/2005	73,150,000	2005/06	2,965,866	5,785,000	8,750,866	
7/1/2006	67,365,000	2006/07	3,078,390	5,330,000	8,408,390	
7/1/2007	76,165,000	2007/08	3,182,075	5,360,000	8,542,075	
7/1/2008	70,805,000	2008/09	2,888,741	5,185,000	8,073,741	#
7/1/2009	65,555,000	2009/10	2,649,307	5,400,000	8,049,307	#
7/1/2010	60,155,000	2010/11	1,928,412	5,840,000	7,768,412	# *
7/1/2011	53,120,000	2011/12	2,021,490	5,785,000	7,806,490	# *
7/1/2012	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	34,220,000	2014/15	1,385,393	6,345,000	7,730,393	# * &
7/1/2015	27,875,000	2015/16	1,172,019	4,820,000	5,992,019	* &
7/1/2016	23,055,000	2016/17	976,994	5,030,000	6,006,994	* &
7/1/2017	18,025,000	2017/18	755,188	5,270,000	6,025,188	* &
7/1/2018	12,755,000	2018/19	522,800	5,490,000	6,012,800	* &
7/1/2019	7,265,000	2019/20	300,631	765,000	1,065,631	
7/1/2020	6,500,000	2020/21	266,765	805,000	1,071,765	
7/1/2021	5,695,000	2021/22	230,781	840,000	1,070,781	
7/1/2022	4,855,000	2022/23	193,047	885,000	1,078,047	
7/1/2023	3,970,000	2023/24	153,454	925,000	1,078,454	
7/1/2024	3,045,000	2024/25	112,000	970,000	1,082,000	
7/1/2025	2,075,000	2025/26	68,578	1,015,000	1,083,578	
7/1/2026	1,060,000	2026/27	23,188	1,060,000	1,083,188	
7/1/2027	-	2027/28	-	-	-	
# - Note: During September 2008, the District refinanced \$8.7M of outstanding obligations resulting in a savings of \$544,008 over the period of 2008/09 through 2014/15. The applicable outstanding debt has been updated accordingly.						
* - Note: During October 2010, the District refinanced \$19.5M of outstanding obligations resulting in a savings of \$2,714,587 over the period of 2010/11 through 2018/19. The applicable outstanding debt has been updated accordingly.						
& - 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: The District anticipates refinancing the 2006 Debt in the next few months and has budgeted an estimated savings of \$65,000.						

UNDISTRIBUTED EXPENDITURES									
			970 DEBT SERVICE						
			Data Sheet D - Schedule of payments of long-term obligations for 2014-15.						
	ORIGINAL		OBLIGATIONS	INTEREST			INTEREST	PAYMENTS	
	BOND	MATURITY	OUTSTANDING	RATE	PRINCIPAL	PAYMENTS	DUE DATE	DUE DATE	TOTAL
BOND ISSUE	ISSUE	DATE	7/1/14	PERCENTAGE	DUE DATE	AMOUNT	AND AMOUNT	AND AMOUNT	INTEREST
							12/1/2014	6/1/2015	
2008 (SEPT)	8,635,000	2013/14	1,715,000	2.84	12/1/2014	1,715,000	42,875	-	\$ 42,875
(Refinancing)									
							12/1/2014	6/1/2015	
2010 (OCT)	19,495,000	2018/19	12,730,000	1.53	6/1/2015	2,340,000	254,600	254,600	\$ 509,200
(Refinancing)									
							8/1/2014	2/1/2015	
2012 (JUN)	10,825,000	2018/19	9,175,000	1.10	2/1/2015	1,685,000	193,775	193,775	\$ 387,550
(Refinancing)			-						
							8/1/2014	2/1/2015	
2006 (AUG)	14,130,000	2027	10,600,000	4.33	8/1/2014	605,000	229,313	216,456	\$ 445,769
GRAND TOTAL	\$ 53,085,000		\$ 34,220,000			\$ 6,345,000	\$ 720,563	\$ 664,831	\$ 1,385,394
							TOTAL	7,730,394	

NOTE: The District anticipates refinancing the 2006 Debt in the next few months and has budgeted an estimated savings of \$65,000.

Lease Purchase – Computers

These are the anticipated costs for the lease payments for computer hardware purchased since 2006-07, as well as estimated costs for continuing the lease purchase replacement program into the future. In 2013-14, we increased the purchasing power by \$208,000 to address recurring program needs. It was anticipated this will become the baseline for purchasing power in subsequent years. However, in the 2014-15 year, there is a need for an increase to fund the elementary wireless project upgrade, anticipated to cost \$350,000. The anticipated costs for 2014-15 for the four outstanding leases are noted below.

	2007/08 Purchase	2008/09 Purchase	2009/10 Purchase	2010/11 Purchase	2011/12 Purchase	2012/13 Purchase	2013/14 Purchase	2014/15 Purchase	Total Payments (Amount Budgeted)
Total Purchasing Power	\$920,000	\$920,000	\$920,000	\$920,000	\$920,000	\$920,000	\$1,128,000	\$1,399,000	
Payments									
Actual 2010-11	\$ 247,398	\$ 246,786	\$ 247,566	\$ 243,551	\$ 0	\$ 0	\$ 0	\$ 0	\$ 985,261
Actual 2011-12	\$ 0	\$ 246,786	\$ 247,566	\$ 243,551	\$ 235,785	\$ 0	\$ 0	\$ 0	\$ 973,687
Actual 2012-13	\$ 0	\$ 0	\$ 247,566	\$ 243,551	\$ 235,785	\$ 234,961	\$ 0	\$ 0	\$ 961,823
Actual 2013-14	\$ 0	\$ 0	\$ 0	\$ 243,551	\$ 235,785	\$ 234,961	\$ 287,692	\$ 0	\$1,001,981
Budgeted 2014-15	\$ 0	\$ 0	\$ 0	\$ 0	\$ 235,785	\$ 234,961	\$ 287,692	\$ 361,860	\$1,120,298
Estimated 2015-16	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 234,961	\$ 287,692	\$ 361,860	\$1,174,205
Estimated 2016-17	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 287,692	\$ 361,860	\$1,226,112
Estimated 2018-18	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 361,860	\$1,280,019

Lease Purchase – Districtwide Copiers

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

	2008/09 Purchase	2009/10 Purchase	2010/11 Purchase	2011/12 Purchase	2015/16 Purchase	2016/17 Purchase	2017/18 Purchase	Total Payments (Amount Budgeted)
Total Purchasing Power Payments	\$ 0	\$ 0	\$ 0	\$ 1,241,670	\$ 0	\$ 0	\$ 0	
Actual 2010-11	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 248,334
Actual 2011-12	\$ 0	\$ 0	\$ 0	\$ 124,167	\$ 0	\$ 0	\$ 0	\$ 248,334
Actual 2012-13	\$ 0	\$ 0	\$ 0	\$ 248,334	\$ 0	\$ 0	\$ 0	\$ 248,334
Actual 2013-14	\$ 0	\$ 0	\$ 0	\$ 248,334	\$ 0	\$ 0	\$ 0	\$ 248,334
Budgeted 2014-15	\$ 0	\$ 0	\$ 0	\$ 248,334	\$ 0	\$ 0	\$ 0	\$ 248,334
Estimated 2015-16	\$ 0	\$ 0	\$ 0	\$ 248,334	\$ 0	\$ 0	\$ 0	\$ 248,334
Estimated 2016-17	\$ 0	\$ 0	\$ 0	\$ 124,167	\$ 124,167	\$ 0	\$ 0	\$ 248,334
Estimated 2016-17	\$ 0	\$ 0	\$ 0	\$ 0	\$ 248,334	\$ 0	\$ 0	\$ 248,334

APPENDIX – K

Selected Compensation and Benefits

The District is required under Chapter 474 of the Laws of 1996 to publish information regarding the compensation and benefits of the superintendent, the assistant superintendents, and other administrators whose annual salary is at least \$128,000. For the 2014-15 Budget the District is projecting the following individuals to meet this criteria:

	Salary*	Annualized Cost of Benefits	Other Compensation	Total Benefits as a % of Salary
Dr. Michael McGill - Superintendent	\$312,263	\$92,439	\$28,104	29.60%
Linda Purvis - Assistant Superintendent	\$220,655	\$73,368	\$4,538	33.25%
Lynne Shain - Assistant Superintendent	\$218,065	\$72,828	0	33.40%
Dr. Joan Weber - Assistant Superintendent	\$234,649	\$76,281	0	32.51%
TBD - Director of Special Education	TBD	TBD	0	TBD
Jeffrey Martin – Treasurer / Business Mgr. / Risk Mgr.	\$159,222	\$64,670	0	40.62%
John Trenholm – Director of Facilities	\$151,788	\$62,931	0	41.46%

Building Administrators

Personnel/Title	School	Salary *
Dr. Scott Houseknecht - Elementary Principal	Edgewood School	\$202,917
Duncan Wilson- Elementary Principal	Fox Meadow School	\$200,531
Gerry Young - Elementary Principal	Greenacres School	\$202,317
Maria Stile - Elementary Principal	Heathcote School	\$202,317
Robyn Lane - Elementary Principal	Quaker Ridge School	\$202,317
Michael McDermott - Middle School Principal	Scarsdale Middle School	\$221,051
Larry Chazinoff - Middle School Assist. Principal	Scarsdale Middle School	\$175,470
Rochelle Hauge - Middle School Assest. Principal	Scarsdale Middle School	\$188,315
Ken Bonamo - High School Principal	Scarsdale High School	\$207,502
Sue Peppers - High School Assist. Principal	Scarsdale High School	\$204,375
Chris Renino - High School Assist. Principal	Scarsdale High School	\$186,430
Christopher Griffin - High School Assist. Principal	Scarsdale High School	\$180,161

*Amount currently in effect for 2013-14. Actual figures will be determined upon negotiations and / or the actual consumer price index and its relation to the floor or ceiling of the applicable negotiated contract.

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

“Other Compensation” represents the benefit calculated from the District providing one assistant superintendent with the use of a car and the contribution of \$28,104 toward a tax-sheltered annuity on behalf of the superintendent.

APPENDIX - L

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

The New York State School Report Card Fiscal Accountability Supplement for Scarsdale Union Free School District

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

2010-2011 School Year		General Education	Special Education
This School District	Instructional Expenditures Pupils	\$81,877,181	\$15,981,974
	Expenditures Per Pupil	4,692	382
Similar District Group	Instructional Expenditures Pupils	\$4,897,484,227	\$1,850,711,613
	Expenditures Per Pupil	395,684	51,517
Total of All School Districts in NY State	Instructional Expenditures Pupils	\$29,473,160,406	\$12,260,104,540
	Expenditures Per Pupil	2,688,528	412,226
Similar District Group Description: Low Need/Resource Capacity		\$10,963	\$29,741

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

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

Instructional Expenditures for Special Education are K-12 expenditures for students with disabilities (including summer special education expenditures) plus a pro-ration 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 2010-11 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.

2010-2011 School Year	This School District	Similar District Group	Total of All School Districts in NY State
Total Expenditures Per Pupil	\$27,219	\$22,962	\$20,410

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

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

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

Scarsdale Union Free School District

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

Student Counts as of October 4, 2011	This School District		Similar District Group	Total of All School Districts in NY State
Student Placement – Percent of Time Inside Regular Classroom	Count of Students with Disabilities	Percentage of Students with Disabilities	Percentage of Students with Disabilities	Percentage of Students with Disabilities
80% or more	251	68.0%	63.8%	57.3%
40% to 79%	40	10.8%	17.1%	11.7%
Less than 40%	43	11.7%	11.0%	22.1%
Separate Settings	28	7.6%	4.9%	6.1%
Other Settings	7	1.9%	3.3%	2.8%

The source data for the statistics in this table were reported through the Student Information Repository System (SIRS) and verified in Verification Report 5. The counts are numbers of students reported in the least restrictive environment categories for school-age programs (ages 6-21) on October 4, 2011. 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

2011-12 School Year	This School District	Similar District Group	Total of All School Districts in NY State
Special Ed Classification Rate	7.9%	11.3%	12.8%

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

Similar District Group Description: Low Need/Resource Capacity

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

APPENDIX - M

**Scarsdale Union Free School District
2014-15 Property Tax Report Card**

	Budgeted 2013-14	Budgeted 2014-15	% Change
Total Spending	\$ 143,899,713	\$ 148,200,685	2.99%
School Tax Levy Limit (Prior to Allowable Exclusions)	\$ 121,949,252	\$ 127,204,339	
Permissible Exclusions to the School Tax Levy Limit	\$ 8,854,844	\$ 8,593,492	
School Tax Levy Limit	\$ 130,804,096	\$ 135,797,831	3.94%
Total Proposed School Tax Levy	\$ 130,650,863	\$ 135,761,527	3.91%
Amount (Over) / Under Tax Levy Limit	\$ 153,233	\$ 36,304	0.03%
Public School Enrollment	4,785	4,842	1.19%
	Consumer Price Index	1.46%	
	Actual - June 30, 2013	Projected - June 30, 2014	
Reserved Fund Balance	\$ 7,938,645	\$ 5,358,784	
Appropriated Fund Balance	\$ 4,300,000	\$ 3,877,715	
Unreserved, Unappropriated Fund Balance	\$ 5,077,831	\$ 5,173,761	
Unreserved, Unappropriated Fund Balance as a Percent of the Total Budget	3.53%	3.49%	

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: 2013

County: WESTCHESTER
SWIS Code: 555000

School Value Report (555001)

Municipality: SCARSDALE
Total Assessed Val: 154,396,700
Uniform Percentage: 1.73

Equalized Total Assessed Value = 8,924,664,739

Exempt Code	Description	Statutory Authority	# of Exempts	Total Equalized Value of EX	% of Value Exempted
12100	N.Y.S.	RPTL 404(1)	4	1,710,982	0.02
13100	CNTY OWNED	RPTL 406(1)	8	142,036,127	1.59
13350	MUNI GOVT	RPTL 406(1)	2	56,358	0.00
13510	TOWN CEMET	RPTL 446	1	300,578	0.00
13650	VIL W/CORP	RPTL 406(1)	126	121,406,242	1.36
13800	SCHOOL DIS	RPTL 408	9	265,887,283	2.98
14110	U S A	State L 54	1	8,699,421	0.10
14200	RPTL 418	RPTL 418	9	23,754,335	0.27
17650	HEALTH FAC	McK U Con L 4413	1	57	0.00
21600	RLG-CO.PRP	RPTL 462	10	13,134,393	0.15
25110	N/P RELIG	RPTL 420-a	28	165,290,462	1.85
25120	N/P EDUC	RPTL 420-a	1	18,630,057	0.21
25130	N/P CHARTY	RPTL 420-a	1	2,813,583	0.03
25230	N/P IMPROV	RPTL 420-a	2	2,595,375	0.03
25300	NP ORGNS	RPTL 420-b	2	12,790,462	0.14
26250	HIST SOC	RPTL 444 & NPCL 1408	1	1,563,583	0.02
41400	CLERGY	RPTL 460	1	86,705	0.00
41800	AGED-CTS	RPTL 467	26	9,198,323	0.10
41834	SR STAR	RPTL 425	205	44,488,612	0.50
41854	RES STAR	RPTL 425	2,570	258,657,052	2.90
	Total Exemptions (No System EX's)		3,008	1,093,099,990	12.25
	Total Exemptions (with System EX's)		3,008	1,093,099,990	12.25

Values have been equalized using the Uniform Percentage of Value.

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

Amount, if any, attributable to payments in lieu of taxes: N/A*Matthew J. Albano*
Scarpsdale Assessor 4/1/14

NYS - Real Property System
County of Westchester

Assessor's Report - 2013 - Prior Year File
S495 Exemption Impact Report
School District Summary

RPS221/V04/L001
Date/Time - 4/2/2014 12:00:44
Total Assessed Value 347,504,253

Equalized Total Assessed Value 347,504,253

School District - 555001 Scarsdale

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
14200	FOREIGN GOVT - EMBASSY	RPTL 418	1	1,000	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	430,000	0.12
41634	ENHANCED STAR	RPTL 425	6	1,322,820	0.38
41854	BASIC STAR 1999-2000	RPTL 425	119	12,434,310	3.58
Total Exemptions Exclusive of System Exemptions:			127	14,188,130	4.08
Total System Exemptions:			0	0	0.00
Totals:			127	14,188,130	4.08

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: _____

APPENDIX – P

2014-15 Proposed Tri-Part Budget (Administrative, Program and Capital)								
	Total	Administrative	Program	Capital	Total	Budget to	Budget to	
	2013-14	2014-15	2014-15	2014-15	2014-15	Budget	Budget	
	Adopted	Proposed	Proposed	Proposed	Proposed	\$ Increase	% Increase	
EXPENDITURES	Budget	Budget	Budget	Budget	Budget	(Decrease)	(Decrease)	
General Support	14,127,355	4,283,837	31,160	9,908,187	14,223,184	95,829	0.68%	
Instruction	78,046,536	4,043,900	74,718,449	-	78,762,349	715,813	0.92%	
Pupil Transportation	3,850,129	107,021	3,606,560	209,825	3,923,406	73,277	1.90%	
Community Services	347,195	-	361,324	-	361,324	14,129	4.07%	
Undistributed	47,484,463	5,256,381	31,654,881	12,845,125	49,756,387	2,271,924	4.78%	
Transfer to Other Funds	44,035	-	44,035	1,130,000	1,174,035	1,130,000	2566.14%	
TOTAL EXPENDITURES	143,899,713	13,691,139	110,416,409	24,093,137	148,200,685	4,300,972	2.99%	
	Total	Total	Budget to	Budget to				
	2013-14	2014-15	Budget	Budget				
REVENUE	Adopted	Proposed	\$ Increase	% Increase				
	Budget	Budget	(Decrease)	(Decrease)				
State Aid	5,788,580	6,032,555	243,975	4.21%				
Prior Year Surplus	4,300,000	3,000,000	(1,300,000)	(30.23%)				
Other Receipts	2,248,270	2,213,888	(34,381)	(1.53%)				
Transfer From Reserves	912,000	1,192,715	280,715	30.78%				
Tax Levy / STAR	130,650,863	135,761,527	5,110,664	3.91%				
TOTAL REVENUE	143,899,713	148,200,685	4,300,972	2.99%				