

Scarsdale Union Free School District
Scarsdale, New York

Proposed
Budget
2019-20

For the Fiscal Year
Commencing July 1, 2019

April 8, 2019

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Total Budget and Tax Levy

2018-19 Adopted Budget and 2019-20 Proposed Budget

	2018-19	2019-20	\$ Difference	% Difference
Total Budget (See Page 18)	\$ 157,849,407	\$ 160,782,597	\$ 2,933,190	1.86%
Actual Tax Levy (See Page 11)	\$ 145,362,640	\$ 148,662,063	\$ 3,299,423	2.27%
Allowable Tax Levy Per Tax Cap Calculation (See Page 14)***	\$ 145,362,640	\$ 149,629,080	\$ 4,266,440	2.94%
Tax Cap Amount (under) over Levy (See Page 14)	\$ -	\$ (967,017)	\$ (967,017)	(0.67%)

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 2018-19 was **less** than the maximum allowable levy under NYS Law. The 2018-19 levy shown above is the **actual** levy, not the maximum that would have been allowed which was \$145,942,595 and was \$579,955 (under) the Tax Cap allowable.

What Accounts for the Proposed Budget Growth?

2018/19 Budget	\$	157,849,407
2019/20 Proposed Budget	\$	160,782,597
(+)		2,933,190 1.86%

Major Components of Budget Growth	2018-19 \$ Change	Budget Percentage % Change	Proportion Of Total % Change
Teaching Salaries including retirement projections (Not including 6.0FTE new staff)	1,424,800	0.90%	48.6%
Employee Benefits - TRS and ERS ONLY	(1,113,778)	(0.71%)	(38.0%)
Security - Increase in contractual staffing, equipment upgrades and supplies (including "one-time" \$175K serve	824,416	0.52%	28.1%
6.0 FTE New Teaching Staff - Enrollment & Implementation of District Goals, including, 1.0 FTE Special Ed	660,000	0.42%	22.5%
4.2 FTE of the 6.0 FTE New Teaching Staff included PY under-budget	(462,000)	(0.29%)	(15.8%)
Plant Operations & Maintenance, excluding Plant Improvements, Security and Utilites	355,998	0.23%	12.1%
Employee Benefits: Health Insurance	(344,966)	(0.22%)	(11.8%)
Employee Benefits: all other (except TRS, ERS, and Health Insurance)	330,475	0.21%	11.3%
Decrease in Plant Improvement and Capital Projects	(327,508)	(0.21%)	(11.2%)
Special Education, net of salaries	308,724	0.20%	10.5%
Aides - Increase in overall budget	282,643	0.18%	9.6%
Salaries - All other changes, net including retirements	234,922	0.15%	8.0%
Vehicle Maintenance Garage	120,411	0.08%	4.1%
Plant Department - Increases in Utilities - mostly electricity and fuel oil / gas	105,370	0.07%	3.6%
Instructional and Administrative Technology	110,949	0.07%	3.8%
Curriculum, additional funds for science kits, textbooks, library books, software, etc.	91,663	0.06%	3.1%
Interscholastic Athletics - mostly equipment and facility rental	86,816	0.05%	3.0%
BOCES Admin & Capital Charges	76,452	0.05%	2.6%
Decrease in Tax Certioari Budget Line	(75,000)	(0.05%)	(2.6%)
1.28 FTE New Civil Service Staff	60,787	0.04%	2.1%
Computer Lease Financing - Stage 2 of 4 and increase from \$1.399M to \$1.5M / \$1.55M	59,315	0.04%	2.0%
Equipment, Supplies & Materials - Increases to per-pupil building level allocations	44,106	0.03%	1.5%
Decrease in School Bus Purchases	(42,400)	(0.03%)	(1.4%)
Other - net of all other increases /(decreases)	120,995	0.08%	4.1%
Total Budget Increase	2,933,190	1.86%	100.00%

Comparisons with Other Westchester / Putnam / Rockland School Districts

The Scarsdale Public Schools constitute one of 54 school districts in the Westchester / Putnam / Rockland region. The Clearinghouse of Educational Services, Putnam / Northern Westchester BOCES annually develops a comparative study of these 54 districts. Note: Some districts did not submit data for all categories. NOTE: This data has not been updated from last year as the data is not yet available as of 1-24-19.

Per Pupil Expenditures Among Westchester / Putnam / Rockland Districts, 2016-17 Actual Expenditures	<u>Rank Order</u> 1 Highest 11 Scarsdale median 54 Lowest	<u>Total Expend. Per Pupil</u> \$44,277 \$30,545 \$30,236 \$18,814
True Tax Rates Among Westchester / Putnam / Rockland Districts, Using State Equalization Rates, 2017-18 Actual	<u>Rank Order</u> 1 Highest median 44 Scarsdale 52 Lowest	<u>True Tax Rate</u> \$29.82 \$17.94 \$13.28 \$7.85
Total Instructional Cost Among Westchester / Putnam / Rockland Districts, 2016-17 Actual Expenditures	<u>Rank Order</u> 1 Highest 9 Scarsdale median 54 Lowest	<u>Instruc. Cost Per Pupil</u> \$22,732 \$13,847 \$12,254 \$ 9,308
Central Administrative & Board of Education Costs Per Pupil Among Westchester / Putnam / Rockland Districts, 2016-17 Actual Expenditures	<u>Rank Order</u> 1 Highest median 38 Scarsdale 53 Lowest	<u>Admin.Costs Per Pupil</u> \$1,838 \$699 \$523 \$343
Debt Service Per Pupil Among Westchester / Putnam / Rockland Districts, 2016-17 Actual Expenditures	<u>Rank Order</u> 1 Highest 15 Scarsdale Median 54 Lowest	<u>Debt Service Per Pupil</u> \$4,771 \$2,036 \$1,562 \$0

Enrollment Summary

The enrollment projection for the 2019-20 school year forecasts a decrease of 43 students in total pupil population from 4,726 to 4,683.

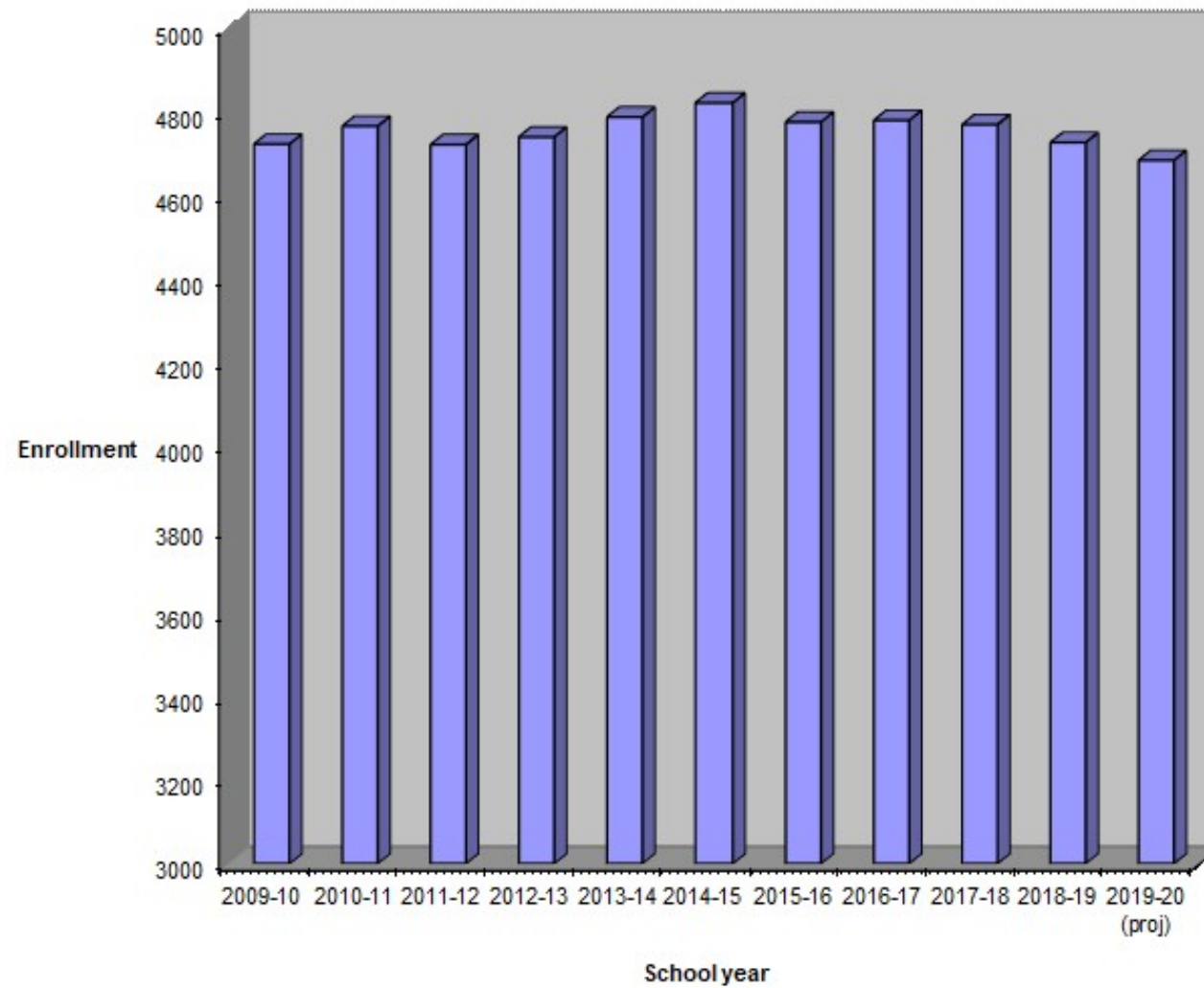
The projected K-5 enrollment forecasts a decrease of 69 students at the elementary level from the current population of 2,070 to 2,001 pupils.

The projected enrollment for grades 6 through 8 at the Middle School is 1,143 pupils, an increase of 17 over the 1,126 enrolled in 2018-19.

The High School enrollment is projected to increase by 9 pupils from the current 1,530 to 1,539.

See Appendix A for detailed pupil enrollment data.

DISTRICT ENROLLMENT - 10 YR GROWTH



Please proceed to the next page

Staffing Summary

The proposal increases professional staffing by a net of 1.8 FTE above the budgeted 2018-19 base of 476.3. The 2018-19 actual professional staffing was decreased to 472.1 after actual enrollments were realized, making the net actual to budget increase 6.0 FTE. There is a small 0.3 FTE budget-to-budget increase in the Civil Service staffing in 2019-20, including the addition of a Technical Support Specialist, resulting in 148.5 FTE. This reflects a budget to actual increase of 1.3 FTE. Overall, the proposed budget supports a professional staff of 478.1 FTE and a Civil Service staff of 148.5 FTE.

Elementary Schools

Projected elementary enrollment, class-size guidelines and program needs determine elementary school staffing. The proposed 103 elementary classroom sections are projected to be the same as in 2018-19. In addition to the 103 class-size sections, there are currently 10 co-taught classes and one special class serving the needs of mainstreamed students with special needs. The 2019-20 enrollment projects a contingent addition of 1.0 FTE special education co-teacher, bringing that number to 12. The proposal maintains the District's class size maximum of 22 pupils for grades K through 3, and 24 for pupils for grades 4 and 5. This class-size practice results in an average class size of approximately 20 pupils.

Middle School

The proposed staffing remains relatively flat for 2019-20 at 107.5 FTE positions at the Middle School, reflecting a 0.1 FTE increase during the current year to account for additional music staffing..

High School

The proposed budget supports 158.0 FTE, which reflects a net change of 2.8 FTE budget to budget, but an actual to budget increase of 3.0 FTE. The proposed 2019-20 budget includes three additional positions, including a combined STEAM/Math position, as Science position, and a Special Education position.

District-wide

The 19.4 FTE District-wide positions include central office administrators and teacher leadership positions assigned across the schools and across the grades. The proposed staffing for 2019-20 reflects a 2.0 net change from 2018-19. This includes a 1.0 FTE increase that was in fact a transfer from the Middle School to a district-wide assignment, and a 1.0 FTE Psychologist to support building-based social-emotional learning program goals. Overall, this is a 1.0 FTE budget-to-actual increase.

Civil Service

The Civil Service staff is comprised of nurses, occupational therapists, secretaries, custodians, maintenance and grounds workers along with middle managers and District services personnel. The total number of new positions in this budget is 1.3 FTE, including a 1.0 Technical Support Specialist (partially offset by a reduction in the need for Computer Aide time) and a 0.3 FTE increase in secretarial support in the Health, Physical Education, and Athletics area. The overall result in a budgeted staff of 148.5 FTE, a budget-to-budget increase of 0.3FTE.

Paraprofessional

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

Bus Drivers

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

TOTAL DISTRICT-WIDE STAFFING

	<u>Budget 2018-19</u>	<u>Actual 2018-19</u>	<u>Proposed Budget to Actual Increase (Decrease)</u>	<u>Projected 2019-20</u>
High School	155.2	155.0	3.0	158.0
Middle School	108.4	107.5	0.0	107.5
Elementary Schools	195.3	191.2	2.0	193.2
District-wide	17.4	18.4	1.0	19.4
Total Professional	476.3	472.1	6.0	478.1
Civil Service Personnel	148.2	147.2	1.3	148.5
Total District-wide Staffing	624.5	619.3	7.3	626.6

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

Staffing Ratios Compared to County and Region

Based on the most recent data supplied by the Information and Reporting Services division of the State Education Department, Scarsdale compares with Westchester County and Regional staffing ratios as follows:

	Number of Students Per Staff Member		
	Mid-Hudson Region	Westchester County	Scarsdale Schools
Total Professional Staff	12.4	12.6	11.6
Classroom Teachers	12.6	12.7	11.9
Administrative Staff*	170.3	161.9	208.7

*This data is from 2014-15, the last reported year. It includes Central Office Administration, Principals' Offices, department leadership and other split teaching / support / supervisory positions.

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REVENUE SUMMARY

Major Revenue Sections	2017-18 Actual Revenue	2018-19 Adopted Budget	2018-19 Estimated Revenue	2019-20 Proposed Budget	Net Increase (Decrease)	% Inc (Dec) Budget to Budget	% Inc (Dec) Estim. Rev. to Budget
I STATE AID	6,919,008	7,135,545	7,299,421	6,818,007	(317,538)	(4.45%)	(6.60%)
II PRIOR YEAR SURPLUS	2,799,432	2,125,000	2,125,000	1,100,000	(1,025,000)	(48.24%)	(48.24%)
III OTHER RECEIPTS *	3,067,191	3,052,494	3,566,765	3,749,374	696,880	22.83%	5.12%
IV TRANSFER FROM RESERVES	83,153	173,727	173,727	453,153	279,426	160.84%	160.84%
V TAX LEVY / STAR	141,490,126	145,362,640	145,362,640	148,662,063	3,299,423	2.27%	2.27%
TOTAL REVENUE	154,358,910	157,849,406	158,527,553	160,782,597	2,933,190	1.86%	1.42%

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

Revenue Narrative

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 2019-20 State Aid revenue is estimated at \$6,818,007, a 6.60% decrease over the current year's projected actual. The Governor's proposed budget is increasing Foundation Aid only 0.25%, representing an \$8,664 increase in aid. The primary decrease in State Aid is in Building Aid. The District will start to receive Building Aid related to the substantially completed \$18.12M Bond project in the 2018-19 year; However the Building Aid related to major projects from 16-17 years ago, will end resulting in significant decreases for the 2019-20 and 2020-21 Budget years.

PRIOR YEAR SURPLUS

This budget returns current year surplus of \$1,100,000 to offset next year's tax levy. This is a decrease of \$1,025,000 from the 2018-19 level. The District's goal is to keep the prior year surplus amount at \$1,100,000 for the future.

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 2018-19, the District expects to receive \$1,031,410 in sales tax revenue, which is \$29,035 more than budgeted. For 2019-20 a budget-to-actual increase of \$10,341 is planned, or 1.00% more than the current year estimated actual.

OTHER RECEIPTS

This category includes interest from investment of District funds, charges to other districts for mandated services for students at Immaculate Heart of Mary, 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, although there are no students this year at this time, and there are no students projected next year. Interest income for both 2018-19 and 2019-20 is expected to rise as a result of the recent increase in the Federal rate, while other revenues such as boundary line taxes are projected to be slightly higher.

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 allocated and collected from each municipality. Scarsdale's Equalization Rate changed from 0.905 last year to 0.94 for 2019-20 causing a "shift" and increasing the amount of property tax that Mamaroneck residents are responsible for as compared with Scarsdale residents. The assessments on Page 15 used in calculating the Tax Rate on Page 16 are estimates and will not be finalized until June; therefore the actual Tax Rate will differ somewhat from these estimates.

The "maximum allowable tax levy limit" will vary from district to district. Under the New York State "tax cap" law, the tax levy for 2019-20 may increase by 2.94% as shown on page 14. This budget proposes tax levy growth of 2.27%, which is below the maximum allowable under the law. A more detailed discussion and calculation of the tax levy limit is shown on pp. 13-14. In addition, under current law a portion of the tax levy comes from the School Tax Relief Program (STAR). Please see **Appendix C** for the STAR tax calculations for the "average home" and to determine if your home qualifies for the STAR program.

2019-20 PROJECTED REVENUE BUDGET

	ACTUAL 2017-18	ADOPTED BUDGET 2018-19	ESTIMATED ACTUAL 2018-19	PROPOSED BUDGET 2019-20	% INCREASE (DECREASE) Bud to Bud	% INCREASE (DECREASE) Bud to Act
STATE AID						
Foundation Aid	3,401,096	3,409,598	3,465,717	3,474,381	1.90%	0.25%
Building Aid	2,149,843	2,352,087	2,352,087	2,061,068	(12.37%)	(12.37%)
Transportation Aid	290,873	292,000	292,843	295,771	1.29%	1.00%
Pupils With Disabilities Aid (most rolled into Foundation Aid)	229,060	269,732	269,732	246,555	(8.59%)	(8.59%)
BOCES Aid	369,622	336,711	439,527	344,630	2.35%	(21.59%)
Textbook and Library Aid	327,593	329,328	328,504	320,602	(2.65%)	(2.41%)
Computer Software Aid	75,380	75,389	75,470	75,000	(0.52%)	(0.62%)
Other State Aid	75,541	70,700	75,541	-	(100.00%)	(100.00%)
Grant-in-Aid	-	-	-	-	0.00%	0.00%
Deficit Reduction Proposal (NYS) & Other Federal Funds	-	-	-	-	0.00%	0.00%
TOTAL STATE AID	6,919,008	7,135,545	7,299,421	6,818,007	(4.45%)	(6.60%)
NYS STAR AID GRANT	3,470,510	3,400,000	2,996,378	1,200,000	(64.71%)	(59.95%)
PRIOR YEAR SURPLUS	2,799,432	2,125,000	2,125,000	1,100,000	(48.24%)	(48.24%)
COUNTY SALES TAX	1,021,198	1,002,375	1,031,410	1,041,724	3.93%	1.00%
OTHER RECEIPTS						
Interest From Investments	698,918	840,000	1,250,000	1,333,333	58.73%	6.67%
Interest From Reserves	76,523	55,000	118,500	118,500	115.45%	0.00%
Health Services - Parochial and Private Schools	221,411	269,606	221,411	224,732	(16.64%)	1.50%
Building Use Fees	112,931	118,000	112,931	114,625	(2.86%)	1.50%
Boundary Line Taxes	491,644	435,000	475,000	484,500	11.38%	2.00%
Miscellaneous	360,632	225,000	250,000	255,000	13.33%	2.00%
Tuition - Special Education	-	0	0	0	0.00%	0.00%
TOTAL OTHER RECEIPTS	1,962,059	1,942,606	2,427,842	2,530,690	30.27%	4.24%
PROPERTY TAX LEVY	141,490,126	145,362,640	145,362,640	148,662,063	2.27%	2.27%
Reduction due to STAR Program	(3,470,510)	(3,400,000)	(2,996,378)	(1,200,000)	(64.71%)	(59.95%)
PILOT Tax Revenue	83,934	107,513	107,513	176,959	64.59%	64.59%
NET PROPERTY TAX LEVY	138,103,550	142,070,153	142,473,775	147,639,022	3.92%	3.63%
GRAND TOTAL REVENUE (Prior to Capital Reserve)	154,275,757	157,675,679	158,353,826	160,329,444	1.68%	1.25%
Transfer from Other Reserves (Amort. of Premium on Debt)	68,153	68,153	68,153	68,153	0.00%	0.00%
Transfer from Reserve for Retirement Contribution	0	105,574	105,574	0	0.00%	0.00%
Transfer from Debt Service Reserve	15,000	0	0	385,000	0.00%	0.00%
Transfer from Reserves	83,153	173,727	173,727	453,153	0.00%	0.00%
GRAND TOTAL REVENUE (Including Capital Reserve)	154,358,910	157,849,406	158,527,553	160,782,597	1.86%	1.42%

**COMPARISON OF ACTUAL REVENUES FOR THE YEARS
2013-2014 THROUGH 2017-18**

REVENUE CATEGORY	2013-2014 ACTUAL REVENUES	2014-2015 ACTUAL REVENUES	2015-2016 ACTUAL REVENUES	2016-17 ACTUAL REVENUES	2017-18 ACTUAL REVENUES
<u>STATE AID</u>					
Operating Aid / FLEX / Foundation Aid	\$ 3,270,390	\$ 3,482,036	\$ 3,310,392	\$ 3,310,391	\$ 3,401,096
Building Aid	2,161,373	2,161,373	2,161,373	2,445,257	2,149,843
Transportation Aid	283,659	298,954	306,298	286,823	290,873
Pupils with Disabilities Aid	336,249	-	393,527	218,938	229,060
BOCES Aid	174,220	259,900	268,177	297,875	369,622
Textbook & Library Aid	332,240	332,956	332,387	327,993	327,593
Computer Software Aid	74,930	75,949	76,398	75,500	75,380
CPR Aid	127,706	189,771	139,326	79,119	75,541
Grant-in-Aid	-	50,000	-	-	-
Formula Aid Cut & STAR Cut	-	-	-	-	-
Deficit Reduction Proposal (NYS)	(793,279)	(681,189)	(453,365)	-	-
TOTAL STATE AID	5,967,488	6,169,750	6,534,513	7,041,896	6,919,008
PRIOR YEAR SURPLUS	4,300,000	3,000,000	500,000	1,100,000	2,799,432
COUNTY SALES TAX	915,257	932,047	941,565	1,066,567	1,021,198
TRANSFER FROM OTHER RESERVES	908,044	159,114	121,865	215,320	83,153
<u>OTHER RECEIPTS</u>					
Interest - Investments & Reserves	212,367	107,949	195,587	549,631	775,441
Health Services	267,022	273,080	259,530	263,290	221,411
Building Use Fees	118,922	115,937	135,347	106,575	112,931
Boundary Line Taxes	414,113	393,403	394,519	431,922	491,644
Miscellaneous	221,189	177,485	284,311	205,860	360,632
Tuition - Special Education	165,861	165,861	171,897	-	-
TOTAL OTHER RECEIPTS	1,399,474	1,233,715	1,441,191	1,557,278	1,962,059
<u>PROPERTY TAX LEVY</u>					
Property Tax Levy, net of STAR	126,551,470	131,741,097	135,123,156	136,552,552	138,103,550
STAR Tax Payment	4,099,393	4,020,430	4,145,116	3,630,472	3,470,510
TOTAL PROPERTY TAX LEVY	130,650,863	135,761,527	139,268,272	140,183,024	141,574,060
GRAND TOTAL	\$ 144,141,126	\$ 147,256,153	\$ 148,807,406	\$ 151,164,085	\$ 154,358,910

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PROPERTY TAX LEVY CAP & FIVE YEAR BUDGET COMPARISON

Property Tax Levy Cap

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

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

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

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

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

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

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

<u>School Year</u>	<u>Budget</u>	<u>% Growth</u>	<u>Tax Levy %</u>	<u>Tax Cap %</u>	<u>\$ (Under) / Over Cap</u>
2013-2014	143,899,713	1.49%	2.84%	3.12%	\$ (360,233)
2014-2015	148,200,685	2.99%	3.91%	3.94%	\$ (36,304)
2015-2016	148,048,080	(0.10%)	2.58%	2.97%	\$ (529,865)
2016-2017	150,454,297	1.63%	0.63%	0.81%	\$ (249,932)
2017-2018	153,690,765	2.15%	0.96%	1.55%	\$ (825,689)
2018-2019	157,849,407	2.71%	2.74%	3.15%	\$ (579,955)
2019-2020	160,782,597	1.86%	2.27%	2.94%	\$ (967,017)

<u>Calculation of Current Year (CY) Tax Cap</u>			Notes
TIMES	1) Prior Year Tax Levy	x 145,362,640	Per 2018-19 Budget
	1 + Tax Base Growth Factor (provided by Commissioner of Tax & Finance by February 15th.)	1.0132	
	Sub-Total	147,281,427	
PLUS	3) PY PILOTS	+ 107,513	Per the Prior Year Tax Cap Calc.
MINUS	4) PY Levy for Judgments over 5% of total tax levy	-	
	PY Capital Tax Levy	9,179,670	\$1,300,000 Capital Related Plant Improvements, plus \$10,022,066 Debt Svc Budget, plus \$293,000 bus purchase budget, minus \$2,352,087 Building Aid, minus \$68,153 amortization of Bond Premium, and minus \$15,156 Transportation related aid.
EQUALS	PY TAX LEVY LIMIT	138,209,270	
TIMES		x	
	5) Allowable Levy Growth Factor (1 + inflation factor, up to 2%)	1.02	
	Sub-Total	140,973,455	
MINUS		-	
PLUS	6) CY PILOTS	+ (176,959)	
EQUALS	7) Available Carryover	= -	
	CY TAX LEVY LIMIT (to be submitted to State Comptroller, Commissioner of Tax & Finance and the Commissioner of Education by March 1st)	140,796,496	
PLUS		+	
	8) CY Levy for Judgments over 5% of total tax levy	-	
	CY Levy for excess increases to ERS	-	
	CY Levy for excess increases to TRS	-	
	CY Capital Tax Levy	8,832,584	\$1,085,000 Capital Related Plant Improvements, plus \$10,026,361 Debt Svc Budget, plus \$250,600 bus purchase budget, minus \$2,061,068 Building Aid, minus \$385,000 use of Debt Service Reserves, minus \$68,153 amortization of Bond Premium, and minus \$15,156 Transportation related aid.
MINUS		-	
EQUALS	9) Erroneous levy plus interest from prior year	= -	
(A)	ALLOWED TAX LEVY WITH 50% plus 1 approval	149,629,080	
	ALLOWABLE % GROWTH OF TAX LEVY	2.94%	
(B)	ACTUAL TAX LEVY (Current Year Levy is BELOW Tax Cap)	148,662,063	Per Proposed 2019-20 Budget
(B)-(A)	Proposed Levy (Under) the Tax Cap	\$ (967,017)	

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**COMPARISON OF ASSESSED VALUATION, COUNTY EQUALIZATION RATIO, AND FULL VALUATION
FOR THE YEARS 2008-09 TO 2019-20**

SCHOOL YEAR	ASSESSED VALUATION		COUNTY EQUALIZATION RATIO		FULL VALUATION		% SHARE	
	SCARSDALE	MAMARONECK	SCARSDALE	MAMARONECK	SCARSDALE	MAMARONECK	SCARSDALE	MAMARONECK
2008-2009	143,227,362	7,302,395	0.0153	0.0162	9,361,265,490	450,765,123	95.41%	4.59%
2009-2010	143,800,456	7,282,550	0.0164	0.0162	8,768,320,488	449,540,123	95.12%	4.88%
2010-2011	142,185,430	7,027,250	0.0166	0.0159	8,565,387,349	441,965,409	95.09%	4.91%
2011-2012	139,913,371	6,731,775	0.0184	0.0179	7,603,987,554	376,076,816	95.29%	4.71%
2012-2013	139,585,189	6,518,475	0.0187	0.0184	7,464,448,610	354,264,946	95.47%	4.53%
2013-2014	139,727,202	368,165,230	0.0177	1.0000	7,895,480,226	366,760,057	95.56%	4.44%
2014-2015	8,128,447,052	345,726,253	1.0000	1.0000	8,128,447,052	345,726,253	95.92%	4.08%
2015-2016	9,048,176,034	344,226,253	1.0000	1.0000	9,048,176,034	344,226,253	96.34%	3.66%
2016-2017	9,065,055,919	393,143,313	1.0000	1.0000	9,065,055,919	393,143,313	95.84%	4.16%
2017-2018	8,921,623,009	392,603,601	0.8914	1.0000	10,008,551,726	392,603,601	96.23%	3.77%
2018-2019	8,900,214,022	401,878,751	0.9050	1.0000	9,834,490,632	401,878,751	96.07%	3.93%
2019-2020	8,941,020,904	405,997,615	0.9400	1.0000	9,511,724,366	405,997,615	95.91%	4.09%

**COMPARISON OF TAX RATES PER \$1,000 OF ASSESSED VALUATION FOR THE
TOWNS OF SCARSDALE AND MAMARONECK FOR THE YEARS 2008-09 THROUGH 2018-2019
AND ESTIMATED PROPOSED TAX RATE FOR 2019-2020**

SCHOOL YEAR	SCARSDALE			MAMARONECK		
	AMOUNT / \$1,000 ASSESSED VALUE	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)	AMOUNT / \$1,000 ASSESSED VALUE	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
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		
		N/A**	3.66% **		0.21	1.33%
2014-2015	16.02			16.02		
		(1.19)	(7.45%)		(1.19)	(7.45%)
2015-2016	14.83			14.83		
		(0.01)	(0.06%)		(0.01)	(0.06%)
2016-2017	14.82			14.82		
		0.44	2.99%		(1.21)	(8.20%)
2017-2018	15.26			13.60		
		0.43	2.82%		0.60	4.39%
2018-2019	15.69			14.20		
2019-2020	15.95	0.26	1.63%	14.99	0.79	5.56%
Average Annual Increase Since 2008-2009			1.71%			
Average Annual Increase Since 2014-2015			(0.01%)			

NOTE: Above are estimates based on assessment information as of this time. Actual assessment are not final until June 2017.

* NOTE: In 2013 Mamaroneck completed a revaluation.

** NOTE: In 2014 Scarsdale completed a revaluation.

Expenditure Summary

The expenditure budget is the most accurate indicator of District fiscal control, since it reflects the Board's decisions about how to deliver the educational program. While the District has little to no ability to control expense items such as pension contributions, special education costs, or energy prices, it does control the overall investment in the educational program, principally by supporting the salary and benefits of our professional educators and support personnel. Thus, it is not surprising that the largest component of this budget- almost 80%- is staff salary and benefits. This percentage of total expenditures is typical in the region.

The total dollar value of the 2019-20 proposed budget is \$160,782,597 and represents an increase of 1.86% when compared with the 2018-19 budget. The proposed 2019-20 budget supports the current educational program while expanding our ability to deliver a full complement of electives and supports at the high school level. Overall, the plan is based on the goals and objectives of the School District as set forth in the District's Transition Plan.

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

This budget maintains traditional class sizes and continues to fund a rigorous and rich academic program. Programs addressing sustainability, global interdependence, critical thinking, differentiation of instruction, and a renewed focus on assessment, all integral to the mission of educating students for the 21st century, continue to be incorporated into the fabric of the educational program. This budget has a net increase of 1.8 FTE teacher and support staffing in order to support the Scarsdale Education for Tomorrow (SET 2.0) goals: (1) to advance student knowledge with globally competitive skills and experiences while fostering a love of learning; (2) to empower students to think critically and creatively; (3) to learn independently and persevere; and (4) to inspire students to collaborate, embrace diversity and make positive contributions locally and globally.

Total enrollment is projected to decrease by 43 students. A decrease of 69 students is forecast among the five elementary schools, while enrollment increases of 17 students and 9 students are forecast for the Middle School and High School respectively. There is a net decrease of 2.1 FTE at the elementary level associated with the enrollment decrease, and a net increase of 2.8 FTE at the high school that reflects a significant instructional investment in the areas of STEAM, Mathematics, Science, and student academic support.

Significantly, in 2019-20 the mandated contributions to the Teachers' and Employee Retirement Systems will decrease. The return on the systems' investment portfolios mirrors the experience of the investment markets, but with a lag. The systems assess each school district an amount derived by using a five-year average of investment returns.

The self-insured employee health plan is decreasing by 1.95% on a budget-to-budget basis. This represents a 5.83% increase when compared to the 2018-19 estimated actual expenditures of \$16.37 million, which includes a \$1.3 million surplus. Premium contributions continue to be in effect for all employees groups, which assists in mitigating insurance increases. The District also maintains a health insurance reserve of \$3.06 million as of June 30, 2018, a decrease from \$5.05 million as of June 30, 2017. Early projections pointing to a current year surplus are expected to replenish the reserve to \$4.61 million as of June 30, 2019. This reserve assists in mitigating risks against market and experience swings.

2018-19 Projected Actuals & 2019-20 Proposed Budget by Major Expense Section

MAJOR EXPENSE SECTIONS	2017-18 Actual Expended	2018-19 Adopted Budget	2018-19 Estimate Expended	2019-20 Proposed Budget	Budget to \$ Increase (Decrease)	%	
						Inc. / (Dec)	
						Budget to Budget	Budget to Est. Exp.
I GENERAL SUPPORT (Pages 20-34)							
Board of Education	67,718	60,267	59,585	61,672	1,405	2.33%	3.50%
Central Administration	2,531,209	2,607,284	2,622,783	2,761,739	154,455	5.92%	5.30%
Central Services - Plant Dept.	10,971,340	12,415,315	12,330,527	13,476,682	1,061,367	8.55%	9.30%
Administrative Technology	1,669,011	1,062,506	1,066,385	1,259,746	197,240	18.56%	18.13%
Special Items	2,242,592	2,334,852	2,316,817	2,349,853	15,001	0.64%	1.43%
TOTAL GENERAL SUPPORT	17,481,869	18,480,224	18,396,097	19,909,692	1,429,468	7.74%	8.23%
II INSTRUCTION (Pages 35-47)							
Admin & Prog. Improv.	6,464,376	6,580,705	6,538,495	6,581,847	1,142	0.02%	0.66%
Day School Program	56,546,119	57,567,328	57,001,023	58,755,809	1,188,481	2.06%	3.08%
Special Education	12,870,440	13,196,256	13,598,803	14,281,834	1,085,578	8.23%	5.02%
Instructional Support	1,786,537	1,882,535	1,847,766	2,051,235	168,700	8.96%	11.01%
Pupil Personnel	7,207,236	7,329,926	7,204,207	7,543,921	213,995	2.92%	4.72%
TOTAL INSTRUCTION	84,874,707	86,556,751	86,190,294	89,214,646	2,657,895	3.07%	3.51%
III TOTAL PUPIL TRANSPORT. (Pages 48-50)	3,873,759	4,190,581	4,156,107	4,366,374	175,793	4.19%	5.06%
IV TOTAL COMMUNITY SVCS. (Pages 51-53)	326,576	353,316	345,816	362,323	9,007	2.55%	4.77%
V UNDISTRIBUTED (Pages 54-58)							
Employee Benefits	36,881,764	36,851,470	35,498,478	35,723,201	(1,128,269)	(3.06%)	0.63%
Debt Service - Lease Purchases	2,307,750	2,352,766	2,358,288	2,412,081	59,315	2.52%	2.28%
Debt Service - Bonds	7,685,267	7,669,300	7,669,300	7,614,280	(55,020)	(0.72%)	(0.72%)
TOTAL UNDISTRIBUTED	46,874,781	46,873,536	45,526,066	45,749,562	(1,123,974)	(2.40%)	0.49%
VI Transfer to Capital Projects Fund	1,825,737	1,300,000	1,300,000	1,085,000	(215,000)	(16.54%)	(16.54%)
Transfer to Other Funds	96,518	95,000	95,000	95,000	-	0.00%	0.00%
TOTAL EXPENDITURES	155,353,945	157,849,407	156,009,380	160,782,597	2,933,190	1.86%	3.06%

**COMPARISON OF EXPENDITURES
BY MAJOR BUDGET FUNCTIONS FOR THE YEARS 2013-2014 THROUGH 2017-2018**

CODE	MAJOR FUNCTION	2013-2014 ACTUAL EXPENDITURES	2014-2015 ACTUAL EXPENDITURES	2015-2016 ACTUAL EXPENDITURES	2016-2017 ACTUAL EXPENDITURES	2017-2018 ACTUAL EXPENDITURES
I	GENERAL SUPPORT	\$ 15,572,137	\$ 14,093,646	\$ 15,157,344	\$ 15,977,058	\$ 17,481,869
II	INSTRUCTION	77,108,881	77,597,617	79,835,228	81,883,587	84,874,707
III	PUPIL TRANSPORTATION	3,513,472	3,721,207	3,615,706	3,904,636	3,873,759
IV	COMMUNITY SERVICES	388,409	344,857	408,815	395,766	326,576
V	UNDISTRIBUTED	45,146,358	45,190,606	43,433,560	43,401,792	46,874,781
VI	TRANSFER TO OTHER FUNDS	224,184	1,359,655	1,362,083	1,817,867	1,922,255
	SUBTOTAL	141,953,441	142,307,587	143,812,736	147,380,706	155,353,945
	ENCUMBRANCES AT YEAR END	1,311,683	2,120,363	1,384,837	1,469,033	1,469,033
	TOTAL	\$ 143,265,124	\$ 144,427,950	\$ 145,197,573	\$ 148,849,739	\$ 156,822,978

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					Budget to	%	%
	2017-18	2018-19	2018-19	2019-20	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
I GENERAL SUPPORT							
Board of Education	67,718	60,267	59,585	61,672	1,405	2.33%	3.50%
Central Administration	2,531,209	2,607,284	2,622,783	2,761,739	154,455	5.92%	5.30%
Plant Department	10,971,340	12,415,315	12,330,527	13,476,682	1,061,367	8.55%	9.30%
Administrative Technology	1,669,011	1,062,506	1,066,385	1,259,746	197,240	18.56%	18.13%
Special Items	2,242,592	2,334,852	2,316,817	2,349,853	15,001	0.64%	1.43%
TOTAL GENERAL SUPPORT	17,481,869	18,480,224	18,396,097	19,909,692	1,429,468	7.74%	8.23%
Encumbrances - Year End	749,531	-	-	-	-		
GRAND TOTAL GENERAL SUPPORT	18,231,400	18,480,224	18,396,097	19,909,692	1,429,468	7.74%	8.23%

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I. GENERAL SUPPORT

Board of Education

This budget provides for Board of Education activities, including the District Clerk salary. Included are supplies for meetings and elections, voting machine rental and printing associated with the annual election, Board consultants, and travel where necessary. The 2019-20 Budget represents a 3.50% increase compared to the estimated current year expenditures.

	2017-18 Actual Expended	2018-19 Adopted Budget	2018-19 Estimate Expended	2019-20 Proposed Budget	Budget to	%	%
					Budget \$ Increase (Decrease)	Inc. / (Dec) Budget to	Budget to Est. Exp.
BOARD OF EDUCATION							
Salaries	24,208	26,877	26,745	27,547	670	2.49%	3.00%
Equipment / Furniture	-	-	-	-	-	0.00%	0.00%
Supplies / Materials	5,976	6,450	5,900	6,050	(400)	(6.20%)	2.54%
Contractual and Other	37,533	26,940	26,940	28,075	1,135	4.21%	4.21%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Board of Education	67,718	60,267	59,585	61,672	1,405	2.33%	3.50%

I. GENERAL SUPPORT (Continued)

Central Administration

This budget, totaling \$2,761,739, supports the District's Central Office. It is projected to increase by 5.30% compared to current year estimated actual costs, due primarily to contractual increases.

Superintendent's Office

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

Finance Office

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

Legal Services

This section of the budget provides for outside legal services, including labor negotiations. The 2019-20 Budget includes for the first time \$25,000 for legal services related to tax certiorari involvement on the school district level. Legal services related to Special Education are provided for in the Special Education budget on page 43.

Personnel Office

This budget provides for the District's recruitment, labor relations and negotiations, personnel, and benefits management functions. Staff includes the Assistant Superintendent for Human Resources and Leadership Development, and three assistants. It also includes paid employment advertising, security clearances for new hires, and the costs for recruiting and advertising using BOCES services. This budget includes an increase in contractual expenditures relating to administrative professional development associated with a contractual obligation, as well as partial support for current teacher leaders to participate in an administrative certification program in collaboration with BOCES.

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. Contractual expense relates to purchased services for the printing and layout of District publications such as "Insight" and the budget mailer as well as a contractual agreement for maintenance of the District Web site.

					Budget to	%	%
	2017-18	2018-19	2018-19	2019-20	Budget	Inc. / (Dec)	
CENTRAL ADMINISTRATION	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
Chief School Administrator's Office							
Salaries	505,881	521,583	520,534	534,799	13,216	2.53%	2.74%
Equipment / Furniture	-	5,000	3,250	2,750	(2,250)	0.00%	0.00%
Supplies / Materials	3,839	7,500	7,500	7,500	-	0.00%	0.00%
Contractual and Other	13,302	19,000	21,300	21,300	2,300	12.11%	0.00%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Chief School Admin. Office	523,022	553,083	552,584	566,349	13,266	2.40%	2.49%
Finance Office							
Salaries	1,042,967	1,035,939	1,058,745	1,090,612	54,673	5.28%	3.01%
Equipment / Furniture	1,631	500	500	2,500	2,000	400.00%	400.00%
Supplies / Materials	12,470	17,890	15,945	16,945	(945)	(5.28%)	6.27%
Contractual and Other	96,342	115,046	102,486	102,969	(12,077)	(10.50%)	0.47%
BOCES Services	3,220	3,317	3,280	3,378	61	1.84%	2.99%
Total Finance Office	1,156,629	1,172,692	1,180,956	1,216,404	43,712	3.73%	3.00%
Legal Services	76,986	89,250	89,250	118,712	29,462	33.01%	33.01%
Personnel Office							
Salaries	458,921	479,353	482,187	500,579	21,226	4.43%	3.81%
Equipment / Furniture	-	-	-	-	-	0.00%	0.00%
Supplies / Materials	13,664	10,400	15,300	15,400	5,000	48.08%	0.65%
Contractual and Other	127,954	128,592	128,592	168,200	39,608	30.80%	30.80%
BOCES Services	14,186	14,612	14,612	14,938	326	2.23%	2.23%
Total Personnel Office	614,724	632,957	640,691	699,117	66,160	10.45%	9.12%
Public Information							
Salaries	97,593	100,078	100,078	101,932	1,854	1.85%	1.85%
Equipment / Furniture	-	-	-	-	-	0.00%	0.00%
Supplies / Materials	175	400	400	400	-	0.00%	0.00%
Contractual and Other	41,617	58,825	58,825	58,825	-	0.00%	0.00%
BOCES Services	20,462	-	-	-	-	0.00%	0.00%
Total Public Information Office	159,846	159,303	159,303	161,157	1,854	1.16%	1.16%
TOTAL CENTRAL ADMINISTRATION	2,531,209	2,607,284	2,622,783	2,761,739	154,455	5.92%	5.30%

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I. GENERAL SUPPORT (Continued)

The 2019-20 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. Also included in this budget are expenses associated with Security.

The 2019-20 Plant Improvement budget, funding major maintenance and infrastructure projects, is budgeted in two areas: as a “Transfer to Capital Projects Fund,” (p. 18-19), and also in the facilities budget as “Plant Improvements.” Projects included in the Transfer to Capital Projects Fund will typically be larger projects and include architectural design costs. All these projects are identified on the District’s Master Facilities Plan consisting of items from the following components: Building Condition Survey, Roofing Master Plan, Fields Master Plan, Building Committee, Sustainability, Playgrounds and Other Identified Items. Projects in the Transfer to Capital Projects category are excludable in the calculation of the tax cap limit.

Excluding the Plant Improvement and Transfer to Capital Projects Fund budget, the facilities budget totals \$12,017,682, an increase of \$1,173,875 (10.8%) compared to 2018-19. In addition to contractual salary increases, the largest increase is for contractual work including Security (\$649,416) due primarily to the addition of visitor management and building safety personnel at all elementary buildings and additional personnel at both the Middle and High Schools; replacement of a large tractor and maintenance/grounds vehicles (\$129,575); continuation of the Middle School’s LED lighting retro-fit project (\$80,000); introduction of an interior painting program (\$75,000); and carpeting replacements (\$60,000). The annual appropriation for planned repairs/plant improvements is \$1,459,000 which is a decrease (\$112,508) from 2018-19. The Transfer to Capital Projects Fund budget is \$1,085,000; it includes the air conditioning of the Quaker Ridge and Fox Meadow libraries which is the second step in a three part air conditioning plan (\$385,000); elevator renovations at the Middle and High School (\$550,000); HVAC upgrades in the Middle School’s orchestra room to prevent humidity build-up and instrument damage (\$125,000); and anticipated district expenses related to a proposed Butler Fields lights project (\$25,000). The total amount of \$2,544,000 is \$327,508 lower than the current year. Specific funding requests are shown on page 29.

- Budgeted staffing levels for 2019-20 are consistent with current year levels.
- The District continues to seek ways to reduce its energy usage, including the use of LED lighting.
- The contractual and building equipment lines fund maintenance and inspection of HVAC, elevator, playground, gym and other building equipment. Snow plows and other snow removal equipment are replaced as needed. Also included in this category is the purchase of on-site composting supplies and carting in support of the District’s sustainability initiative.
- Funding for general refurbishment in individual buildings remains the same as last year. Principals designate these funds for specific projects. Requests for building refurbishment often exceed allocations.
- Investment in major maintenance represents 1.58% of total budget.

Facilities Department (Continued)

Safety, Security, and Emergency Management

The 2019-20 Safety, Security, and Emergency Management budget lies primarily within the budget for the Facilities department. Included in this budget are expenses associated with District's security consultant including our Chief of Safety, Security, and Emergency Management. Also included are funds for safety and security related supplies and equipment as identified by the District Emergency Response Team (DERT). In addition, \$175,000 of non-recurring costs has been budgeted in the Administrative Technology budget to cover the cost of servers and switches required for the installation of the district-wide video surveillance system which is being installed as part of the 2018 bond.

A new request for the 2019-20 budget as recommended by the security consultant and DERT and also reviewed by other district and building safety teams is the addition of unarmed visitor management and building safety personnel (safety monitors) at our elementary schools. Two individuals, contracted through the District's contracted security personnel provider, would be assigned to each building. Their roles in each building would be to manage the new security vestibules which will be constructed this summer, and to serve as indoor and outdoor roving safety and security monitors. This plan would allow for daily coverage of 16 hours per day extending from the time students arrive for instrument lessons until 5 p.m.

Also recommended and reviewed to be included as a new request for the 2019-20 budget are additional safety monitors to supplement current levels at the Middle and High schools. At the Middle school, the addition of 12 daily hours (20 total hours) will allow for early morning coverage and extend through early evening when there are a large number of student related activities. The additional hours would also provide for indoor and outdoor safety monitoring during the regular day. At the High School, the addition of 20 daily hours (50 total hours) will allow the monitoring of entrances from early morning through the evening when there are numerous student activities. The additional hours will also assist in traffic safety monitoring during dismissal. Also included in this budget request is 16 hours of coverage on Saturdays when the building is open to students for athletics and other activities.

District-wide, funds are included for visitor management coverage during all other school sponsored school activities such as athletic events, concerts and plays that may be scheduled at times outside of regular hours.

The total amount of \$1,294,031 is \$824,418 higher than the current year. Specific funding requests are shown below.

- Current and expanded visitor management and building safety personnel levels as described above: \$805,407
- Security consultation through Altaris Emergency Management Group including the Chief and Safety, Security and Emergency Management: \$186,624. (net cost after receiving BOCES aid the following year is approximately \$74,650)
- Purchase of servers and switches in support required for the installation of security cameras: \$175,000
- Funding for safety and security related equipment: \$127,000

					Budget to	%	%
	2017-18	2018-19	2018-19	2019-20	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
PLANT DEPARTMENT	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
Plant Operation							
Salaries	3,852,395	3,983,886	3,966,455	4,008,002	24,116	0.61%	1.05%
Equipment / Furniture	30,547	35,729	160,729	149,100	113,371	317.31%	(7.24%)
Supplies / Materials	175,078	172,225	194,225	211,075	38,850	22.56%	8.68%
Utilities	2,380,732	2,877,977	2,451,864	2,983,347	105,370	3.66%	21.68%
Contractual and Other	299,192	436,240	549,240	1,084,906	648,666	148.69%	97.53%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Plant Operation	6,737,945	7,506,057	7,322,513	8,436,430	930,373	12.39%	15.21%
Plant Maintenance							
Salaries	959,286	1,017,860	1,038,904	1,056,835	38,975	3.83%	1.73%
Equipment / Furniture	274,151	285,340	140,340	293,565	8,225	2.88%	109.18%
Supplies / Materials	291,731	290,300	290,300	304,000	13,700	4.72%	4.72%
Contractual and Other	1,378,206	1,519,750	1,534,410	1,749,252	229,502	15.10%	14.00%
Building Maintenance Projects	241,022	224,500	224,500	177,600	(46,900)	(20.89%)	(20.89%)
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Plant Maintenance	3,144,396	3,337,750	3,228,454	3,581,252	243,502	7.30%	10.93%
Plant Improv. (Budget is split as Transfer to CPF)*	1,088,998	1,571,508	1,779,560	1,459,000	(112,508)	(7.16%)	(18.01%)
PLANT DEPARTMENT	10,971,340	12,415,315	12,330,527	13,476,682	1,061,367	8.55%	9.30%

*The total Plant / Capital Improvements budget for 2019-20 totals \$2,544,000. This is \$327,508 less than the prior year combined Capital and Maintenance Plant Improvement budgets. See page 30 for a detailed listing of all projects.

A. Notes to Plant Operations Budget

1. Salaries and Overtime

These budget lines cover salaries for custodial services and facilities administration, including the director of plant services, an assistant director responsible for custodial and maintenance staff, a supervisor of special projects, one secretary, and a part-time office aide to handle community use of buildings. Salaries are contractually negotiated. The budget includes total staff of 48 custodial and cleaner positions for the 2019-20 school year. In addition to general cleaning, the elementary daytime staff sets up and breaks down classroom equipment to accommodate multiple uses of space, especially large instructional spaces.

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

2. Supplies and Contractual Services

The budget for custodial supplies is increased by \$38,580 over the current year due primarily to the inclusion of security and safety related supplies in this area. This budget also includes items purchased for staff in accordance with the labor contract: work boots, uniforms, etc. Contractual services is increased by \$648,666 due to the requested increase in visitor management and building safety personnel services.

3. Utilities

Utilities are either purchased from single source suppliers or bid in the open market. Heating and electrical consumption are related to outside temperature and usage, and the buildings' use at night for community activities. The energy market remains volatile. Burners may be switched daily between gas and oil, depending on price and temperature. Fuel oil and gas are anticipated to increase by \$54,100 in 2019-20.

The New York Power Authority (NYPA) provides electricity to the District. A contract with Westchester County government and its subdivisions permits electricity charges to fluctuate based on market factors. Increases in electrical delivery charges were granted to Con Edison recently and will be 6% a year for three years, which began in January 2017. Generation charges continue to fluctuate as their costs are more closely tied to fuel oil and natural gas commodity price changes. The 2019-20 budget in this area has been increased by \$58,425 in anticipation of additional air conditioned spaces.

4. Contractual and Other Services

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

B. Notes to Plant Maintenance Budget

1. *Salaries*

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

2. *Equipment*

These lines fund equipment for building maintenance and grounds upkeep. Equipment included in the 2019-20 budget request includes a lawn tractor for playing fields, one replacement maintenance vehicle and one replacement grounds vehicle. Funds are also used to replace snow removal equipment, as needed.

3. *Contractual Services – Maintenance*

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

4. *504 Accommodations*

Included in an equipment line, this area of the budget funds building accommodations mandated by Section 504 disability determinations, an unfunded federal mandate. This is a relatively new cost category; requests for air conditioning/HEPA filtration continue to grow. The facilities director works with the special education director in determining reasonable and appropriate accommodations as required by law, and with the Assistant Superintendent for Human Resources for needed accommodations for staff. This line is funded at \$33,000 for 2019-20. The level of expense, however, is difficult to predict.

5. *Building Maintenance Projects - Principals' Allocations*

Each principal annually reviews the needs of his/her building and sets priorities for work requests, based on health and safety considerations, enrollment needs, program improvements and general building appearance. Requests are reviewed with the director of facilities. Final determination of approved projects occurs once budget appropriations are approved. These allocations have been reduced by \$46,900 in the 2019-20 budget due to the implementation of a District-wide interior painting program.

C. Special Projects and Transfer to Capital Projects Fund

The following is an update of previously funded facilities improvements, and a list for 2019-20 that includes the highest-priority projects. These address safety, security, program and maintenance issues. The total request is \$2,544,000 consisting of \$1,459,000 in Plant Improvement Projects and \$1,085,000 in Transfer to Capital Projects.

Update on Previously Funded Projects

- At the High School, Butler Field was re-turfed with new synthetic turf this past fall. The new field replaces the original turf which was installed in 2005. New track re-surfacing will be completed in late spring. Budget: \$1,900,000. Final Projected Cost: \$1,639,150.
- District-wide roof repairs were included in the 2018-19 budget for \$325,000. Final Projected Cost: \$300,300.
- At Greenacres, exterior painting of all wood trim work was completed below the budget of \$75,000. Final Cost: \$52,500.
- At Fox Meadow, the Building Condition Survey identified the field access stairway as in poor condition and in need of replacement. Bids for this project were much higher than estimated and were rejected. The project has been re-engineered and re-estimated for inclusion in the 2019-20 budget. Budget: \$95,000. Final Cost: N/A.
- Also at Fox Meadow, the paving of an outdoor space in order to provide a safe and usable year round outdoor recess and teaching space for K-2 students was completed. Budget: \$195,000. Final Cost: \$264,495.
- At the Middle School the Building Conditions Survey identified areas of retaining wall that were in poor condition and were reconstructed. Budget: \$200,000. Final Cost: \$249,161.
- Also at the Middle School, continuation of the phased renovation of staff bathrooms was completed. Budget: \$150,000. Final Cost: 78,364.
- Also at the Middle School, the CHOICE building was identified as requiring extensive renovations. In lieu of this costly project and in order to provide a similar experience, space was made available in the main building for this program which required minor renovations. Budget: \$85,000. Final Cost: \$36,000.
- At the High School, improvements to the auditorium were identified as being necessary in maintaining and enhancing this highly used space. LED house and stage lighting enhancements were identified as the top priorities and completed. Budget: \$100,000. Final Cost: \$111,475.
- District-wide, the Building Conditions Survey has identified a long list of smaller project items to be repaired or replaced which impact the safety, security, health or comfort of building occupants. Prioritized items within budget parameters continue to be completed throughout the school year. Budget: \$260,000. Final Projected Cost: \$260,000.
- At the Middle and High Schools, a total of three commercial water heaters of the same vintage failed and needed to be replaced. Budget: \$0. Final Projected Cost: \$232,200 primarily funded from net surplus of other projects.

Requested Projects 2019-20

- On an annual basis the District includes painting of the exterior portions of one of its buildings. The 2019-20 budget includes funds for this work at Fox Meadow. Budget: \$75,000.
- At Fox Meadow, the Building Condition Survey identified the field access stairway as in poor condition and in need of replacement. Bids for this project were much higher than estimated and were rejected as part of the 2018-19 budget. The project has been re-engineered and re-estimated for inclusion in the 2019-20 budget. Budget: \$240,000.
- At the Middle School, the auditorium stage rigging is in need of replacement due to safety concerns. Budget: \$225,000.
- Also at the Middle School, replacement of the two remaining commercial water heaters. Budget: \$189,000.

- Also at the Middle School, an additional emergency egress needs to be created in the band room to increase safe occupancy levels. Budget: \$80,000.
- Also at the Middle School, an upgrade to the HVAC system for the new orchestra room will resolve humidity and heating issues that are causing damage to string instruments. Budget: \$125,000.
- Also at the Middle School, the main elevator in the great hall is in need of major repair including the replacement of critical components. Budget: \$150,000.
- Also at the High School, the Foreign Language Wing elevator to the 4th floor requires major repair and extensive replacement of critical components. Budget \$400,000.
- Also at the High School, in support of anticipated District related expenses associated with a potential Butler Field lighting project. Budget: \$25,000
- District-wide, the Building Conditions Survey has identified a long list of smaller project items to be repaired or replaced which impact the safety, security, health or comfort of building occupants. Items from this prioritized list are recommended to be resolved through an annual allocation of funds. Budget: \$200,000.
- District-wide, roof repair and brick re-pointing as identified by the District's roof consultants. Budget: \$325,000.
- District-wide, as part of a three-phase plan to provide cool learning spaces on high heat days; air conditioning at the Quaker Ridge and Fox Meadow libraries. Budget: \$385,000.
- District-wide, Board of Education Meeting room and Business Office furniture replacement. Budget \$125,000.

SCHOOL	PROJECT	PLANT IMPROVEMENT	TRANSFER TO CAPITAL	TOTAL AMOUNT
Fox Meadow	Exterior Painting	\$ 75,000		\$ 75,000
Fox Meadow	Field Access Stair Renovation	\$ 240,000		\$ 240,000
Middle School	Auditorium Improvements - Rigging Replacement	\$ 225,000		\$ 225,000
Middle School	Replace Water Heaters	\$ 189,000		\$ 189,000
Middle School	Additional Emergency Egress - Band Room	\$ 80,000		\$ 80,000
Middle School	HVAC Upgrade - Orchestra Room	\$ -	\$ 125,000	\$ 125,000
Middle School	Main Elevator Upgrade	\$ -	\$ 150,000	\$ 150,000
High School	Elevator Upgrade	\$ -	\$ 400,000	\$ 400,000
District-wide	Roofing Repairs and Brick Repointing	\$ 325,000		\$ 325,000
District-wide	Air Conditioning - Quaker Ridge and Fox Meadow Libraries	\$ -	\$ 385,000	\$ 385,000
District-wide	Butler Field - Lights feasibility	\$ -	\$ 25,000	\$ 25,000
District-wide	Small Project items identified in Building Condition Survey	\$ 200,000		\$ 200,000
District-wide	Board Room and Business Office Renovations	\$ 125,000	\$ -	\$ 125,000
GRAND TOTALS	2019-20 Budget Impact	\$1,459,000	\$1,085,000	\$2,544,000

I. GENERAL SUPPORT (Continued)

Administrative Technology Budget

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

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

The Data Services team continues to implement new technology solutions and enhancements throughout the District. The equipment budget includes a one-time increase of \$175,000 to cover the cost of servers and switches required for the installation of the District-wide video surveillance system, which is being installed as part of the 2018 Bond.

					Budget to	%	%
	2017-18	2018-19	2018-19	2019-20	Budget	Inc. / (Dec)	
ADMINISTRATIVE TECHNOLOGY	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
Administrative Technology							
Salaries	619,429	640,958	644,837	659,276	18,318	2.86%	2.24%
Equipment / Furniture	720,393	75,407	75,407	250,000	174,593	231.53%	231.53%
Supplies / Materials	24,054	30,789	30,789	28,500	(2,289)	(7.43%)	(7.43%)
Contractual and Other	197,011	207,415	207,415	206,504	(911)	(0.44%)	(0.44%)
BOCES Services	108,125	107,937	107,937	115,466	7,529	6.98%	6.98%
TOTAL ADMINISTRATIVE TECHNOLOGY	1,669,011	1,062,506	1,066,385	1,259,746	197,240	18.56%	18.13%

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, cyber coverage, Board liability and an umbrella policy, as well as student accident insurance, underground storage tank insurance and surety bonds, all from separate carriers. The budget shows an increase of \$31,584, or 5.52% compared to the current year estimated actual, and an increase of 2.30% compared to the current year budget.

2. District Memberships

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

3. BOCES Administrative and Facilities Fees

This line represents a required assessment from Southern Westchester BOCES for administrative costs, as well as rental fees for classroom space in lower Westchester. It will increase by \$76,452 compared to the 2018-19 budgeted assessment, an 11.60% increase. This increase is due to an increase in Scarsdale’s share of the BOCES overhead based on enrollment and student attendance. **See Appendix D for a 10-year history of BOCES assessments.**

4. Tax Certiorari Appropriation & Refund of School Taxes

The Tax Certiorari Reserve balance as of June 30, 2018 was \$4,686,211. The projected balance for June 30, 2019 is \$4,779,935 based on estimated refunds of \$1,025,000. Actual refunds of less than \$1,025,000 will result in a higher reserve balance as of June 30, 2019 whereas refunds higher than \$1,025,000 will result in a smaller reserve balance as of June 30, 2019. The 2019-20 Budget, includes \$950,000 to help fund future Tax Certiorari settlements / reserves, while \$25,000 continues to be included in the 2019-20 Budget to be used for tax refunds that are covered under other parts of NYS law that are specifically not defined as Tax Certioraris. **See Appendix E for a 10-year history of tax certiorari settlements.**

					Budget to	%	%
	2017-18	2018-19	2018-19	2019-20	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
SPECIAL ITEMS	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
District Insurance	557,835	590,286	572,251	603,835	13,549	2.30%	5.52%
Memberships	28,260	35,633	35,633	35,633	-	0.00%	0.00%
BOCES Administration Charge	587,185	658,933	658,933	735,385	76,452	11.60%	11.60%
Judgements and Claims, incl. Tax Cert. Pymts.	1,069,312	1,050,000	1,050,000	975,000	(75,000)	(7.14%)	(7.14%)
TOTAL SPECIAL ITEMS	2,242,592	2,334,852	2,316,817	2,349,853	15,001	0.64%	1.43%

Please proceed to the next page

	2017-18	2018-19	2018-19	2019-20	Budget to	%	%
	Actual	Adopted	Estimate	Proposed	Budget	Inc. / (Dec)	
	Expended	Budget	Expended	Budget	\$ Increase	Budget to	Budget to
					(Decrease)	Budget	Est. Exp.
II INSTRUCTION							
Admin & Prog. Improv.	6,464,376	6,580,705	6,538,495	6,581,847	1,142	0.02%	0.66%
Day School Program	56,546,119	57,567,328	57,001,023	58,755,809	1,188,481	2.06%	3.08%
Special Education	12,870,440	13,196,256	13,598,803	14,281,834	1,085,578	8.23%	5.02%
Instructional Support	1,786,537	1,882,535	1,847,766	2,051,235	168,700	8.96%	11.01%
Pupil Personnel	7,207,236	7,329,926	7,204,207	7,543,921	213,995	2.92%	4.72%
TOTAL INSTRUCTION	84,874,707	86,556,751	86,190,294	89,214,646	2,657,896	3.07%	3.51%
Encumbrances - Year End	683,795	-	-	-	-		
GRAND TOTAL INSTRUCTION	85,558,502	86,556,751	86,190,294	89,214,646	2,657,896	3.07%	3.51%

II. INSTRUCTION

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

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

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

INSTRUCTION	2017-18 Actual Expended	2018-19 Adopted Budget	2018-19 Estimate Expended	2019-20 Proposed Budget	Budget to	%	%
					Budget \$ Increase (Decrease)	Inc. / (Dec)	
						Budget to Budget	Budget to Est. Exp.
ADMINISTRATION							
Asst. Sup't. for Instruction's Office							
Salaries	334,557	293,374	297,325	305,775	12,401	4.23%	2.84%
Equipment / Furniture	-	-	-	-	-	0.00%	0.00%
Supplies / Materials	978	4,500	4,500	4,500	-	0.00%	0.00%
Contractual and Other	11,226	22,452	57,452	22,452	-	0.00%	(60.92%)
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Assist. Sup't for Instruc. Office	346,760	320,326	359,277	332,727	12,401	3.87%	(7.39%)
Supervision							
Salaries							
Salaries - Edgewood	464,199	471,778	474,639	479,881	8,103	1.72%	1.10%
Salaries - Fox Meadow	518,017	505,885	485,288	452,678	(53,207)	(10.52%)	(6.72%)
Salaries - Greenacres	448,722	463,732	463,499	473,176	9,444	2.04%	2.09%
Salaries - Heathcote	458,813	466,158	470,339	476,011	9,853	2.11%	1.21%
Salaries - Quaker Ridge	473,260	504,822	502,250	515,093	10,271	2.03%	2.56%
Salaries - Middle School	843,798	807,996	800,043	788,014	(19,982)	(2.47%)	(1.50%)
Salaries - High School	1,251,358	1,265,177	1,229,526	1,258,247	(6,930)	(0.55%)	2.34%
Salaries - Districtwide	157,441	161,378	160,435	162,399	1,021	100.00%	1.22%
Total Salaries	4,615,608	4,646,926	4,586,019	4,605,499	(41,427)	(0.89%)	0.42%
Equipment / Furniture	67,459	30,734	30,734	31,898	1,164	3.79%	3.79%
Supplies / Materials	54,784	54,840	54,840	59,845	5,005	9.13%	9.13%
Contractual and Other	67,763	96,231	96,231	105,157	8,926	9.28%	9.28%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Supervision - Principals' Offices	4,805,613	4,828,731	4,767,824	4,802,399	(26,332)	(0.55%)	0.73%

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

\$462,726

This budget funds projects for the implementation of the transition plan. Last year, 187 curriculum projects were funded, most of which were related to Curriculum Integration at the elementary level and department and interdisciplinary program improvements at the Middle School and High School.

Arts and Aesthetic Education Initiative

\$87,833

The investment in arts and aesthetic education addresses the District's strategic goals. Included in this budget are funds for: (1) Alvin Ailey programs in the schools; (2) relationships with external art institutions; (3) visiting artists and associated programs.

Interdependence Institute

\$42,549

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

Scarsdale Teachers Institute

\$302,763

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

Center for Innovation

\$50,000

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

Professional Development

\$357,000

Teacher Grants \$144,000

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

Enhancing Instruction (Academic Subjects) \$213,000

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

Sustainability Initiative

\$80,000

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

\$63,850

One of the District's strategic goals is to use data to improve instruction. This budget includes \$12,000 to bring in committees of college professors who work with teachers to develop, validate and assess High School curricular offerings. This budget also provides \$51,850 to assess the District's strategic initiatives.

INSTRUCTION (Continued)	2017-18 Actual Expended	2018-19 Adopted Budget	2018-19 Estimate Expended	2019-20 Proposed Budget	Budget to \$ Increase (Decrease)	%	
						Inc. / (Dec)	
PROGRAM IMPROVEMENT						Budget to Budget	Budget to Est. Exp.
Staff Development							
Program Improvement	480,575	451,000	451,000	462,726	11,726	2.60%	2.60%
Arts & Education Initiative	51,987	89,183	89,183	87,833	(1,350)	(1.51%)	(1.51%)
Interdependence Institute	67,112	64,549	44,549	42,549	(22,000)	(34.08%)	(4.49%)
Teachers' Institute	278,908	294,585	295,812	302,763	8,178	2.78%	2.35%
Center for Innovation	46,053	50,000	50,000	50,000	-	0.00%	0.00%
Professional Development	300,324	353,481	352,000	357,000	3,519	1.00%	1.42%
Sustainability Initiative	67,918	65,000	65,000	80,000	15,000	23.08%	23.08%
Curriculum Research & Assessment	19,124	63,850	63,850	63,850	-	0.00%	0.00%
Total Staff Development	1,312,002	1,431,648	1,411,394	1,446,721	15,073	1.05%	2.50%
TOTAL ADMIN. & IMPROVEMENT	6,464,376	6,580,705	6,538,495	6,581,847	1,142	0.02%	0.66%

II. INSTRUCTION (Continued)

Teaching – Day School Program

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

The four-year agreement between the Scarsdale Teachers Association and the Board of Education provides for salary increases through the 2019-20 school year.

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

The structure of Scarsdale's salary schedule is typical for districts in Westchester County.

At the elementary schools, enrollment projections show a need for one fewer classroom teacher overall when compared with last year's budget, inclusive of 2.0 FTE contingency for fluctuations in general (1.0) and special education (1.0) enrollments.

At the High School, anticipated course enrollments and student support needs have resulted in the addition of three new teaching positions. First, a 1.0 FTE STEAM Teacher (Math certified) will restore our interdisciplinary Math elective, reduce class sizes in mathematics, and provide teaching power for expanding enrollment in the innovative STEAM electives. Next, a 1.0 FTE Science Teacher will enable us to accommodate Research and AT program expansion and to reduce class size in AT and accelerated courses. Finally, a 1.0 FTE Academic Support (pre-referral) person is needed to allow additional students who are not classified to receive needed building-level supports.

Appendix B reflects additions and subtractions to staff.

Non-salary instructional costs are allocated to each building on a per-pupil basis. Principals assign these funds to specific departments based on need. Three years ago, as part of the 2015-16 budget, funding was increased by 5% to address the rising cost of textbooks and supplies. Prior to 2015-16 these allocations had been reduced by 17% compared to the 2009-10 level. Additionally, in 2017-18 the District increased the per-pupil allocations by another 1.25%, however for 2018-19 these amounts were held flat. In 2019-20 as CPI has increased, the per-pupil allocations were increased again by 2.5%. Currently the per-pupil allocation is \$267 at the High School, \$241 at the Middle School, and \$187 at the elementary schools.

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

INSTRUCTION (Continued)	2017-18	2018-19	2018-19	2019-20	Budget to	%	%
	Actual Expended	Adopted Budget	Estimate Expended	Proposed Budget	Budget \$ Increase (Decrease)	Inc. / (Dec) Budget to Budget	Budget to Est. Exp.
Day School Program							
Salaries							
Salaries - Edgewood	4,360,833	4,544,446	4,456,609	4,557,718	13,272	0.29%	2.27%
Salaries - Fox Meadow	4,952,197	5,157,069	4,994,290	5,102,142	(54,927)	(1.07%)	2.16%
Salaries - Greenacres	3,889,317	3,867,502	3,872,162	3,968,563	101,061	2.61%	2.49%
Salaries - Heathcote	3,969,976	4,068,330	4,172,118	4,279,519	211,189	5.19%	2.57%
Salaries - Quaker Ridge	4,959,168	4,970,146	4,840,118	4,953,807	(16,339)	(0.33%)	2.35%
Sub-Total Salaries Elem. Schools	22,131,491	22,607,493	22,335,297	22,861,749	254,256	1.12%	2.36%
Salaries - Middle School	12,215,997	12,391,165	12,188,999	12,460,707	69,542	0.56%	2.23%
Salaries - High School	17,715,408	18,251,748	17,769,555	18,598,360	346,612	1.90%	4.66%
Salaries - Districtwide	2,302,805	1,987,359	2,411,009	2,308,561	321,202	16.16%	(4.25%)
Total Salaries	54,365,701	55,237,765	54,704,860	56,229,377	991,612	1.80%	2.79%
 Equipment / Furniture	309,854	266,452	266,452	362,987	96,535	36.23%	36.23%
Supplies / Materials	1,335,279	1,341,894	1,341,894	1,412,504	70,610	5.26%	5.26%
Contractual and Other	404,589	588,628	555,228	618,352	29,724	5.05%	11.37%
BOCES Services	130,697	132,589	132,589	132,589	-	0.00%	0.00%
 Total Day School Program	56,546,119	57,567,328	57,001,023	58,755,809	1,188,481	2.06%	3.08%

II. INSTRUCTION (Continued)

Special Education Budget

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

This year's budget allocation maintains all current special education services and maintains the ability to respect all of the appropriate class size guidelines dictated by District practice and State regulations. The allocation also includes funding for two integrated co-teaching sections in Kindergarten with a contingent position for a third. Otherwise, there are no new programs or initiatives advanced through this budget.

The salary section of this budget shows a larger than usual increase. The increase in this budget line is the result of (1) a contingent special education teacher for the possible third integrated co-teaching section, (2) contractual salary adjustments, and (3) the realignment of the teaching aides salary accounts from the Day School Program to the Special Education Program. Many of our aides perform both special education and general education tasks. This year, an adjustment in the way we report hours has allowed us to be more accurate in dividing their duties into the appropriate categories. Consequently, approximately \$400,000 of the salaries budget line is representative of this realignment. This allocation better captures the actual duties that aides are performing, but does not indicate a change in headcount or overall cost from the estimated actual expense of 2018-2019.

In addition to providing academic instruction, the District addresses students' physical health, language, and emotional needs by offering additional related services, including counseling, nursing, occupational therapy, physical therapy, and other supplemental support. In some cases, the District is required to provide instruction to students who are hospital-bound or restricted to their homes because of medical, physical or emotional conditions. All of these services are included in the 2019-20 allocation.

INSTRUCTION (Continued)	2017-18 Actual Expended	2018-19 Adopted Budget	2018-19 Estimate Expended	2019-20 Proposed Budget	Budget to \$ Increase (Decrease)	% Inc. / (Dec)	%
						Budget to Budget	Budget to Est. Exp.
Special Education							
Salaries - All Schools	8,141,296	8,651,183	9,036,763	9,428,037	776,854	8.98%	4.33%
Other Costs	92,027	93,031	93,031	93,031	-	0.00%	0.00%
BOCES Services	2,504,461	2,267,477	2,655,111	2,759,738	492,261	21.71%	3.94%
Contractual School Services	2,132,656	2,184,565	1,813,898	2,001,028	(183,537)	(8.40%)	10.32%
Total Special Education	12,870,440	13,196,256	13,598,803	14,281,834	1,085,578	8.23%	5.02%

II. INSTRUCTION (Continued)

Instructional Support

Network and Technical Services

The Network and Technical Services teams are part of the Information Technology department. The Network Services team manages the District's network infrastructure, servers, phone system, and computer hardware. The team is responsible for maintaining the District's servers and Internet services. It also engineers software solutions, and provides other support related to computer and network security.

The Technical Services team repairs audiovisual equipment, computers, and peripherals. The team delivers and configures equipment, and provides technical support to the schools' faculty and staff district-wide. The Technical Services team is responsible for specifying, purchasing, and installing District A/V and computer hardware, as well as for maintaining District A/V and computer inventory. It is also responsible for sound and stage lighting systems, District-wide, and manages the installation and maintenance of mounted classroom display technology. In addition, the team hosts and provides programming for the District's public access Cable Channel 77, and Verizon FIOS Channel 27. Programs include televised Board of Education reports and other school-related programming. A schedule of current programming can be found on the District Website.

This budget includes an increase of \$21,000 to cover the replacement of outdated video production equipment.

Instructional Technology

The Instructional Technology budget supports the goals of the District's three-year technology plan that was adopted by the Board and approved by NYSED. This budget includes salaries for the Director of Instructional Technology and Innovation, network specialists, and hardware technicians. It also provides approximately \$232,000 for K-12 instructional software and online services, of which approximately \$75,000 is "reimbursed" by state software aid. The budget also provides for District Internet access and government-mandated Internet filtering services, as well as school library technology and support for subscription databases

The lease-purchase program for the long-range technology plan is funded through debt service, but is discussed here. The hardware lease-purchase budget is \$1,550,000 as specified in the District's Technology Plan. This budget will continue the elementary 1:1 program in grades 3-5 and provide additional technology to the K-2 program, as well as replace obsolete equipment. Funds will also be used to continue the Middle School 1:1 program in grade 6 and expand it to grade 7, and replace obsolete instructional technology at the Middle School and High School. The budget will also provide funds for replacing outdated peripherals and upgrades to classroom display technology.

					Budget to	%	%
	2017-18	2018-19	2018-19	2019-20	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
INSTRUCTIONAL SUPPORT	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
Audiovisual Services							
Salaries	410,946	410,990	420,989	461,857	50,867	12.38%	9.71%
Equipment / Furniture	24,710	16,000	16,000	37,000	21,000	131.25%	131.25%
Supplies / Materials	20,194	20,750	20,750	20,750	-	0.00%	0.00%
Contractual and Other	124,737	141,500	141,500	141,500	-	0.00%	0.00%
BOCES Services	-	-	-	-	-	#DIV/0!	0.00%
Total Audiovisual Services	580,586	589,240	599,239	661,107	71,867	12.20%	10.32%
Instructional Computers							
Salaries	750,325	770,712	725,944	781,518	10,806	1.40%	7.66%
Consulting Fees	2,100	2,000	2,000	2,100	100	0.00%	0.00%
Instructional Computer Software	198,060	218,045	218,045	232,500	14,455	6.63%	6.63%
Other Expenses	250,670	297,538	297,538	369,010	71,472	24.02%	24.02%
BOCES Services	4,795	5,000	5,000	5,000	-	0.00%	0.00%
Total Instructional Computers	1,205,951	1,293,295	1,248,527	1,390,128	96,833	7.49%	11.34%
TOTAL INSTRUCTIONAL SUPPORT	1,786,537	1,882,535	1,847,766	2,051,235	168,700	8.96%	11.01%

II. INSTRUCTION (Continued)

Pupil Personnel Services

Guidance

This budget provides for the salaries, equipment, supplies, and other items necessary to provide guidance services at the Middle School and High School.

Contractual Services (Guidance)

Included in the Guidance budget under contractual services are the fees for social workers at the Middle and High Schools provided by the Scarsdale Edgemont Family Counseling Service inclusive of the proposed increase for a part-time Drug and Alcohol Task Force Coordinator.

Psychological Services

This budget provides for the salaries, equipment, supplies and other items necessary to provide psychological services to seven schools. It includes the proposed 1.0 psychologist to provide testing services.

Health Services

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

Interscholastic Athletics

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

	2017-18	2018-19	2018-19	2019-20	Budget to	%	%
	Actual	Adopted	Estimate	Proposed	Budget	Inc. / (Dec)	
PUPIL PERSONNEL SERVICES	Expended	Budget	Expended	Budget	\$ Increase (Decrease)	Budget to Budget	Budget to Est. Exp.
Guidance							
Salaries	2,428,645	2,487,552	2,417,377	2,483,901	(3,651)	(0.15%)	2.75%
Equipment / Furniture	-	-	-	-	-	0.00%	0.00%
Supplies / Materials	2,189	3,031	3,031	2,835	(196)	(6.47%)	(6.47%)
Contractual and Other	266,265	280,152	272,228	287,263	7,111	2.54%	5.52%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Guidance	2,697,099	2,770,735	2,692,636	2,773,999	3,264	0.12%	3.02%
Psychological Services							
Salaries	1,492,426	1,507,886	1,487,882	1,638,984	131,098	8.69%	10.16%
Equipment / Furniture	-	500	500	500	-	0.00%	0.00%
Supplies / Materials	12,028	12,700	12,700	12,700	-	0.00%	0.00%
Contractual and Other	1,087	1,500	41,850	1,500	-	0.00%	(96.42%)
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Psychological Services	1,505,542	1,522,586	1,542,932	1,653,684	131,098	8.61%	7.18%
Health Services							
Salaries	1,055,349	1,057,365	977,355	990,624	(66,741)	(6.31%)	1.36%
Equipment / Furniture	-	500	500	500	-	0.00%	0.00%
Supplies / Materials	24,769	31,500	31,500	31,500	-	0.00%	0.00%
Contractual and Other	191,200	207,765	207,765	211,834	4,069	1.96%	1.96%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Health Services	1,271,319	1,297,130	1,217,120	1,234,458	(62,672)	(4.83%)	1.42%
Interscholastic Athletics							
Salaries	1,238,458	1,239,291	1,242,289	1,294,780	55,489	4.48%	4.23%
Equipment / Furniture	18,775	17,000	17,000	52,000	35,000	205.88%	205.88%
Supplies / Materials	78,730	79,000	79,000	79,000	-	0.00%	0.00%
Contractual and Other	266,941	276,000	276,000	313,000	37,000	13.41%	13.41%
BOCES Services	130,373	128,184	137,230	143,000	14,816	11.56%	4.20%
Total Interscholastic Athletics	1,733,276	1,739,475	1,751,519	1,881,780	142,305	8.18%	7.44%
TOTAL PUPIL PERSONNEL SVCS.	7,207,236	7,329,926	7,204,207	7,543,921	213,995	2.92%	4.72%

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	2017-18 Actual Expended	2018-19 Adopted Budget	2018-19 Estimate Expended	2019-20 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec) Budget to	% Budget to Est. Exp.
III TOTAL PUPIL TRANSPORTATION	3,873,759	4,190,581	4,156,107	4,366,374	175,793	4.19%	5.06%
Encumbrances - Year End	1,393	-	-	-	-		
GRAND TOTAL PUPIL TRANS.	3,875,152	4,190,581	4,156,107	4,366,374	175,793	4.19%	5.06%

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 approximately 1,892 students for regular education programs in the District, or almost 40% of District students. This percentage remains consistent over time.
- By law, the District must transport students living 1.5 miles or more from private/parochial schools located within a 15-mile radius of their Scarsdale address. Special education students attending District-approved programs inside and outside Scarsdale are eligible for transportation without regard to distance. The District transports 277 students to 58 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 eight bus monitors to provide supervision. The department works with the Special Education Director to determine this staffing.
- The District transports students to athletic and other extracurricular events and on school-related field trips where possible.

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

Fuel costs have slightly increased over recent years. The 2018-19 budget assumed a cost per gallon of \$2.50; the most recent billing from the Village of Scarsdale reflected a price of \$2.15 per gallon for diesel, and \$1.80 per gallon for unleaded gasoline. The 2019-20 gasoline budget will remain at \$2.50 per gallon to accommodate unforeseen fluctuations.

The District's fleet is aging, and its average age exceeds nine years. A long-range vehicle replacement program is supported by a rigorous evaluation process. No large buses were purchased in 2007-08 and 2011-12 and one each was purchased in 2008-09, 2009-10, 2010-11, and 2013-14. Two large buses were funded in 2014-15 and one large bus, three mini-buses, one wheelchair van, and two small vehicles were funded in 2015-16. In 2016-17, two large buses and two mini-buses were purchased. In 2017-18, one large bus, three mini-buses, and three small vehicles were purchased. In 2018-19, two large buses, and one handicapped accessible bus were purchased. In the 2019-20 budget, one large bus, two mini-buses and one handicapped accessible bus are requested. New for 2019-20 purchases will be the inclusion of three-point safety belts on all buses. Budget: \$250,600. The District needs to make similar additions to the fleet each year in order to keep up with appropriate vehicle replacement. If the District does not replace buses as scheduled, it may need to enter into a new lease-finance arrangement in coming years. The equipment line also includes an allowance for replacing radio equipment. **See Appendix H for detailed vehicle information.**

Contracted Services is the second largest component of this budget. This portion includes maintenance/repair of the District's fleet, and transportation not provided by District vehicles. Maintenance costs continue to be monitored, focusing on timely maintenance and repair of vehicles which 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. This component of Contracted Services is anticipated to increase by \$120,411 next year primarily due to personnel related costs. The rental cost for this space is \$126,305, which includes include leased space to accommodate the buses. Overall, 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.

	2017-18	2018-19	2018-19	2019-20	Budget to	%	%
	Actual	Adopted	Estimate	Proposed	Budget	Inc. / (Dec)	
	Expended	Budget	Expended	Budget	\$ Increase	Budget to	Budget to
					(Decrease)	Budget	Est. Exp.
DISTRICT OPERATED VEHICLES							
Salaries	2,375,854	2,409,827	2,428,777	2,495,459	85,632	3.55%	2.75%
Equipment / Furniture	344,066	296,000	274,576	254,600	(41,400)	(13.99%)	(7.28%)
Supplies / Materials	126,949	250,450	200,450	259,300	8,850	3.53%	29.36%
Contractual and Other	58,742	68,225	68,225	69,025	800	1.17%	1.17%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total District Operated Vehicles	2,905,611	3,024,502	2,972,028	3,078,384	53,882	1.78%	3.58%
CONTRACTUAL SERVICES							
Garage Equipment	-	-	-	-	-	0.00%	0.00%
Vehicle Maint. & Repair	958,398	1,010,274	1,028,274	1,130,685	120,411	11.92%	9.96%
Lease - Maintenance Facility	-	126,305	126,305	126,305	-	0.00%	0.00%
Contractual and Other	520	14,500	14,500	14,500	-	0.00%	0.00%
Athletics & Extracurricular	17,750	15,000	15,000	16,500	1,500	10.00%	10.00%
BOCES Services	(8,520)	-	-	-	-	#DIV/0!	#DIV/0!
Total Contractual Services	968,148	1,166,079	1,184,079	1,287,990	121,911	10.45%	8.78%
TOTAL TRANSPORTATION	3,873,759	4,190,581	4,156,107	4,366,374	175,793	4.19%	5.06%

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	2017-18 Actual Expended	2018-19 Adopted Budget	2018-19 Estimate Expended	2019-20 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec) Budget to	% Budget to Est. Exp.
IV TOTAL COMMUNITY SVCS.	326,576	353,316	345,816	362,323	9,007	2.55%	4.77%
Encumbrances - Year End	-	-	-	-	-		
GRAND TOTAL COMMUNITY SVCS.	326,576	353,316	345,816	362,323	9,007	2.55%	4.77%

IV. COMMUNITY SERVICES

Civic Activities and Census

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

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.

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

	2017-18 Actual Expended	2018-19 Adopted Budget	2018-19 Estimate Expended	2019-20 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec) Budget to	% Budget to Est. Exp.
CIVIC ACTIVITIES							
Recreation Department	51,277	50,225	52,815	54,241	4,016	8.00%	2.70%
Community Groups	24,699	43,050	40,460	41,552	(1,498)	(3.48%)	2.70%
School Functions	147,645	157,850	157,850	162,112	4,262	2.70%	2.70%
Total Civic Activities	223,621	251,125	251,125	257,905	6,780	2.70%	2.70%
CENSUS	102,955	102,191	94,691	104,418	2,227	2.18%	10.27%
TOTAL COMMUNITY SVC.	326,576	353,316	345,816	362,323	9,007	2.55%	4.77%

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	2017-18	2018-19	2018-19	2019-20	Budget to	%	%
	Actual	Adopted	Estimate	Proposed	Budget	Inc. / (Dec)	
	Expended	Budget	Expended	Budget	\$ Increase	Budget to	Budget to
					(Decrease)	Budget	Est. Exp.
V UNDISTRIBUTED							
Employee Benefits	36,881,764	36,851,470	35,498,478	35,723,201	(1,128,269)	(3.06%)	0.63%
Debt Service - Lease Purchases	2,307,750	2,352,766	2,358,288	2,412,081	59,315	2.52%	2.28%
Debt Service - Bonds	7,685,267	7,669,300	7,669,300	7,614,280	(55,020)	(0.72%)	(0.72%)
TOTAL UNDISTRIBUTED	46,874,781	46,873,536	45,526,066	45,749,562	(1,123,974)	(2.40%)	0.49%
Encumbrances - Year End	34,314	-	-	-	-		
GRAND TOTAL UNDISTRIBUTED	46,909,095	46,873,536	45,526,066	45,749,562	(1,123,974)	(2.40%)	0.49%

V. UNDISTRIBUTED COSTS

Employee Benefits

Teachers Retirement System/Employee Retirement System Assessments

These are mandatory contributions to the NYS Retirement Systems. 2019-20 contribution rates for both the Teachers' Retirement System (TRS) and the Employees' Retirement System (ERS) will decrease compared to the 2018-19. For the ERS, the required weighted average contribution for 2018-19 was 14.54% of salary; for 2019-20, that will decrease to an estimated 14.46% or 0.6% less. The TRS contribution for 2018-19 was 10.62% of salary; for 2019-20, that rate will decrease to an estimated 8.86%, a 16.6% decrease.

Social Security/Medicare

This represents the District's share of the FICA tax. For 2019, the maximum wage base is \$132,900. Because the District's fiscal year covers two calendar years, we must estimate the maximum wage for 2020. This budget assumes an increase in the 2020 maximum wage base based on recent trends. Coupled with contractual salary increases, this will result in a 4.00% budget-to-estimated actual increase in FICA expense.

Health Insurance

The budget for the self-insured health plan is decreasing 1.95% on a budget to budget basis and increasing 5.83% when compared to this year's estimated actual result. This number reflects a continued premium contribution to health care by members of the Scarsdale Teachers Association as well as contributions from all other bargaining units with an increase in contribution rates slated for 2019-20. The District relies on stop-loss insurance to reduce its risk from excessive claims volatility.

Dental Insurance and Other Union Welfare Funds

The Scarsdale Teachers Association, regardless of the union affiliation of the employee, manages dental insurance and other items included in the District's benefit package. The District pays the STA a contractually stipulated amount, times the number of covered employees. The 2019-20 contribution of \$1,976 per full-time employee is up \$20 compared to the \$1,956 contribution in 2018-19.

Life Insurance

The District pays for term life insurance for nearly all District employees. The cost is expected to increase 4.0% after holding flat in the current year.

Unemployment Insurance

While the District does not pay unemployment insurance premiums, it is required to reimburse the state on a dollar-for-dollar basis for any employees determined to be eligible for District coverage. There is no change in the current year budget.

Workers' Compensation

This mandated coverage is estimated to decrease by 0.46% compared to the current year's estimated actual. The decrease is based on the District's recent experience in our workers' compensation consortium as well as a current year increase in earnings on the consortium investments.

Other Benefits

This category primarily includes the contractually negotiated reimbursement to District retirees for Medicare premiums. These reimbursements have not increased as much as was originally budgeted in 2016-17 or 2017-18 due to a successfully negotiated reduction in benefits. 2018-19 is projected to be slightly over-budget. The 2019-20 budget is increasing 2.28% compared with the prior year estimated actual. This item also includes the Employee Assistance Program, disability insurance, and 403(b) administrator's fees.

UNDISTRIBUTED EXPENSES	2017-18 Actual Expended	2018-19 Adopted Budget	2018-19 Estimate Expended	2019-20 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec) Budget to Budget	% Budget to Est. Exp.
EMPLOYEE BENEFITS							
Teachers' Retirement	6,467,134	7,181,445	7,200,082	6,152,697	(1,028,748)	(14.33%)	(14.55%)
Employees' Retirement	2,168,935	2,468,356	2,373,936	2,383,326	(85,030)	(3.44%)	0.40%
Social Security / Medicare	5,998,996	6,255,731	6,255,731	6,506,251	250,520	4.00%	4.00%
Health Insurance	19,112,291	17,672,700	16,372,700	17,327,734	(344,966)	(1.95%)	5.83%
Dental Insurance	1,198,384	1,216,632	1,221,330	1,245,671	29,039	2.39%	1.99%
Life Insurance	201,060	208,097	201,060	209,102	1,005	0.48%	4.00%
Unemployment Insurance	28,325	38,586	38,586	38,586	-	0.00%	0.00%
Workers' Compensation	583,471	617,293	622,860	620,000	2,707	0.44%	(0.46%)
Other Benefits	1,123,168	1,192,629	1,212,193	1,239,834	47,205	3.96%	2.28%
TOTAL EMPLOYEE BENEFITS	36,881,764	36,851,470	35,498,478	35,723,201	(1,128,269)	(3.06%)	0.63%

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 October 2010, the District refinanced the outstanding balances of the June 2002 debt, saving \$2,7000,000 over a nine-year period or an average of \$300,000 per year. These obligations will be fully paid off during 2018-19.

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

In June 2012, the District refinanced the outstanding balances of the February 2004 debt, saving \$1,000,000 over a seven-year period or an average of \$147,000 per year. These obligations will be fully paid off during 2018-19.

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

In December 2014, District voters approved a bond issuance of \$18,120,000 for repairs and renovations to the District's buildings. **In June 2015**, the District issued a one-year Bond Anticipation Note (BAN) in the amount of \$1,675,000 to fund the initial stages of this work. **In June 2016**, the District issued a one-year Bond Anticipation Note (BAN) in the amount of \$5,000,000 to fund the continuing initial stages of this work. \$1,645,000 of this BAN will be paid off permanently. **In April 2017**, the District issued the remaining portion (\$14,800,000) of the original \$18,120,000 project authorized in December 2014.

Beginning in 2019, the District will look to begin financing the \$64.9 million Capital Project approved by the voters on February 8, 2018. This project had no impact on the 2018-19 Budget. In 2019 the District will competitively market a one to two year BAN of approximately \$16,000,000 of which \$4,887,280 will be paid off as principal within the 2019-20 school year, while the remaining balance will be paid off in the 2020-21 school year with interest. This will be the first of a series of borrowing related to the \$64.9 million Capital Project.

This category also includes installment purchase payments for the District's long-range technology plan as noted on p. 42. Using a lease agreement, the District is planning to purchase \$1,550,000 in computer equipment as a continuation of its long-range replacement plan. This is the same amount as 2018-19. Future increases are likely to continue to implement this robust program.

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

In 2015-16, the District entered into a five-year lease offered on New York State contract to pay for 20 copiers District-wide. A small portion of the copier lease (\$18,036) is paid for by the individual building level supplies budget of each school. The District will enter into a new lease agreement on or before the 2020-21 school year.

See Appendix J, page 5

UNDISTRIBUTED EXPENSES (CONTINUED)	2017-18 Actual Expended	2018-19 Adopted Budget	2018-19 Estimate Expended	2019-20 Proposed Budget	Budget to	%	%
					Budget \$ Increase (Decrease)	Inc. / (Dec) Budget to Budget	Budget to Est. Exp.
DEBT SERVICE							
Lease Purchases							
Lease Purchase - Computers	1,457,486	1,502,501	1,508,023	1,561,816	59,315	3.95%	3.57%
Lease Purchase - Energy Performance Contract	621,195	621,195	621,195	621,195	-	0.00%	0.00%
Lease Purchase - Copiers	229,070	229,070	229,070	229,070	-	0.00%	0.00%
Lease Purchase - Buses	-	-	-	-	-	0.00%	0.00%
Total Lease Purchases	2,307,750	2,352,766	2,358,288	2,412,081	59,315	2.52%	2.28%
Bonds							
Principal Payments	6,425,000	6,750,000	6,750,000	6,952,280	202,280	3.00%	3.00%
Interest Payments	1,260,267	919,300	919,300	662,000	(257,300)	(27.99%)	(27.99%)
Total Bonds	7,685,267	7,669,300	7,669,300	7,614,280	(55,020)	(0.72%)	(0.72%)
TOTAL DEBT SERVICE	9,993,017	10,022,066	10,027,588	10,026,361	4,295	0.04%	(0.01%)

Fund Balance and Budget Surplus

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

Budget surpluses / deficits result from lower / higher than anticipated costs in budget categories, specifically health insurance claims, special education costs, and utility costs. Each of these budget categories is difficult to anticipate at the time the budget is prepared. Because of their unpredictable nature, it is also possible that these budget areas could produce deficits in any given year that would require funding from other expenditure lines. In the current year, health insurance, teacher salaries and utility costs are projected under-budget.

Historically the District had included a planned surplus in its budget. In the 2015-16 Budget, the District eliminated the planned surplus (expenditure) entirely; it also virtually eliminated the use of prior year surplus as a revenue item at that time, reducing it to \$500,000. This rectified a long-standing structural issue within the District's budget. This approach also means that the District may not be able to fund emergency expenditures within a current year's budget. Therefore, a critical component of District planning is to replenish the District's reserve levels, which had decreased in recent budget years. However, as of year ending June 30, 2015, as planned, the District was able to increase the total fund balance to \$16.2 million. In 2015-16 the District was able to further strengthen its financial position by increasing the total fund balance to \$20.7 million as of June 30, 2016. The same was true for the 2016-17 budget, ending the year with a total fund balance of \$23.4 million. In 2017-18, fund balance decreased to \$19.6 million, primarily as a result of a reduction in the health insurance reserve due to deficits in that year. In addition, the past two years budget's included an increased level of prior year surplus in the amount of \$2.8 million and \$2.1 million while still having a long-term plan to budget a prior year surplus of \$1.1 million.

In the current year revenues are expected to exceed expenditures, again based primarily on the results of the self-insured health results. Total fund balance as of June 30, 2019 is projected to be \$20.6 million, up 5.0% from the \$19.6 million actual as of June 30, 2018.

In addition, the District is well positioned with the Undesignated Fund Balance estimated to come in at \$5.9 million, \$415 thousand better than the prior year, or 3.70% (close to the maximum 4.0% level under state law). It is expected that the health insurance reserve will be replenished to almost the prior year levels and the tax certiorari reserve to remain about the same, as it is now adequately funded.

In addition, the Assigned Fund Balance, a direct offset to the 2019-20 tax levy, is currently estimated to be \$1.1 million, meeting our long-term goal.

Budget Surplus and Fund Balance (Continued)

The District maintains the following reserve accounts:

Tax Certiorari Reserve This reserve funds settlements arising out of property tax litigation. Tax certiorari lawsuits claiming over-assessment may be filed by a property owner for several years in a row, and the timing of settlements is highly uncertain. Settlements are traditionally negotiated by the Village of Scarsdale, representing both the Village and the District. Funds are reserved on a claim-by-claim basis. This reserve is projected to be about the same as of June 30, 2019 due primarily to the payment of some claims, however there is still a substantial backlog of current claims which will continue to result in those same taxpayers needing to file an additional claim year. Because of this, as noted on the previous page, the District is budgeting a \$950,000 subsidy within the 2019-20 Budget for future tax certiorari claims.

Health Insurance Reserve The District uses a self-insured health plan, which is estimated to have saved taxpayers millions of dollars since inception, but which, by its nature, is volatile and unpredictable. This reserve, also known as a “rate stabilization reserve,” was recently authorized by the New York State legislature and signed into law by the governor. During 2017-18, \$2 million of the reserve was used to fund overages in that year. For 2018-19 we expect to have a significant surplus resulting in replenishing \$1.55 million back into the fund. It is projected to be funded at \$4.61 million as of June 30, 2019 and would be used to fund future deficits related to the health plan.

Debt Service Reserve The debt service reserve is generated by interest earned on voter-authorized capital borrowing during the construction process as well as unspent capital project balances. Funds from this reserve can be appropriated by the Board (within the voter approved budget) as a revenue item within the general fund. A significant portion of the reserve balance (\$385,000) is being used as a funding source in the 2019-20 Budget. Therefore, the estimate reserve balance will be \$68,431 as of 6-30-19.

Retirement Contribution Reserve This reserve is available to fund contributions to the State Retirement System for non-certified staff. In 2018-19 the District has chosen to budget (as a revenue) the entire expenditure budget-to-budget increase of \$105,574. The impact of this would be budget neutral, meaning that although the expenditure budget has increased by \$105,574, it has not resulted in additional taxes as the \$105,574 budget increase was paid for using these reserve funds. For the 2019-20 budget, this reserve will remain unchanged, as retirement costs are expected to decrease in 2019.

Undesignated/Unreserved Fund Balance This is a general-purpose reserve that can be used by the Board of Education for any lawful purpose. By law, it cannot exceed 4% of the following year’s budget. The projected 2018-19 Undesignated Fund Balance will increase from 3.50% as of June 30, 2018, to approximately 3.70% as of June 30, 2019.

Designated for Next Year This is the amount of surplus shown as a revenue item (“Prior Year Surplus”) in the budget, offsetting tax levy by the same amount. The 2019-20 budget plan calls for using \$1,100,000 of the current year surplus as a revenue item.

Fund Balance Projection for 2018/19 and 2019/20

Category	2018-19 Prop. Bud.	2018-19 Est. Actual	2018-19 Est. Surplus (Deficit)		2019-20 Prop. Bud.	2019-20 Est. Actual	2019-20 Est. Surplus (Deficit)	
Revenue:								
Tax Levy	145,362,640	145,362,640	-		148,662,063	148,662,063	-	
State Aid	7,135,545	7,299,421	163,876		6,818,007	6,818,007	-	
Interest Earnings	840,000	1,250,000	410,000		1,333,333	1,333,333	-	
Interest - Reserves	55,000	118,500	63,500		118,500	118,500	-	
Prior Year Fund Balance used	2,125,000	-	(2,125,000)		1,100,000	-	(1,100,000)	
Reserves - Budgeted to be used	173,727	-	(173,727)		668,153	-	(668,153)	
All Other - Including PILOT's	2,157,495	2,198,265	40,770		2,082,541	2,082,541	-	
Total Revenue	157,849,407	156,228,826	(1,620,581)		160,782,597	159,014,444	(1,768,153)	(A.)
Expenditure:								
Teaching Salaries (all codes)	62,986,677	62,623,299	363,378		64,176,173	64,176,173	-	
Special Education (net of Sal)	4,545,073	4,562,040	(16,967)		4,853,797	4,853,797	-	
Oil / Gas	1,082,000	832,000	250,000		1,136,100	1,136,100	-	
Health Insurance	17,672,700	16,122,700	1,550,000		17,327,734	17,327,734	-	
All Other	70,537,957	70,594,341	(56,384)		72,338,793	72,338,793	-	
Estimated Tax Certs to be Paid out in CY	1,025,000	1,025,000	-		950,000	950,000	-	
Other Fund Balance Items	-	(507,726)	507,726		-	(507,726)	507,726	
Total Expenditures	157,849,407	155,251,654	2,597,753		160,782,597	160,274,871	507,726	(B.)
	June 30, 2018 Actual	June 30, 2019 Est. Actual	Changes (+/-) to Fund Balance		June 30, 2020 Est. Actual	Current 2019-20 Est. Act.	Changes (+/-) to Fund Balance	
Fund Balance:								
Tax Certiorari Reserve	4,686,211	4,779,935	93,724		4,875,534	4,875,534	-	
Health Insurance	3,062,286	4,612,286	1,550,000		4,612,286	4,612,286	-	
Debt Service	444,540	453,431	8,891		68,431	68,431	-	
Retirement Contribution Reserve	2,112,736	2,047,545	(65,191)		2,088,496	2,088,496	-	
Undesignated	5,531,395	5,946,143	414,748		4,934,166	4,934,166	-	
All Other	-	-	-		-	-	-	
Current Year Encumbrances	1,666,096	1,666,096	-		1,666,096	1,666,096	-	
Subtotal - Before Est. Budgeted Designations	17,503,264	19,505,436	2,002,172		18,245,009	18,245,009	-	
Fund (PY) Balance Designated to be used	2,125,000	-	(2,125,000)		1,100,000	-	(1,100,000)	
Est. (CY) Fund Balance Designated to be used	-	1,100,000	1,100,000		-	1,100,000	1,100,000	
Subtotal - Estimated Budgeted Designations	2,125,000	1,100,000	(1,025,000)		1,100,000	1,100,000	-	
Total Fund Balance	19,628,264	20,605,436	977,172		19,345,009	19,345,009	-	
Prior Year Fund Balance as of June 30, 2018	19,628,264	Proj. CY Fund Balance as of June 30, 2020			19,345,009	# Unknown at this time		
Current Year Revenue Surplus (Deficit)	(1,620,581)	Surplus Fund Bal. Designated to be used on July 1, 2020			(1,100,000)			
Current Year Expenditure Surplus (Deficit)	2,597,753	Other Fund Bal. Designated to be used on July 1, 2020			(68,153)			
Proj. Current Year Fund Balance as of June 30, 2019	20,605,436	Proj. CY Fund Balance as of July 1, 2020			18,176,856			
Other Fund Bal. Designated to be used on July 1, 2019	(668,153)							
Surplus Fund Bal. Designated to be used on July 1, 2019	(1,100,000)							
Proj. Next Year Fund Bal, as of July 1, 2019	18,837,283							

The amounts to be used as "Revenue" for the 2020/21 Budget are not known at this time, however the District projects the surplus used will be reduced to \$1,100,000.

(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 2017-18	\$19,628,264
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Restricted Fund Balance (Reserved)

Employee Retirement Reserve (ERS) - Net of CY designated amount	\$2,112,736	
Debt Service Reserve Balance - Net of CY designated amount	\$444,540	
Reserve for Health Insurance	\$3,062,286	
Reserve for Tax Certiorari 2008-2009 & 2009-2010	\$15,315	
Reserve for Tax Certiorari 2010-2011	\$30,096	
Reserve for Tax Certiorari 2011-2012	\$55,632	
Reserve for Tax Certiorari 2012-2013	\$46,796	
Reserve for Tax Certiorari 2013-2014	\$47,977	
Reserve for Tax Certiorari 2014-2015	\$35,983	
Reserve for Tax Certiorari 2015-2016	\$924,261	
Reserve for Tax Certiorari 2016-2017	\$935,280	
Reserve for Tax Certiorari 2017-2018	\$1,218,789	
Reserve for Tax Certiorari 2018-2019	\$1,376,082	
<i>Total Restricted Fund Balance</i>		\$10,305,773

Assigned Fund Balance

Reserved for Encumbrances		\$1,666,096
Designated and Appropriated to 2018-19 Budget	\$2,125,000	
Sub-Total Assigned Fund Balance as per Budget		\$2,125,000

<u>Unassigned and Undesignated Fund Balance as of 7-1-18</u>	\$5,531,395
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Total All Fund Balance (restricted, assigned and unassigned)	\$19,628,264
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2018-19 Estimated Actual Revenues	\$	156,228,826	
2018-19 Estimated Actual Expenditures, net of encumbrances	\$	(155,501,654)	
Miscellaneous Adjustment - Reverse Prior Year "one-time" Health Accrual	\$	1,850,000	
Miscellaneous Adjustment - "one-time" Change in accounting for Health Insurance Accrual	\$	(1,600,000)	
Surplus (Deficit) caused by Actual Estimated Results			\$ 977,172

Estimated Total All Fund Balances at End of Fiscal Year 2018-19	\$20,605,436
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Scarsdale Union Free School District

Estimated Fund Balance (Continued)

Carried Over from Prior Page

Total All Fund Balance (restricted, assigned and unassigned)	\$20,605,436
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Restricted Fund Balance (Reserved)

Employee Retirement Reserve (ERS) - Net of CY designated amount	\$2,047,545	
Debt Service Reserve Balance - Net of CY designated amount	\$453,431	
Reserve for Health Insurance	\$4,612,286	
Reserve for Tax Certiorari 2008-2009	\$3,645	
Reserve for Tax Certiorari 2009-2010	\$11,670	
Reserve for Tax Certiorari 2010-2011	\$30,096	
Reserve for Tax Certiorari 2011-2012	\$55,632	
Reserve for Tax Certiorari 2012-2013	\$46,796	
Reserve for Tax Certiorari 2013-2014	\$47,977	
Reserve for Tax Certiorari 2014-2015	\$35,983	
Reserve for Tax Certiorari 2015-2016	\$924,261	
Reserve for Tax Certiorari 2016-2017	\$935,280	
Reserve for Tax Certiorari 2017-2018	\$1,218,789	
Reserve for Tax Certiorari 2018-2019	\$1,376,082	
Reserve for Tax Certiorari 2019-2020	\$1,118,724	
Estimated payments to be made on 2015-16 thru 2018-19 Reserves in 2018-19	<u>(\$1,025,000)</u>	
<i>Total Restricted Fund Balance</i>		\$11,893,197

Assigned Fund Balance

Reserved for Encumbrances		\$1,666,096
Offset to Tax Levy:		
Designate and Appropriated to 2019-20 Budget	<u>\$1,100,000</u>	
<i>Sub-Total Assigned Fund Balance to Reduce Levy</i>		\$1,100,000

Unassigned and Undesignated Fund Balance 7-1-19 (Estimated)

\$5,946,143

Total Estimated All Fund Balance (restricted, assigned and unassigned)	\$20,605,436
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2019-20 Estimated Actual Revenues, Net of Designated Fund Balance for Subsequent Year	\$	159,014,444	
2019-20 Estimated Actual Expenditures, net of encumbrances	\$	(160,274,871)	
Miscellaneous Adjustment - None	\$	-	
Surplus (Deficit) caused by Actual Estimated Results		\$	(1,260,427)

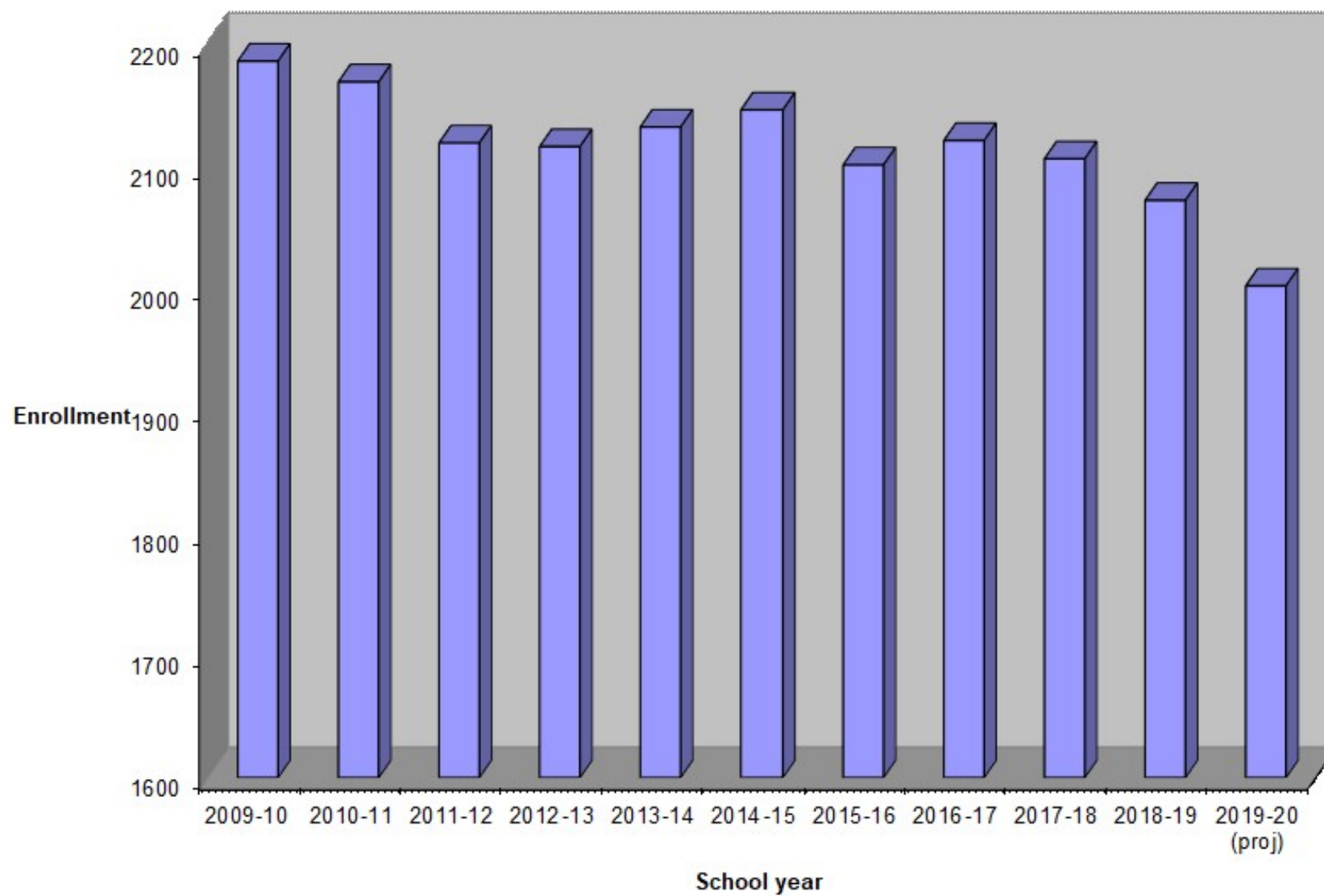
Estimated Total All Fund Balances at End of Fiscal Year 2019-20	\$19,345,009
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Summary of 2017-18 Actual Grant Expenditures and 2018-19 Grant Awards							
	Grant #51 Title II - A Teacher / Principal Training / Recruitment	Grant #52 IDEA - Part B Section 619 Funds	Grant #53 IDEA - Part B Section 611 Funds	Grant #00 Teacher Center Grant	Grant # 50, 56 & 57 Title III LEP & Immigration & Title IVa	Grant #67 Section 4408 Summer School Spec. Ed. Aid	
	2017-18 Actual Costs	2017-18 Actual Costs	2017-18 Actual Costs	2017-18 Actual Costs	2017-18 Actual Costs	2017-18 Actual Costs	Grand Total
Professional Salaries			15,513	39,200			54,713
Support Staff Salaries		8,120		26,385			34,505
Purchased Services	66,832	13,840	628,938		-	219,190	928,800
Supplies and Materials			17,649		45,859		63,508
Travel Expenses			-				-
Transportation						166,884	166,884
BOCES Services			168,900				168,900
Minor Remodeling							-
Equipment							-
2017-18 Total	66,832	21,960	831,000	65,585	45,859	386,074	1,417,310
Anticipated Recurring Costs (Not Budgeted Elsewhere)	66,832	21,960	831,000	46,762	45,859	280,000	1,292,413
Surplus Funds (This amount is guesstimated)	-	-	-	-	-	-	-
2017-18 Total	66,832	21,960	831,000	46,762	45,859	280,000	1,292,413
	We intend on using 100% of the 2018-19 funds for the balanced literacy program as noted on page 37.	Almost 50% of these funds are "pass - through" funds for other Districts. We are the Lead Agency. The remaining balance of approx. \$10K is used for other special education services.	Almost 15% of these funds are "pass - through" funds for other Districts. We are the Lead Agency. The remaining balance of approx. \$700K is used for other special education services, including speech therapy, OT & PT services and other services that are not adequately budgeted within the General Fund.	In 2010/11, the funding for the grant was eliminated. In 2011-12 funding was restored and expanded for 2017-18 and reduced again for 2018-19. We do not know if this grant will continue into 2019-20.	In 2010/11, the funding for the grant was eliminated. In 2011-12 funding was restored on a limited basis. In 2012-13 we also received a "one-time" funding of approx. \$100K, which was not continued into 2013-14. The limited funding continued into 2018-19.	The state reimburses us 80% of the Special Education related summer school costs. These costs vary each year, sometimes significantly. All of these dollars are used to offset our special ed. costs that are initially recorded in the General Fund.	
2018-19 Grant Awards	65,082	23,084	878,667	46,762	60,684	280,000	1,354,279
Increase (Decrease)	(2.62%)	5.12%	5.74%	0.00%	32.33%	0.00%	4.79%
2019-20 Grant Expectations	No change in inteded use is planned for the 2019-20 funds.	No change in inteded use is planned for the 2019-20 funds.	No change in inteded use is planned for the 2019-20 funds.	No change in inteded use is planned for the 2019-20 funds.	No change in inteded use is planned for the 2019-20 funds.	We are planning on the State's continuation of funding this program.	
Note: The 2019-20 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.							

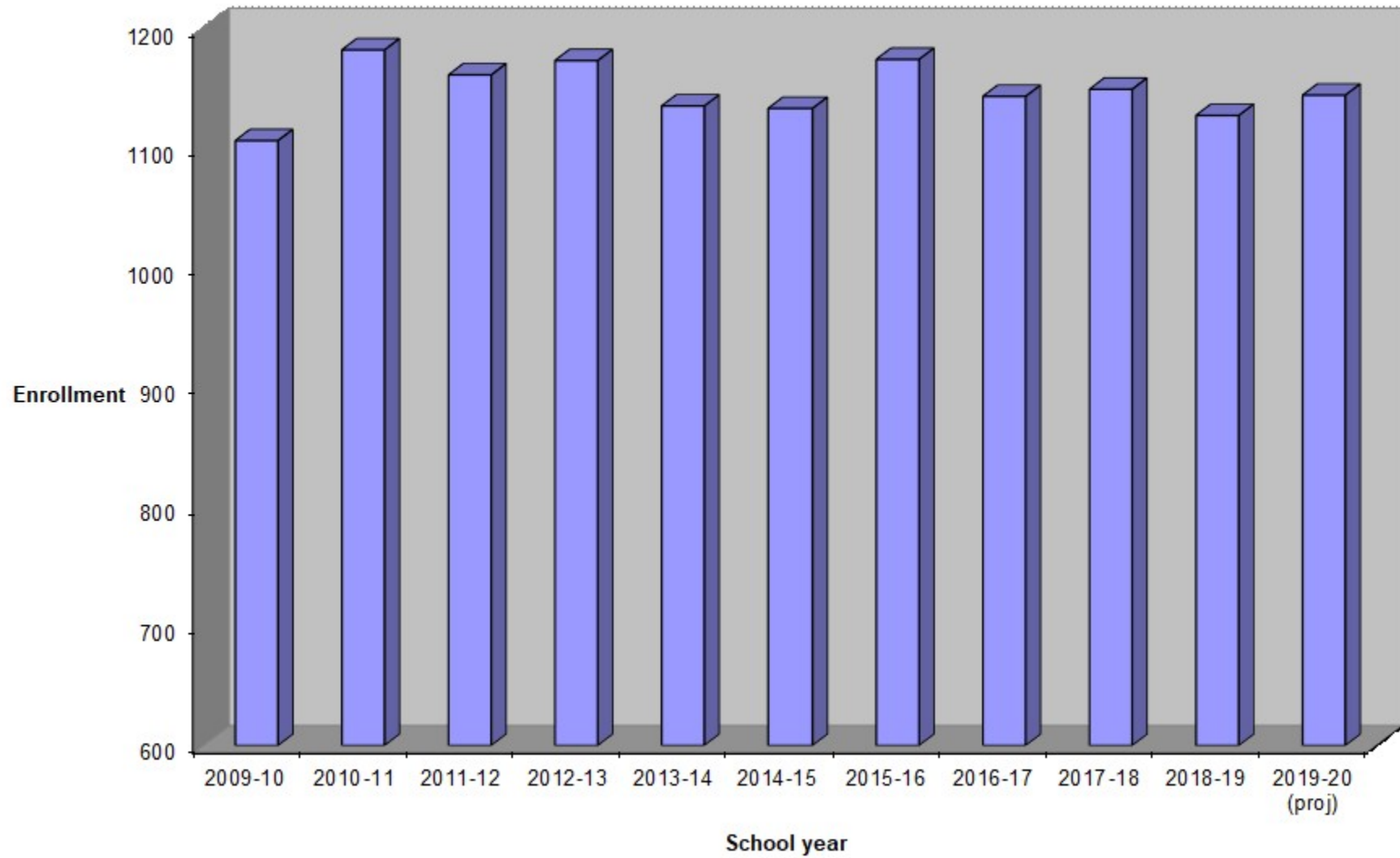
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APPENDIX - A

ELEMENTARY ENROLLMENT - 10 YR GROWTH



MIDDLE SCHOOL ENROLLMENT - 10 YR. GROWTH



HIGH SCHOOL ENROLLMENT - 10 YR GROWTH

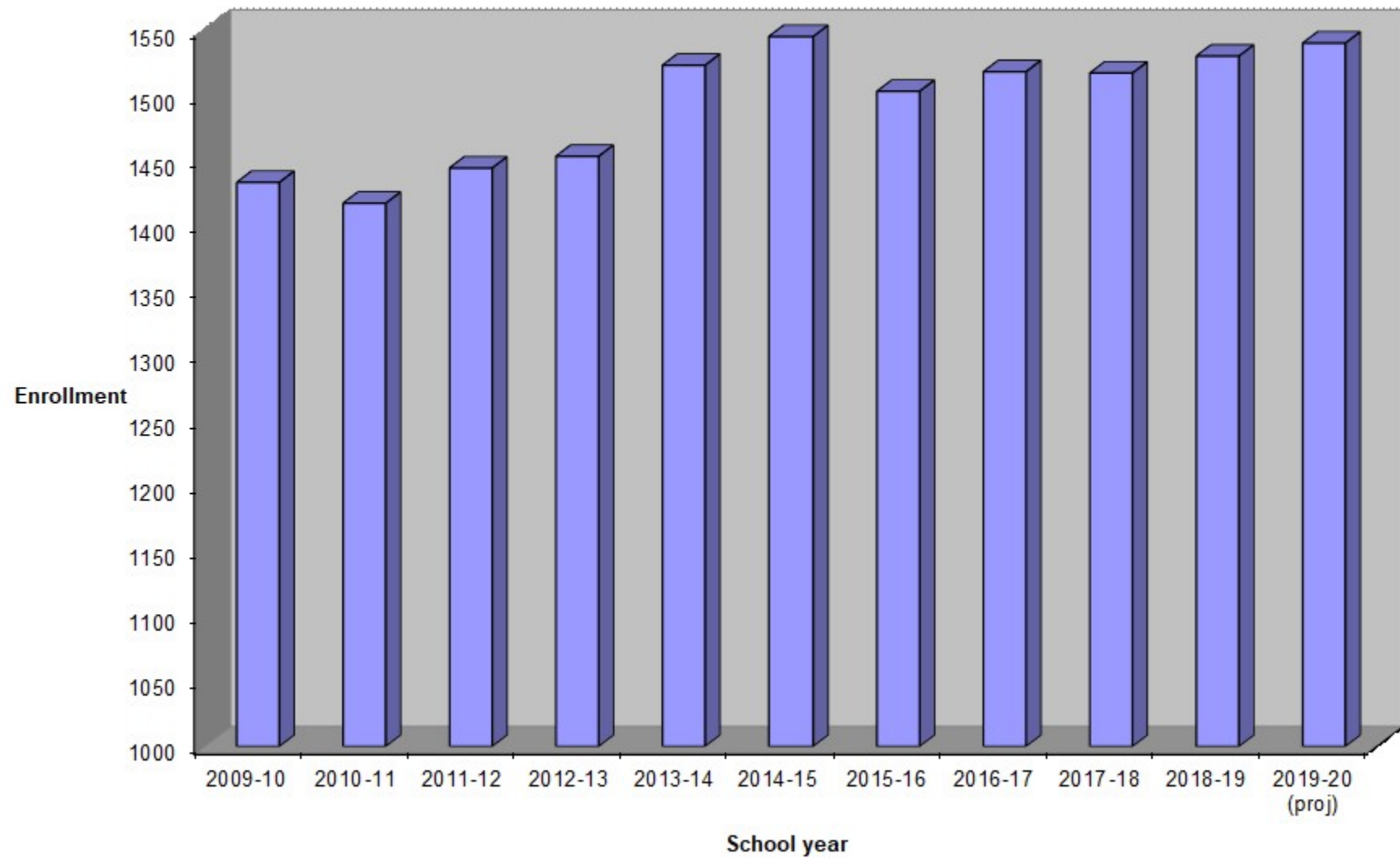


TABLE I
COMPARISON OF PUPIL ENROLLMENT BY SCHOOL
ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2019/20 ENROLLMENT

	2015-16		2016-17		2017-18		2018-19		Projected 2019-20	
<u>School</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>	<u>Pupils</u>	<u>Sec</u>
E	409	20	411	20	401	20	395	20	373	20
F	480	22	462	22	473	24	456	23	442	22
G	388	20	401	19	369	19	352	18	330	18
H	380	19	383	20	391	20	382	19	357	19
Q	443	23	463	23	471	23	486	23	499	24
Total	2,100	104	2,120	104	2,105	106	2,071	103	2,001	103
Middle School	1,173		1,142		1,148		1,126		1,143	
Total	1,173		1,142		1,148		1,126		1,143	
Senior High	1,502		1,517		1,516		1,529		1,539	
Total	1,502		1,517		1,516		1,529		1,539	
District Total Enrollment	4,775		4,779		4,769		4,726		4,683	

TABLE II
COMPARISON OF PUPIL ENROLLMENT BY GRADE
ACTUAL PUPIL ENROLLMENT BY GRADE LEVEL
AND PROJECTED 2019/20 ENROLLMENT

	2015-16	2016-17	2017-18	2018-19	Projected 2019-20
<u>Grade</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>
K	319	319	325	259	271
1	343	336	329	335	271
2	366	364	350	341	348
3	331	374	368	359	347
4	369	345	387	387	372
5	<u>372</u>	<u>382</u>	<u>346</u>	<u>389</u>	<u>392</u>
K-5 Total	2,100	2,120	2,105	2,070	2,001
6	403	376	377	367	397
7	382	395	380	382	367
8	<u>388</u>	<u>371</u>	<u>391</u>	<u>377</u>	<u>379</u>
6-8 Total	1,173	1,142	1,148	1,126	1,143
9	357	380	384	400	380
10	383	359	380	378	401
11	400	384	370	380	381
12	<u>362</u>	<u>394</u>	<u>382</u>	<u>372</u>	<u>377</u>
9-12 Total	1,502	1,517	1,516	1,530	1,539
District Total	4,775	4,779	4,769	4,726	4,683

TABLES III-VII
COMPARISON OF ELEMENTARY PUPIL ENROLLMENT BY SCHOOL
ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2019/20 ENROLLMENT

EDGEWOOD SCHOOL

	2015-16		2016-17		2017-18		2018-19		Projected 2019-20	
<u>Grade</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>	<u>Pupils</u>	<u>Sections</u>
K	66	3	55	3	67	3	44	2	50	3
1	59	3	72	4	51	3	71	4	45	3
2	76	4	64	3	70	4	57	3	76	4
3	62	3	80	4	65	3	72	4	58	3
4	67	3	66	3	84	4	69	3	74	4
5	79	4	74	3	64	3	82	4	70	3
Total	409	20	411	20	401	20	395	20	373	20

TABLES III-VII
COMPARISON OF ELEMENTARY PUPIL ENROLLMENT BY SCHOOL
ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2019/20 ENROLLMENT

FOX MEADOW SCHOOL

	2015-16		2016-17		2017-18		2018-19		Projected 2019-20	
<u>Grade</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>	<u>Pupils</u>	<u>Sections</u>
K	75	4	68	3	70	4	54	3	59	3
1	74	4	81	4	70	4	73	4	56	3
2	89	5	82	4	87	4	71	4	77	4
3	72	4	81	4	84	4	85	4	70	4
4	75	4	78	4	84	4	87	4	91	4
5	95	4	72	3	78	4	86	4	89	4
Total	480	25	462	22	473	24	456	23	442	22

TABLES III-VII
COMPARISON OF ELEMENTARY PUPIL ENROLLMENT BY SCHOOL
ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2019/20 ENROLLMENT

GREENACRES SCHOOL

	2015-16		2016-17		2017-18		2018-19		Projected 2019-20	
<u>Grade</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>	<u>Pupils</u>	<u>Sections</u>
K	59	3	50	3	49	3	43	2	46	3
1	67	3	59	3	54	3	51	3	46	3
2	68	3	67	3	60	3	55	3	51	3
3	60	3	71	4	68	4	63	3	56	3
4	85	4	64	3	73	3	67	3	63	3
5	49	3	90	4	65	3	72	4	68	3
Total	388	19	401	20	369	19	351	18	330	18

TABLES III-VII
COMPARISON OF ELEMENTARY PUPIL ENROLLMENT BY SCHOOL
ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2019/20 ENROLLMENT

HEATHCOTE SCHOOL

	2015-16		2016-17		2017-18		2018-19		Projected 2019-20	
<u>Grade</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>	<u>Pupils</u>	<u>Sections</u>
K	55	3	64	3	61	3	38	2	48	3
1	60	3	53	3	70	4	59	3	39	3
2	74	4	63	3	57	3	75	4	62	3
3	58	3	78	4	65	3	59	3	77	4
4	65	3	59	3	78	4	71	3	60	3
5	68	3	66	3	60	3	80	4	71	3
Total	380	19	383	19	391	20	382	19	357	19

TABLES III-VII
COMPARISON OF ELEMENTARY PUPIL ENROLLMENT BY SCHOOL
ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2019/20 ENROLLMENT

QUAKER RIDGE SCHOOL

	2015-16		2016-17		2017-18		2018-19		Projected 2019-20	
<u>Grade</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>	<u>Pupils</u>	<u>Sections</u>
K	64	4	81	4	78	4	80	4	68	4
1	83	4	72	4	84	4	81	4	85	4
2	59	3	88	4	76	4	83	4	82	4
3	79	4	64	3	86	4	80	4	86	4
4	77	4	78	4	68	3	93	4	84	4
5	81	4	80	4	79	4	69	3	94	4
Total	443	23	463	23	471	23	486	23	499	24

<p align="center">TABLES VIII-IX</p> <p align="center">COMPARISON OF SECONDARY PUPIL ENROLLMENT BY SCHOOL</p> <p align="center">ACTUAL PUPIL ENROLLMENT AS OF OCTOBER</p> <p align="center">AND PROJECTED 2019/20 ENROLLMENT</p>
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SCARSDALE MIDDLE SCHOOL

	2015-16	2016-17	2017-18	2018-19	Projected 2019-20
<u>Grade</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>
6	403	376	393	367	397
7	382	395	371	382	367
8	388	371	388	377	379
Total	1,173	1,142	1,152	1,126	1,143

<p style="text-align: center;">TABLES VIII-IX</p> <p style="text-align: center;">COMPARISON OF SECONDARY PUPIL ENROLLMENT BY SCHOOL</p> <p style="text-align: center;">ACTUAL PUPIL ENROLLMENT AS OF OCTOBER</p> <p style="text-align: center;">AND PROJECTED 2019/20 ENROLLMENT</p>
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SCARSDALE HIGH SCHOOL

					Projected
	2015-16	2016-17	2017-18	2018-19	2019-20
<u>Grade</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>
9	357	380	365	400	380
10	383	359	384	378	401
11	400	384	359	380	381
12	362	394	379	372	377
	1,502	1,517	1,487	1,530	1,539

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APPENDIX - B

<p style="text-align: center;">TABLE X</p> <p style="text-align: center;">PROFESSIONAL POSITIONS</p>
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<u>Unit Function</u>	<u>Budget</u>	<u>Actual</u>	Proposed Budget	<u>Projected</u>
	<u>2018-19</u>	<u>2018-19</u>	to Actual Increase <u>(Decrease)</u>	<u>2019-20</u>
Central Administration	6.0	6.0	0.0	6.0
Principals and Assistant Principals	17.0	17.0	0.0	17.0
Teachers & Librarians	421.9	416.5	5.0	421.5
Guidance & Director of Special Education	14.0	14.0	0.0	14.0
Psychologists	11.0	12.0	1.0	13.0
Speech Teachers	<u>6.4</u>	<u>6.6</u>	<u>0.0</u>	<u>6.6</u>
Total	476.3	472.1	6.0	478.1

<p align="center">TABLE XI</p> <p align="center">PROFESSIONAL POSITIONS</p> <p align="center">SCARSDALE HIGH SCHOOL</p>
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	<u>Budget</u>	<u>Actual</u>	<u>Proposed Budget</u> <u>to Actual Increase</u>	<u>Projected</u>
	<u>2018-19</u>	<u>2018-19</u>	<u>(Decrease)</u>	<u>2019-20</u>
Principal	1.0	1.0	0.0	1.0
Asst. Principals	3.0	3.0	0.0	3.0
Deans	9.0	9.0	0.0	9.0
Alternative School	5.0	5.0	0.0	5.0
Art/Industrial Arts	7.0	7.0	0.0	7.0
Computer Resource	3.0	3.0	0.0	3.0
English	16.8	17.4	0.0	17.4
ENL	1.0	1.0	0.0	1.0
Health	2.0	2.0	0.0	2.0
Library	2.0	2.0	0.0	2.0
Mathematics	17.0	16.5	0.8	17.3
Music	4.0	4.0	0.0	4.0
Performing Arts	0.6	0.6	0.0	0.6
Physical Education	6.4	6.4	0.0	6.4
Psychologists	3.0	3.0	0.0	3.0
Science	23.0	23.3	0.7	24.0
Social Studies	18.8	18.2	0.0	18.2
Special Education	12.0	12.0	1.0	13.0
Speech	0.4	0.6	0.0	0.6
STEAM	2.4	2.0	0.5	2.5
Student Activities*	0.4	0.8	0.0	0.8
World Language	<u>17.4</u>	<u>17.2</u>	<u>0.0</u>	<u>17.2</u>
Total	155.2	155.0	3.0	158.0

*Reflects accounting for Senior Options (.2) and Global Citizenship (.2) coordination that existed but wasn't separated from subject FTE.

<p style="text-align: center;">TABLE XII</p> <p style="text-align: center;">PROFESSIONAL POSITIONS</p> <p style="text-align: center;">MIDDLE SCHOOL</p>
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	<u>Budget</u>	<u>Actual</u>	Proposed Budget to Actual Increase	<u>Projected</u>
	<u>2018-19</u>	<u>2018-19</u>	<u>(Decrease)</u>	<u>2019-20</u>
Principal	1.0	1.0	0.0	1.0
Asst. Principals	2.0	2.0	0.0	2.0
House Counselors	4.0	4.0	0.0	4.0
Art	3.0	3.0	0.0	3.0
CHOICE	3.0	3.0	0.0	3.0
Computer	2.0	2.0	0.0	2.0
English	9.0	9.0	0.0	9.0
ENL	1.4	1.4	0.0	1.4
Family & Consumer Science	1.0	1.0	0.0	1.0
Technology	3.0	3.0	0.0	3.0
Library	1.0	1.0	0.0	1.0
Mathematics	8.0	8.0	0.0	8.0
Music	5.4	5.5	0.0	5.5
Physical Education	6.0	6.0	0.0	6.0
Health	3.0	3.0	0.0	3.0
Psychologist	2.0	2.0	0.0	2.0
Science	8.0	8.0	0.0	8.0
Sixth Grade	16.0	16.0	0.0	16.0
Social Studies	8.0	8.0	0.0	8.0
Speech	1.0	1.0	0.0	1.0
Special Education	11.0	10.0	0.0	10.0
World Language	<u>9.6</u>	<u>9.6</u>	<u>0.0</u>	<u>9.6</u>
Total	108.4	107.5	0.0	107.5

<p align="center">TABLE XIII</p> <p align="center">PROFESSIONAL POSITIONS</p> <p align="center">ELEMENTARY TOTALS</p>
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	<u>Budget</u>	<u>Actual</u>	Proposed Budget to Actual Increase	<u>Projected</u>
	<u>2018-19</u>	<u>2018-19</u>	<u>(Decrease)</u>	<u>2019-20</u>
Grade K	17.0	13.0	3.0	16.0
Grade 1	18.0	18.0	(2.0)	16.0
Grade 2	18.0	18.0	0.0	18.0
Grade 3	18.0	18.0	0.0	18.0
Grade 4	17.0	17.0	1.0	18.0
Grade 5	<u>18.0</u>	<u>19.0</u>	<u>(2.0)</u>	<u>17.0</u>
	106.0	103.0	0.0	103.0
Special Education	10.0	11.0	1.0	12.0
Unassigned	<u>2.0</u>	<u>0.0</u>	<u>1.0</u>	<u>1.0</u>
Total Classroom FTE	118.0	114.0	2.0	116.0
Principal	5.0	5.0	0.0	5.0
Assistant Principal	5.0	5.0	0.0	5.0
Art	5.0	5.0	0.0	5.0
Computer	5.0	5.0	0.0	5.0
ENL	3.0	3.0	0.0	3.0
Library	5.0	5.0	0.0	5.0
Music-Inst.	5.9	5.9	0.0	5.9
Music-Vocal	6.0	6.1	0.0	6.1
Physical Ed	7.4	7.2	0.0	7.2
Psychologist	5.0	5.0	0.0	5.0
Reading Specialist	5.0	5.0	0.0	5.0
Speech	5.0	5.0	0.0	5.0
Skills	10.0	10.0	0.0	10.0
World Language	<u>5.0</u>	<u>5.0</u>	<u>0.0</u>	<u>5.0</u>
Total	<u>77.3</u>	<u>77.2</u>	<u>0.0</u>	<u>77.2</u>
Grand Total	195.3	191.2	2.0	193.2

<p align="center">TABLE XIV</p> <p align="center">PROFESSIONAL POSITIONS</p> <p align="center">EDGEWOOD</p>
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	<u>Budget</u>	<u>Actual</u>	<u>Proposed Budget</u>	<u>Projected</u>
	<u>2018-19</u>	<u>2018-19</u>	<u>to Actual Increase</u>	<u>2019-20</u>
			<u>(Decrease)</u>	
Grade K	3.0	2.0	1.0	3.0
Grade 1	4.0	4.0	-1.0	3.0
Grade 2	3.0	3.0	1.0	4.0
Grade 3	4.0	4.0	-1.0	3.0
Grade 4	3.0	3.0	1.0	4.0
Grade 5	<u>4.0</u>	<u>4.0</u>	<u>(1.0)</u>	<u>3.0</u>
Sub-Total	21.0	20.0	0.0	20.0
Special Ed	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
Total	23.0	22.0	0.0	22.0
Principal	1.0	1.0	0.0	1.0
Assistant Principal	1.0	1.0	0.0	1.0
Art	1.0	1.0	0.0	1.0
Computer	1.0	1.0	0.0	1.0
ENL	1.0	1.0	0.0	1.0
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.1	1.1	0.0	1.1
Music-Vocal	1.2	1.2	0.0	1.2
Physical Ed	1.4	1.4	0.0	1.4
Psychologist	1.0	1.0	0.0	1.0
Reading Specialist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	2.0	2.0	0.0	2.0
World Language	1.0	1.0	0.0	1.0
Total	<u>15.7</u>	<u>15.7</u>	<u>0.0</u>	<u>15.7</u>
Grand Total	38.7	37.7	0.0	37.7

<p align="center">TABLE XV</p> <p align="center">PROFESSIONAL POSITIONS</p> <p align="center">FOX MEADOW</p>

	<u>Budget</u>	<u>Actual</u>	Proposed Budget to Actual Increase	<u>Projected</u>
	<u>2018-19</u>	<u>2018-19</u>	<u>(Decrease)</u>	<u>2019-20</u>
Grade K	4.0	3.0	0.0	3.0
Grade 1	4.0	4.0	-1.0	3.0
Grade 2	4.0	4.0	0.0	4.0
Grade 3	4.0	4.0	0.0	4.0
Grade 4	4.0	4.0	0.0	4.0
Grade 5	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
Sub-Total	24.0	23.0	-1.0	22.0
Special Ed	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	25.0	24.0	-1.0	23.0
Principal	1.0	1.0	0.0	1.0
Assistant Principal	1.0	1.0	0.0	1.0
Art	1.0	1.1	(0.1)	1.0
Computer	1.0	1.0	0.0	1.0
ENL	1.0	1.0	0.0	1.0
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.5	1.5	0.0	1.5
Music-Vocal	1.2	1.2	0.0	1.2
Physical Ed	1.6	1.6	0.0	1.6
Psychologist	1.0	1.0	0.0	1.0
Reading Specialist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	2.0	2.0	0.0	2.0
World Language	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	<u>16.3</u>	<u>16.4</u>	<u>-0.1</u>	<u>16.3</u>
Grand Total	41.3	40.4	-1.1	39.3

<p style="text-align: center;">TABLE XVI PROFESSIONAL POSITIONS GREENACRES</p>

	<u>Budget</u>	<u>Actual</u>	Proposed Budget to Actual Increase	<u>Projected</u>
	<u>2018-19</u>	<u>2018-19</u>	<u>(Decrease)</u>	<u>2019-20</u>
Grade K	3.0	2.0	1.0	3.0
Grade 1	3.0	3.0	0.0	3.0
Grade 2	3.0	3.0	0.0	3.0
Grade 3	3.0	3.0	0.0	3.0
Grade 4	3.0	3.0	0.0	3.0
Grade 5	<u>3.0</u>	<u>4.0</u>	<u>(1.0)</u>	<u>3.0</u>
Sub-Total	18.0	18.0	0.0	18.0
Special Ed	<u>1.0</u>	<u>2.0</u>	<u>1.0</u>	<u>3.0</u>
Total	19.0	20.0	1.0	21.0
Principal	1.0	1.0	0.0	1.0
Assistant Principal	1.0	1.0	0.0	1.0
Art	1.0	0.9	0.1	1.0
Computer	1.0	1.0	0.0	1.0
ENL	0.3	0.3	0.0	0.3
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.0	1.0	0.0	1.0
Music-Vocal	1.0	1.0	0.0	1.0
Physical Ed	1.3	1.4	0.0	1.4
Psychologist	1.0	1.0	0.0	1.0
Reading Specialist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	2.0	2.0	0.0	2.0
World Language	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	<u>14.6</u>	<u>14.6</u>	<u>0.1</u>	<u>14.7</u>
Grand Total	33.6	34.6	1.1	35.7

<p align="center">TABLE XVII</p> <p align="center">PROFESSIONAL POSITIONS</p> <p align="center">HEATHCOTE</p>
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	<u>Budget</u>	<u>Actual</u>	Proposed Budget	<u>Projected</u>
	<u>2018-19</u>	<u>2018-19</u>	to Actual Increase	<u>2019-20</u>
			<u>(Decrease)</u>	
Grade K	3.0	2.0	1.0	3.0
Grade 1	3.0	3.0	0.0	3.0
Grade 2	4.0	4.0	(1.0)	3.0
Grade 3	3.0	3.0	1.0	4.0
Grade 4	3.0	3.0	0.0	3.0
Grade 5	<u>4.0</u>	<u>4.0</u>	<u>(1.0)</u>	<u>3.0</u>
Sub-Total	20.0	19.0	0.0	19.0
Special Ed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total	20.0	19.0	0.0	19.0
Principal	1.0	1.0	0.0	1.0
Assistant Principal	1.0	1.0	0.0	1.0
Art	1.0	0.9	0.1	1.0
Computer	1.0	1.0	0.0	1.0
ENL	0.1	0.1	0.0	0.1
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.0	1.0	0.0	1.0
Music-Vocal	1.0	1.2	0.0	1.2
Physical Ed	1.3	1.2	0.0	1.2
Psychologist	1.0	1.0	0.0	1.0
Reading Specialist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	2.0	2.0	0.0	2.0
World Language	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	<u>14.4</u>	<u>14.4</u>	<u>0.1</u>	<u>14.5</u>
Grand Total	34.4	33.4	0.1	33.5

TABLE XVII
PROFESSIONAL POSITIONS
QUAKER RIDGE

	<u>Budget</u>	<u>Actual</u>	Proposed Budget	<u>Projected</u>
	<u>2018-19</u>	<u>2018-19</u>	to Actual Increase	<u>2019-20</u>
			<u>(Decrease)</u>	
Grade K	4.0	4.0	0.0	4.0
Grade 1	4.0	4.0	0.0	4.0
Grade 2	4.0	4.0	0.0	4.0
Grade 3	4.0	4.0	0.0	4.0
Grade 4	4.0	3.0	1.0	4.0
Grade 5	<u>3.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
Sub-Total	23.0	23.0	1.0	24.0
Special Ed	<u>5.0</u>	<u>6.0</u>	<u>0.0</u>	<u>6.0</u>
Total	28.0	29.0	1.0	30.0
Principal	1.0	1.0	0.0	1.0
Assistant Principal	1.0	1.0	0.0	1.0
Art	1.1	1.1	(0.1)	1.0
Computer	1.0	1.0	0.0	1.0
ENL	0.6	0.6	0.0	0.6
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.5	1.5	0.0	1.5
Music-Vocal	1.3	1.3	0.0	1.3
Physical Ed	1.6	1.6	0.0	1.6
Psychologist	1.0	1.0	0.0	1.0
Reading Specialist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	2.0	2.0	0.0	2.0
World Language	1.0	1.0	0.0	1.0
Total	<u>16.1</u>	<u>16.1</u>	<u>-0.1</u>	<u>16.0</u>
Grand Total	44.1	45.1	0.9	46.0

<p align="center">TABLE XIX PROFESSIONAL POSITIONS DISTRICT WIDE</p>

	<u>Budget</u>	<u>Actual</u>	Proposed Budget to Actual Increase	<u>Projected</u>
	<u>2018-19</u>	<u>2018-19</u>	<u>(Decrease)</u>	<u>2019-20</u>
Superintendent	1.0	1.0	0.0	1.0
Asst. Superintendents	3.0	3.0	0.0	3.0
Director of Special Education	1.0	1.0	0.0	1.0
Director of Technology	1.0	1.0	0.0	1.0
Director of Athletics/PE/Health	1.0	1.0	0.0	1.0
Special Education CSE/CPSE	1.0	1.0	0.0	1.0
Special Ed CSE Chair (Psych)	1.0	1.0	0.0	1.0
Special Education Psychologist*	0.0	1.0	1.0	2.0
Special Ed Teacher-in-Charge	1.0	1.0	0.0	1.0
Special Ed CSE Chair (Secondary)	1.0	1.0	0.0	1.0
Elementary Curriculum Coordinators	4.0	4.0	0.0	4.0
Teacher on Special Assign. C & I	1.0	1.0	0.0	1.0
STA President	0.4	0.4	0.0	0.4
STI Director	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	17.4	18.4	1.0	19.4

*Includes district-wide behaviorist and proposed testing psychologist

<p>TABLE XX</p> <p>PROFESSIONAL POSITIONS</p> <p>DISTRICT WIDE TOTALS</p>
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	<u>Budget</u>	<u>Actual</u>	Proposed Budget to Actual Increase	<u>Projected</u>
	<u>2018-19</u>	<u>2018-19</u>	<u>(Decrease)</u>	<u>2019-20</u>
Senior High School	155.2	155	3.0	158
Middle School	108.4	107.5	0.0	107.5
Elementary Schools	195.3	191.2	2.0	193.2
District Wide	<u>17.4</u>	<u>18.4</u>	<u>1.0</u>	<u>19.4</u>
Total	476.3	472.1	6.0	478.1

<p align="center">TABLE XXI CIVIL SERVICE PERSONNEL</p>

	<u>Budget</u>	<u>Actual</u>	Proposed Budget to Actual Increase	<u>Projected</u>
	<u>2018-19</u>	<u>2018-19</u>	<u>(Decrease)</u>	<u>2019-20</u>
<u>General Support</u>				
Superintendent's Office	3.0	3.0	0.0	3.0
Personnel Office	4.0	4.0	0.0	4.0
Finance Office	7.1	7.1	0.0	7.1
Purchasing	<u>1.0</u>	<u>1.0</u>	0.0	<u>1.0</u>
Total	15.1	15.1	0.0	15.1
<u>Instruction Regular Day</u>				
Asst. Supt. for Curriculum	1.0	1.0	0.0	1.0
School Staff	19.6	19.6	0.0	19.6
Guidance & Pupil Services	12.3	12.3	0.0	12.3
Health Services	13.5	12.5	0.0	12.5
Physical Education & Health	1.7	1.7	0.3	2.0
Total	48.1	47.1	0.3	47.4
<u>Transportation</u>	3.0	3.0	0.0	3.0
<u>Plant</u>	64.5	64.5	0.0	64.5
<u>Computer/Audio Visual Services</u>	15.5	15.5	1.0	16.5
<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	148.2	147.2	1.3	148.5

TABLE XXII
CIVIL SERVICE STAFF BY CATEGORIES

	<u>Budget</u> <u>2018-19</u>	<u>Actual</u> <u>2018-19</u>	<u>Proposed Budget</u> <u>to Actual Increase</u> <u>(Decrease)</u>	<u>Projected</u> <u>2019-20</u>
<u>Superintendent's Office</u>				
Secy. to Supt. & Board	1.0	1.0	0.0	1.0
Secy to Superintendent	1.0	1.0	0.0	1.0
Census	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	3.0	3.0	0.0	3.0
<u>Personnel Office</u>				
Manager of Human Resources	1.0	1.0	0.0	1.0
Personnel Assistant	1.0	1.0	0.0	1.0
Secretary	1.0	1.0	0.0	1.0
Public Relations Assistant	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	4.0	4.0	0.0	4.0
<u>Finance Office</u>				
Secy. to Asst. Supt. For Business	1.0	1.0	0.0	1.0
Finance Officer	1.0	1.0	0.0	1.0
Assistant Business Manager	1.0	1.0	0.0	1.0
Accountant	1.0	1.0	0.0	1.0
Sr. Account Clerk	1.0	1.0	0.0	1.0
Payroll Clerk	1.0	1.0	0.0	1.0
Bookkeeper	1.0	1.0	0.0	1.0
Claims Auditor	<u>0.1</u>	<u>0.1</u>	<u>0.0</u>	<u>0.1</u>
	7.1	7.1	0.0	7.1
<u>Purchasing</u>				
Purchasing Officer	0.0	0.0	0.0	0.0
Purchasing Clerk	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	1.0	1.0	0.0	1.0
<u>Curriculum Office</u>				
Secy. to Asst. Supt. Instruction	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	1.0	1.0	0.0	1.0
<u>School Staff</u>				
Secretaries to Principals	8.6	8.6	0.0	8.6
Secy. to Asst. Principals	3.0	3.0	0.0	3.0
Account Clerks	1.0	1.0	0.0	1.0
Sr. Account Clerk	1.0	1.0	0.0	1.0
Clerk-Receptionist	1.0	1.0	0.0	1.0
Special Attendance Clerk	1.0	1.0	0.0	1.0
Library Clerk	1.0	1.0	0.0	1.0
Secretary to STI	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>
	19.6	19.6	0.0	19.6
<u>Guidance & Pupil Services</u>				
Secy. to Director Special Ed	2.0	2.0	0.0	2.0
Secy. to H.S. Deans	5.0	5.0	0.0	5.0
Secy. to M.S. Counselors	4.0	4.0	0.0	4.0
Secy. to Director P.E., Health & Athletics	1.7	1.7	0.3	2.0
Secy. to Psychologists	<u>1.3</u>	<u>1.3</u>	<u>0.0</u>	<u>1.3</u>
	14.0	14.0	0.3	14.3

TABLE XXII (Continued)
CIVIL SERVICE STAFF BY CATEGORIES

	<u>Budget</u> <u>2018-19</u>	<u>Actual</u> <u>2018-19</u>	Proposed Budget to Actual Increase (Decrease)	<u>Projected</u> <u>2019-20</u>
<u>Health Service</u>				
Nurses	10.5	9.5	0.0	9.5
Occupational Therapist	1.0	1.0	0.0	1.0
Secretary to Nurses	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
	13.5	12.5	0.0	12.5
<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	1.5	1.5	0.0	1.5
Asst. Director of Plant & Facilities	1.0	1.0	0.0	1.0
Supervisor of Special Projects/Maintenance	1.0	1.0	0.0	1.0
Custodians	48.0	48.0	0.0	48.0
Groundsmen	6.0	6.0	0.0	6.0
Maintenance	<u>6.0</u>	<u>6.0</u>	<u>0.0</u>	<u>6.0</u>
	64.5	64.5	0.0	64.5
<u>Computer/Audio Visual Services</u>				
Director of Information Technology	1.0	1.0	0.0	1.0
Manager of Educational Technology	1.0	1.0	0.0	1.0
Database Manager	1.0	1.0	0.0	1.0
Secretary	1.5	1.5	0.0	1.5
Microcomputer Technician	1.0	0.0	0.0	0.0
Technical Support Specialist	1.0	2.0	1.0	3.0
AV Technician	2.0	2.0	0.0	2.0
Facilitator-Educational Technology	1.0	0.0	0.0	0.0
Network Administrator	1.0	1.0	0.0	1.0
Network Specialist	2.0	3.0	0.0	3.0
Asst Computer Systems Manager	1.0	1.0	0.0	1.0
Computer Center Manager	1.0	1.0	0.0	1.0
Data Analyst	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	15.5	15.5	1.0	16.5
<u>School Lunch Program*</u>				
Director of Food Service	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	148.2	147.2	1.3	148.5

*funded through School Lunch Fund

**10 month position

<p align="center">TABLE XXIII CIVIL SERVICE STAFF BY SCHOOL</p>

	<u>Budget</u> <u>2018-19</u>	<u>Actual</u> <u>2018-19</u>	<u>Proposed Budget</u> <u>to Actual Increase</u> <u>(Decrease)</u>	<u>Projected</u> <u>2019-20</u>
<u>I. Edgewood</u>				
<u>School Staff</u>				
Secy. to Principal	1.0	1.0	0.0	1.0
<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>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>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

<p align="center">TABLE XXIII (continued) CIVIL SERVICE STAFF BY SCHOOL</p>
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	<u>Budget</u> <u>2018-19</u>	<u>Actual</u> <u>2018-19</u>	Proposed Budget to Actual Increase <u>(Decrease)</u>	<u>Projected</u> <u>2019-20</u>
<u>IV. Heathcote</u>				
<u>School Staff</u>				
Secy. to Principal	1.0	1.0	0.0	1.0
<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>V. Quaker Ridge</u>				
<u>School Staff</u>				
Secy. to Principal	1.8	1.8	0.0	1.8
<u>Guidance & Pupil Personnel Services</u>				
Secy. to Psychologist	0.2	0.2	0.0	0.2
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
Total	7.0	7.0	0.0	7.0
Elementary Total	31.8	31.8	0.0	31.8

TABLE XXIII (continued)
CIVIL SERVICE STAFF BY SCHOOL

	<u>Budget</u> <u>2018-19</u>	<u>Actual</u> <u>2018-19</u>	Proposed Budget to Actual Increase (Decrease)	<u>Projected</u> <u>2019-20</u>
<u>V. Middle School</u>				
<u>School Staff</u>				
Secy. to Principal	1.0	1.0	0.0	1.0
Secy. to Assistant Principal	1.0	1.0	0.0	1.0
Account Clerk	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	3.0	3.0	0.0	3.0
 <u>Guidance & Pupil Services</u>				
Secy. to House Counselor	4.0	4.0	0.0	4.0
Secy. to Psychologist	<u>0.5</u>	<u>0.5</u>	<u>0.0</u>	<u>0.5</u>
	4.5	4.5	0.0	4.5
 <u>Health</u>				
Nurse	2.0	2.0	0.0	2.0
Secretary to Nurse	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	3.0	3.0	0.0	3.0
 <u>Plant</u>				
Custodians	<u>12.0</u>	<u>12.0</u>	<u>0.0</u>	<u>12.0</u>
Total Middle School	22.5	22.5	0.0	22.5
 <u>VII. Senior High School</u>				
<u>School Staff</u>				
Secretary to Principal	1.0	1.0	0.0	1.0
Secretaries to Asst. Principals	2.0	2.0	0.0	2.0
Account Clerk	1.0	1.0	0.0	1.0
Clerk-Receptionist	1.0	1.0	0.0	1.0
Attendance Secretary(SpecAttendClerk)	1.0	1.0	0.0	1.0
Library Typist	1.0	1.0	0.0	1.0
Secretary to Dept. Head	1.0	1.0	0.0	1.0
Secretary to Alternative School	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	9.0	9.0	0.0	9.0
 <u>Guidance & Pupil Services</u>				
Secretary to Deans	5.0	5.0	0.0	5.0
Secretary to Psychologist	<u>0.6</u>	<u>0.6</u>	<u>0.0</u>	<u>0.6</u>
	5.6	5.6	0.0	5.6
 <u>Health</u>				
Nurse	2.0	2.0	0.0	2.0
Secretary to Nurse	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	3.0	3.0	0.0	3.0
 <u>Plant</u>				
Custodians	<u>16.0</u>	<u>16.0</u>	<u>0.0</u>	<u>16.0</u>
Total Senior High School	33.6	33.6	0.0	33.6

**TABLE XXIV
CIVIL SERVICE STAFF DISTRICT WIDE**

	<u>Budget</u> <u>2018-19</u>	<u>Actual</u> <u>2018-19</u>	<u>Proposed Budget</u> <u>to Actual Increase</u> <u>(Decrease)</u>	<u>Projected</u> <u>2019-20</u>
<u>Superintendent's Office</u>				
Secy. to Supt. & Board	1.0	1.0	0.0	1.0
Secy to Superintendent	1.0	1.0	0.0	1.0
Census	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	3.0	3.0	0.0	3.0
<u>Personnel Office</u>				
Manager of Human Resources	1.0	1.0	0.0	1.0
Personnel Assistant	1.0	1.0	0.0	1.0
Secretary	1.0	1.0	0.0	1.0
Public Relations Assistant	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	4.0	4.0	0.0	4.0
<u>Finance Office</u>				
Secy. to Asst. Supt. For Business	1.0	1.0	0.0	1.0
Finance Officer	1.0	1.0	0.0	1.0
Assistant Business Manager	1.0	1.0	0.0	1.0
Accountant	1.0	1.0	0.0	1.0
Sr. Account Clerk	1.0	1.0	0.0	1.0
Payroll Clerk	1.0	1.0	0.0	1.0
Bookkeeper	1.0	1.0	0.0	1.0
Claims Auditor	<u>0.1</u>	<u>0.1</u>	<u>0.0</u>	<u>0.1</u>
	7.1	7.1	0.0	7.1
<u>Purchasing</u>				
Purchasing Officer	0.0	0.0	0.0	0.0
Purchasing Clerk	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	1.0	1.0	0.0	1.0
<u>Information Technology</u>				
Director of Information Technology	1.0	1.0	0.0	1.0
Manager of Educational Technology	1.0	1.0	0.0	1.0
Database Manager	1.0	1.0	0.0	1.0
Secretary	1.5	1.5	0.0	1.5
Microcomputer Technician	1.0	0.0	0.0	0.0
Technical Support Specialist	1.0	2.0	1.0	3.0
AV Specialist	2.0	2.0	0.0	2.0
Facilitator-Educational Technology	1.0	0.0	0.0	0.0
Network Administrator	1.0	1.0	0.0	1.0
Network Specialist	2.0	3.0	0.0	3.0
Asst Computer Systems Manager	1.0	1.0	0.0	1.0
Computer Systems Manager	1.0	1.0	0.0	1.0
Data Analyst	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	15.5	15.5	1.0	16.5
<u>Athletics, PE & Health</u>				
Secretary to Director of P.E., Health & Athletics	1.7	1.7	0.0	2.0
<u>Special Education (Guidance & Pupil Services)</u>				
Secretary to Director Special Ed	2.0	2.0	0.0	2.0
<u>Health</u>				
Nurses	1.5	0.5	0.0	0.5
Occupational Therapist	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.5	1.5	0.0	1.5
Subtotal	33.1	32.1	1.0	33.1

TABLE XXIV (continued)
CIVIL SERVICE STAFF DISTRICT WIDE

	<u>Budget</u> <u>2018-19</u>	<u>Actual</u> <u>2018-19</u>	<u>Proposed Budget</u> <u>to Actual Increase</u> <u>(Decrease)</u>	<u>Projected</u> <u>2019-20</u>
<u>Instructional Services</u>				
Secretary to Asst. Supt. For Instruction	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	1.0	1.0	0.0	1.0
<u>Scarsdale Teachers Institute</u>				
Secretary to STI	<u>0.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	0.0	1.0	0.0	1.0
<u>Plant</u>				
Director of Plant & Facilities	1.0	1.0	0.0	1.0
Secretary to Director of Plant & Facilities	1.5	1.5	0.0	1.5
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>
	16.5	16.5	0.0	16.5
<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	59.3	59.3	1.0	60.6
<u>Civil Service Staff Totals:</u>				
Elementary	31.8	31.8	0.0	31.8
Middle School	22.5	22.5	0.0	22.5
Senior High	33.6	33.6	0.0	33.6
District Wide	<u>59.3</u>	<u>59.3</u>	<u>1.0</u>	<u>60.6</u>
TOTAL CIVIL SERVICE STAFF	147.2	147.2	1.0	148.5

*Funded through School Lunch Fund

**10 month position

APPENDIX - C

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

BASIC STAR ***

<u>Basic STAR Rate Calculation</u>		<u>2018-19</u>		<u>2019-20</u>	
		<u>Scarsdale</u>	<u>Mamaroneck</u>	<u>Scarsdale</u>	<u>Mamaroneck</u>
A	Basic Exemption	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
B	Westchester Price Differential Markup	2.8324 *	2.8324 *	2.8324 *	2.8324 *
C	County Equalization Ratio	0.8914	1	0.905	1
D	Equalization / STAR 2% Annual CAP Adjustment ****	1.04	1.04	1.00	1.00
E	(A*B*C*D) Basic STAR Assessment Reduction	\$ 79,101	\$ 88,600	\$ 76,900	\$ 84,970
F	Tax Rate / \$1,000	15.69	14.20	15.95	14.99
F.1	Adjustment Factor for Max Calculation ****	1.00	0.98	1.00	0.97
G	(E*F) Basic STAR Exemption	\$ 1,241	\$ 1,233	\$ 1,226	\$ 1,233
		Max is \$1,383	Max is \$1,233	Max is \$1,383	Max is \$1,233

2018-19 Taxes Before and After STAR

I	Average Assessed Home (Estimated)	\$ 1,595,700	\$ 1,595,700
J	(I*E) 2018/19 Taxes Before STAR	<u>\$ 25,039</u>	<u>\$ 22,660</u>
K	(J-G) 2018/19 Taxes after STAR	<u>\$ 23,797</u>	<u>\$ 21,427</u>

2019/20 Taxes Before and After STAR

M	Average Assessed Home (Estimated)	\$ 1,595,700	\$ 1,595,700
N	(M*E) 2019/20 Taxes Before STAR	<u>\$ 25,446</u>	<u>\$ 23,919</u>
O	(N-G) 2019/20 Taxes after STAR	<u>\$ 24,219</u>	<u>\$ 22,686</u>

P	(O-K) Tax Increase from 2018/19 to 2019/20	<u>\$ 422</u>	<u>\$ 1,259</u>
Q	(P/K) Percentage Increase (Decrease) from 2018/19 to 2019/20	1.77%	5.88%

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

*** 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, therefore Mamaroneck is Capped as noted.

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

ENHANCED STAR***

<u>Enhanced STAR Rate Calculation</u>		2018-19		2019-20	
		<u>Scarsdale</u>	<u>Mamaroneck</u>	<u>Scarsdale</u>	<u>Mamaroneck</u>
A	Enhanced Exemption	\$ 66,800	\$ 66,800	\$ 68,700	\$ 68,700
B	Westchester Price Differential Markup	2.8324 *	2.8324 *	2.8324	2.8324 *
C	County Equalization Ratio	0.891	1.000	0.905	1.000
D	Equalization / STAR 2% Annual CAP Adjustment ****	1.04	1.04	1.00	1.00
E (A*B*C*D)	Enhanced STAR Assessment Reduction	\$ 175,860	\$ 197,290	\$ 176,100	\$ 194,590
F	Tax Rate / \$1,000	15.69	14.20	15.95	14.99
F.1	Adjustment Factor for Max Calculation ****	1.00	0.96	1.00	0.94
G (E*F*F.1)	Enhanced STAR Exemption	\$ 2,759	\$ 2,693	\$ 2,808	\$ 2,747
		Max is \$2,977	Max is \$2,693	Max is \$3,036	Max is \$2,747

2018-19 Taxes Before and After STAR

I	Average Assessed Home (Estimated)	\$ 1,595,700	\$ 1,595,700
J (I*E)	2018/19 Taxes Before STAR	\$ 25,039	\$ 22,660
K (J-G)	2018/19 Taxes after STAR	\$ 22,279	\$ 19,967

2019/20 Taxes Before and After STAR

M	Average Assessed Home (Estimated)	\$ 1,595,700	\$ 1,595,700
N (M*E)	2019/20 Taxes Before STAR	\$ 25,446	\$ 23,919
O (N-G)	2019/20 Taxes after STAR	\$ 22,637	\$ 21,172

P (O-K)	Tax Increase from 2018/19 to 2019/20	\$ 358	\$ 1,205
Q (P/K)	Percentage Increase (Decrease) from 2018/19 to 2019/20	1.61%	6.03%

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

*** 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, therefore Mamaroneck is Capped as noted.

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. (Note: If you purchased your home after August 1, 2015, you are no longer eligible for a direct STAR property tax exemption. This is because Part A of Chapter 60 of the Laws of 2016 has converted STAR to a personal income tax credit instead of a property tax exemption. You may apply directly with the NYS Department of Taxation and Finance)

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

Q. What is STAR?

A. STAR is the School Tax Relief Program that provides a partial exemption from school property taxes. All New Yorkers who earn less than \$500,000 **(NOTE: The governor's budget proposal for 2019-20 includes lowering this to \$250,000 which would have a significant impact on many of our taxpayers)** 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 **(NOTE: The governor's budget proposal for 2019-20 includes lowering this to \$250,000 which would have a significant impact on many of our taxpayers)**.

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 \$66,800 for 2018-19 and \$68,700 for 2019-20 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 2018-19 School Levy was \$86,000 and for the 2019-20 School Levy will be \$86,300.

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 2018 assessment roll (2019-20 school levy for Scarsdale and Mamaroneck), income is based on the 2017 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 2009-10 THROUGH 2017-18,				
	ESTIMATED ACTUAL 2018-19 AND PROPOSED BUDGET 2019-20				
				Total	%
	Administration	Facility Charge	Special Charges	BOCES Charges	Inc. (Dec.)
2009-2010	270,317	147,285	0	417,602	2.17%
2010-2011	279,647	143,448	0	423,095	4.51%
2011-2012	286,471	139,342	0	425,813	1.32%
2012-2013	282,595	133,260	0	415,855	0.64%
2013-2014	299,441	137,118	0	436,559	(2.34%)
2014-2015	334,539	140,895	0	475,434	4.98%
2015-2016	373,559	140,895	0	517,218	8.79%
2016-2017	406,816	145,280	0	552,096	6.74%
2017-2018	442,244	144,941	0	587,185	6.36%
2018-2019	512,369	146,564	0	658,933	12.22%
2019-2020	587,915	147,470	0	735,385	11.60%

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 2010-11 through January 2019; the adopted budget for 2018-19, and the proposed budget for 2019-20.

YEAR	AMOUNT	PROPERTY
2010-11 Actual	\$142,664	Holly Mgmt.- \$40,764; Goldernberger - \$27,576; thirteen Others - \$74,324.
2011-12 Actual	\$433,283	Heathcote Overhill Corp. - \$337,050; K. Nicholas Trust - \$30,529; Caputo - \$22,740; seven others - \$42,964.
2012-13 Actual	\$380,584	Chaseway LLC - \$217,420; HSBC - \$110,685; five others \$52,749.
2013-14 Actual	\$884,880	Quaker Ridge Golf Course \$519,698, Verizon \$286,466, five others \$78,716.
2014-15 Actual	\$69,123	Various \$69,123.
2015-16 Actual	\$96,655	Berger - \$42,415; six others \$54,240.
2016-17 Actual	\$976,228	Fenway Golf Club - \$401,570, Scarsdale Chateaux - \$193,493 and others - \$381,165
2017-18 Actual	\$1,064,311	2 Overhill Rd. Assoc. - \$390,069; 1 Chase Rd \$193,227; and 24 others totaling \$481,015.
2018-19 Budget #	\$1,025,000	The District also budgets \$25,000 annually for “other” Tax refunds that are unrelated to Certiorari’s.
2018-19 Est.Act.	\$1,025,000	5 Settlements to date totaling \$222,498.
2019-20 Budget #	\$950,000	The District is budgeting \$950,000 for future Tax Certiorari Refunds for the 2019-20 Budget.

The Tax Certiorari Reserve balance as of June 30, 2018 was \$4,686,211 and projected balance for June 30, 2019 is \$4,779,935 based on estimated refunds of \$1,025,000. Actual refunds during the year of less than \$1,025,000 will result in a higher reserve balance as of June 30, 2019 whereas actual refunds during the year higher than \$1,025,000 will result in a smaller reserve balance as of June 30, 2019.

The reserve has grown significantly since the districtwide revaluation done in 2014. The District has begun to settle some of the Tax Certiorari cases, however at this time there is no enough data to predict accurately what will actually be necessary to pay for the Tax Certiorari settlements that currently remain open. The District will continue to analyze this data throughout the year in order to understand if the current reserve estimate is reasonable.

In addition, interest income earned on the investment of the reserve funds will also be added back to the reserve.

#The District also budgets \$25,000 annually for “other” Tax refunds that are unrelated to Certiorari’s.

See page 59-63 for more information on reserves.

APPENDIX - F

Summary – Aides and Part-Time Bus Drivers

2019-20 Aides Budget

Building Aides	<p>Building Aides include individuals compensated under the School Aide, Teacher Aide, and Principal Aide designations in the ASTAA contract.</p> <p>Individuals in this role support each of the kindergarten classes, grades 1-5 classrooms, provide cafeteria and playground supervision, or serve in speciality support roles to secondary departments. The number of Aides in this category are determined by established allocation formulas tied to school enrollments. Changes in hours reflect the actual experience in buildings during the 2018-19 school year, including the addition of hours associated with our increased focus on building supervision associated with safety and security priorities, which will continue in 2019-20.</p>
Program Aides- Special Education	<p>This group of Aides includes those serving students with disabilities in the general classroom, in parallel classes, as 1:1 Aides, and in the Learning Resource Center. The total number of Aides necessary in this group is determined by the Committee on Special Education in accordance with state mandate.</p>
Program Aides- Other	<p>These individuals are assigned to the District level, and serve as school bus monitors.</p>

2019-20 Bus Drivers

Part-Time Bus Drivers	<p>The District employs 61 part-time bus drivers to operate its transportation program. Drivers work 30 hours per week except for four additional drivers who are used in the afternoon only for a total of 15 hours per week.</p>
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AIDES COST 2018-19 BUDGET 38 WEEKS				
<u>Location</u>	<u>Building Aide</u>	<u>Program Aide- Special Educ.</u>	<u>Program Aide- Other</u>	<u>Totals</u>
District				
Hrs./Wk.	220		200	420
Hrs./Yr.	8,360		7,600	15,960
Total \$	\$203,452		\$205,344	\$ 408,797
Edgewood				
Hrs./Wk.	318	366		684
Hrs./Yr.	12,084	13,908		25,992
Total \$	\$262,596	\$ 302,221		\$ 564,817
Fox Meadow				
Hrs./Wk.	360	260		620
Hrs./Yr.	13,680	9,880		23,560
Total \$	\$297,266	\$214,692		\$ 511,959
Greenacres				
Hrs./Wk.	295	433		728
Hrs./Yr.	11,210	16,454		27,664
Total \$	\$243,593	\$357,512		\$ 601,106
Heathcote				
Hrs./Wk.	295	314		609
Hrs./Yr.	11,210	11,932		23,142
Total \$	\$243,593	\$259,282		\$ 502,876
Quaker Ridge				
Hrs./Wk.	335	412		747
Hrs./Yr.	12,730	15,656		28,386
Total \$	\$276,623	\$340,205		\$ 616,828
Elementary Totals				
Hrs./Wk.	1,603	1,785		3,388
Hrs./Yr.	60,914	67,830		128,744
Elem. Total \$	\$ 1,323,672	\$ 1,473,913		\$ 2,797,585
Middle School				
Hrs./Wk.	355	444		799
Hrs./Yr.	13,490	16,872		30,362
Total \$	\$293,138	\$366,629		\$ 659,766
High School				
Hrs./Wk.	580	234		814
Hrs./Yr.	22,040	8,892		30,932
Total \$	\$478,929	\$193,223		\$ 672,152
Totals				
Hrs./Wk.	2,758	2,463	200	5,421
Hrs./Yr.	104,804	93,594	7,600	205,998
Total \$	\$ 2,299,191	\$ 2,033,765	\$ 205,344	\$ 4,538,300

AIDES COST 2019-20 BUDGET 38 WEEKS				
<u>Location</u>	<u>Building Aide</u>	<u>Program Aide- Special Educ.</u>	<u>Program Aide- Other</u>	<u>Totals</u>
District				
Hrs./Wk.	135		275	410
Hrs./Yr.	5,130		10,450	15,580
Total \$	\$112,860		\$229,900	\$ 342,760
Edgewood				
Hrs./Wk.	235	533		768
Hrs./Yr.	8,930	20,254		29,184
Total \$	\$196,460	\$445,588		\$ 642,048
Fox Meadow				
Hrs./Wk.	280	469		749
Hrs./Yr.	10,640	17,822		28,462
Total \$	\$234,080	\$392,084		\$ 626,164
Greenacres				
Hrs./Wk.	210	570		780
Hrs./Yr.	7,980	21,660		29,640
Total \$	\$175,560	\$476,520		\$ 652,080
Heathcote				
Hrs./Wk.	306	280		586
Hrs./Yr.	11,628	10,640		22,268
Total \$	\$255,816	\$234,080		\$ 489,896
Quaker Ridge				
Hrs./Wk.	386	744		1130
Hrs./Yr.	14,668	28,272		42,940
Total \$	\$322,696	\$621,984		\$ 944,680
Elementary Totals				
Hrs./Wk.	1,417	2,596		4,013
Hrs./Yr.	53,846	98,648		152,494
Elem. Total \$	\$ 1,184,612	\$ 2,170,256		\$ 3,354,868
Middle School				
Hrs./Wk.	295	345		640
Hrs./Yr.	11,224	13,110		24,334
Total \$	\$243,900	\$284,880		\$ 528,781
High School				
Hrs./Wk.	513	207		720
Hrs./Yr.	19,494	7,866		27,360
Total \$	\$423,605	\$170,928		\$ 594,533
Totals				
Hrs./Wk.	2,360	3,148	275	5,783
Hrs./Yr.	89,694	119,624	10,450	219,768
Total \$	\$ 1,964,977	\$ 2,626,064	\$ 229,900	\$ 4,820,942

Please proceed to the next page

APPENDIX – G

II INSTRUCTION

Data Sheet D - Extracurricular Assignments

2019-20 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 February 1, 2016 Base Salary (Class I, Step 1) 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, except that these multipliers will not be advanced during the 2016-17 and 2018-19 school years.

2019-20 Calculations	2019-20 Points	Budgeted \$ Amount
<u>Senior High School</u>		
HS A Cappella Advisor	40	5,395
HS Advisor to Int'l Student Program	15	2,023
HS Asst Speech & Debate Coach	30	4,046
HS Asst Speech & Debate Coach	30	3,694
HS Band Director	55	7,418
HS Drama Club Advisor	40	5,395
HS Drama Director	105	14,161
HS Foreign Exchange Assistant (French) (3 productions 35 each)	10	1,231
HS Foreign Exchange Assistant (Spanish)	10	1,231
HS Foreign Exchange Head (French)	20	2,463
HS Foreign Exchange Head (Germany)	20	2,463
HS Foreign Exchange Head (Spanish)	20	2,463
HS French Club	10	1,231
HS Freshman Class Advisor	15	1,847
HS Freshman Class Advisor	15	1,847
HS Garden Sponsor	40	4,926
HS Habitat for Humanity	40	5,395
HS Hack Scarsdale Club	40	5,395
HS Honor Society Art Advisor	10	1,231
HS Junior Class Advisor (3 productions 30 each)	35	4,310
HS Junior Class Advisor	35	4,310
HS Literary Magazine Advisor	40	5,395
HS Mathematics Team coach	50	6,744
HS Musical Production Coach (3 productions 30 each)	90	12,138
HS Mock Trial	45	6,069
HS Newspaper Advisor	65	8,767
HS Newspaper Advisor	65	8,767
HS Quiz Bowl S/B High School	40	5,395
HS Science Olympiad	20	2,697
HS Science Olympiad	20	2,697
HS Senior Class Advisor	55	6,773
HS Signifer	20	2,697
HS Sophomore Class Advisor	20	2,463
HS Sophomore Class Advisor	20	2,463
HS Speech & Debate Coach	105	14,161
HS Student Government Advisor	45	6,069
HS Student Government Advisor	45	6,069
HS Technical Club Advisor	40	5,395
HS Technical Director (3 productions 30 each)	90	12,138
HS Tri-M Music Honor Society	20	2,697
HS U.N. Club Advisor	90	11,083
HS Wellness Coordinator	20	2,697
HS Wellness Coordinator	20	2,463
HS Yearbook Advisor	65	8,767
HS Yearbook Advisor	65	8,004
HS All County/State Senior High Chorus	15	1,847
Total Senior High School		243,703

2019-20 Calculations (Continued)	2019-20 Points	Budgeted \$ Amount
<u>Middle School</u>		
MS Activities Advisors	70	9,441
MS All County/State Chorus	10	1,349
MS Costumes/Props Director (3 productions 30 each)	90	12,138
MS Debate Club	13	1,753
MS Drama Director (3 productions 30 each)	90	12,138
MS Human Rights Day	12	1,618
MS Jazz Ensemble	40	5,395
MS Literary Magazine Advisor	40	5,395
MS Math Counts	35	4,720
MS Musical Director (3 productions 30 each)	90	12,138
MS Newspaper	20	2,697
MS Percussion Ensemble	20	2,697
MS Production/Technical Director (3 productions 30 each)	90	12,138
MS Science Olympiad	25	3,372
MS Science Olympiad	25	3,372
MS Science Olympiad	25	3,372
MS Science Olympiad	25	3,372
MS Science Olympiad	25	3,372
MS Sinfonietta Strings	20	2,697
MS Speech Contest	13	1,753
MS Speech Contest	12	1,618
MS Store	15	2,023
MS Student Government Advisor	95	12,813
MS Student Government Advisor Asst	40	5,395
MS Technical Advisor	25	3,372
MS Video Yearbook Advisor	25	3,372
MS Vocal Music Ensemble Club	20	2,697
MS Vocal Music Solo Club	40	5,395
MS Wind Ensemble	40	5,395
MS Yearbook Advisor	95	12,813
MS Young Women in Leadership	15	2,023
All County/State Middle School Chorus	10	1,349
Total Middle School		163,192
<u>Elementary Schools</u>		
Elementary Activity Advisors (5 x 125)	625	84,294
Elementary Band Advisor	40	5,395
Elementary Orchestra Advisor	40	5,395
All County Elementary Chorus	40	5,395
Total Elementary		100,479
<u>Accompanist</u>		
Elementary		23,010
Middle School		6,247
Senior High		39,488
Total Accompanist		68,745
Grand Total Extracurricular Assignments		576,119

II INSTRUCTION

285-000 Interscholastic Athletics

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

2019-20 CALCULATIONS

Funds for coaching salaries are determined by agreement between the Board of Education and the Scarsdale Teachers Association. Athletic coaching salaries are the product of the appropriate point value listed below, times a factor of 0.0023, times the base salary (BA Step 1) in effect during a given salary year. For teachers regularly employed by the Board who coach in the same sport beyond one year, the multiplier is as follows: second year: .0025, third year: 0.0027, fourth year: 0.0029, fifth year 0.0030.

The estimated salaries below are based upon present incumbents

Position	Points	\$Amount	# of Students Participating**
Assistant Athletic Director (Fall, Winter, Spring)	150	\$ 26,388	889
Baseball Frosh	38	\$ 4,457	20
Baseball JV	46	\$ 5,395	20
Baseball Varsity Asst	40	\$ 5,100	
Baseball Varsity Head	60	\$ 10,555	18
Basketball Boys Frosh	46	\$ 5,864	35
Basketball Boys Frosh	46	\$ 8,092	13
Basketball Boys Assistant	40	\$ 4,692	14
Basketball Boys JV	50	\$ 6,374	17
Basketball Boys JV	50	\$ 6,374	16
Basketball Boys Varsity Asst	40	\$ 4,692	
Basketball Boys Varsity Head	76	\$ 8,914	15
Basketball Girls JV	50	\$ 5,864	11
Basketball Girls JV	50	\$ 5,864	11
Basketball Girls Varsity Asst	40	\$ 6,221	
Basketball Girls Varsity Head	76	\$ 11,260	16
Bowling Head	43	\$ 7,565	31
Cheerleading JV (Fall)	37	\$ 4,528	10
Cheerleading JV (Winter)	37	\$ 4,528	11
Cheerleading Varsity (Fall)	42	\$ 6,558	14
Cheerleading Varsity Assistant (Fall)	37	\$ 4,340	
Cheerleading Varsity (Winter)	42	\$ 6,558	14
Crew Assistant	30	\$ 3,519	
Crew Head	40	\$ 4,896	26
Cross Country Asst	36	\$ 4,406	
Cross Country Asst	36	\$ 4,406	
Cross Country Asst	36	\$ 4,406	
Cross Country Head	57	\$ 10,027	110
Field Hockey J.V. B	40	\$ 5,395	19
Field Hockey JV	40	\$ 5,348	19
Field Hockey Varsity Asst	40	\$ 4,692	
Field Hockey Varsity Head	58	\$ 8,163	21
Football Frosh Asst	36	\$ 4,406	
Football Frosh Asst	36	\$ 4,406	
Football Frosh Head	36	\$ 4,406	
Football JV Asst	36	\$ 4,406	
Football JV Asst	36	\$ 4,406	
Football JV Asst	36	\$ 4,406	
Football JV Asst	36	\$ 4,855	
Football JV Head	43	\$ 7,565	30
Football Varsity Asst	50	\$ 5,864	
Football Varsity Asst	50	\$ 5,864	
Football Varsity Asst	50	\$ 5,864	
Football Varsity Asst	50	\$ 5,864	
Football Varsity Head	85	\$ 14,953	33
Golf Boys	45	\$ 7,916	21

Golf Girls	45	\$	7,916	21
Gymnastics Asst	48	\$	7,119	
Gymnastics Head	65	\$	11,435	19
HS Intramurals-Fall	30	\$	4,398	64
HS Intramurals-Spring	30	\$	4,398	64
HS Intramurals-Winter	30	\$	4,398	64
Ice Hockey Asst	40	\$	5,864	
Ice Hockey Head	54	\$	8,550	19
Ice Hockey Head JV	40	\$	4,692	7
Ice Hockey JV Asst	30	\$	3,519	7
Indoor Track Asst	47	\$	6,890	
Indoor Track Asst	47	\$	6,890	
Indoor Track Asst	47	\$	6,890	
Indoor Track Asst	47	\$	6,890	
Indoor Track Asst	47	\$	6,890	
Indoor Track Asst	47	\$	6,890	
Indoor Track Head	72	\$	12,666	135
Lacrosse Boys Frosh	43	\$	6,304	35
Lacrosse Boys JV	48	\$	8,444	35
Lacrosse Boys Varsity Asst	43	\$	6,304	
Lacrosse Boys Varsity Head	63	\$	9,975	33
Lacrosse Girls JV (A)	48	\$	6,474	22
Lacrosse Girls JV (B)	48	\$	6,474	
Lacrosse Girls Varsity Asst	43	\$	5,043	
Lacrosse Girls Varsity Head	63	\$	7,389	16
Modified Athletic Director (Fall)	38	\$	6,685	130
Modified Athletic Director (Spring)	38	\$	6,685	160
Modified Athletic Director (Winter)	38	\$	6,685	60
Modified Baseball Assistant	27	\$	3,167	
Modified Baseball Head	30	\$	3,519	15
Modified Cheerleading Asst	27	\$	3,167	
Modified Cheerleading Head	30	\$	3,825	30
Modified Cross Country Asst	27	\$	4,592	
Modified Cross Country Asst	27	\$	3,800	
Modified Cross Country Head	30	\$	5,278	50
Modified Field Hockey Asst	27	\$	3,167	
Modified Field Hockey Asst	27	\$	3,167	
Modified Field Hockey Head	30	\$	5,278	52
Modified Ice Hockey Asst	30	\$	4,651	
Modified Ice Hockey Head	33	\$	5,140	30
Modified Lacrosse Boys Asst	27	\$	4,750	
Modified Lacrosse Boys Asst	27	\$	4,750	
Modified Lacrosse Boys Head	30	\$	5,278	35
Modified Lacrosse Boys Head	30	\$	5,278	35
Modified Lacrosse Girls Asst	27	\$	3,167	
Modified Lacrosse Girls Asst	27	\$	3,167	
Modified Lacrosse Girls Head	30	\$	3,519	30
Modified Lacrosse Girls Head	30	\$	3,519	30
Modified Soccer	27	\$	3,304	10
Modified Soccer	30	\$	3,304	10
Modified Softball Assistant	27	\$	3,167	
Modified Softball Head	30	\$	4,046	15
Modified Track Asst	27	\$	3,958	
Modified Track Asst	27	\$	3,958	
Modified Track Asst	27	\$	3,958	
Modified Track Head	30	\$	5,278	80
Modified Volleyball Asst.	27	\$	4,750	
Modified Volleyball Asst.	27	\$	3,167	
Modified Volleyball Head	30	\$	5,278	70
Modified Volleyball Head	30	\$	5,278	70

Modified Wrestling Asst	27	\$	4,275	
Modified Wrestling Head	30	\$	5,278	30
Outdoor Track Asst	40	\$	4,692	
Outdoor Track Asst	40	\$	4,692	
Outdoor Track Asst	40	\$	4,692	
Outdoor Track Asst	40	\$	4,692	
Outdoor Track Asst	40	\$	4,692	
Outdoor Track Asst	40	\$	4,692	
Outdoor Track Asst	40	\$	4,692	
Outdoor Track Head	68	\$	11,963	140
Ski Coach Asst	35	\$	4,105	
Ski Coach Asst	35	\$	4,105	
Ski Coach Head	45	\$	5,278	52
Soccer Boys J.V A	48	\$	6,119	18
Soccer Boys J.V.	48	\$	6,119	18
Soccer Boys J.V. B	48	\$	6,119	18
Soccer Boys Varsity A Asst	40	\$	5,303	
Soccer Boys Varsity A Head	67	\$	8,883	26
Soccer Boys Varsity B Head	53	\$	8,169	21
Soccer Girls JV	48	\$	5,630	22
Soccer Girls JV B	48	\$	5,630	22
Soccer Girls Varsity Asst	40	\$	4,896	
Soccer Girls Varsity B Asst	40	\$	4,896	
Soccer Girls Varsity B Head	53	\$	6,757	23
Soccer Girls Varsity Head	67	\$	10,608	22
Softball Asst	40	\$	5,864	
Softball Frosh	30	\$	4,046	13
Softball Head	55	\$	8,516	12
Softball JV	40	\$	6,181	13
Strength & Conditioning Coach (Fall)	50	\$	6,744	
Strength & Conditioning Coach (Spring)	50	\$	6,744	
Strength & Conditioning Coach (Summe	50	\$	6,744	
Strength & Conditioning Coach (Winter)	50	\$	6,744	
Swimming Boys Asst	50	\$	6,629	
Swimming Boys Head	65	\$	7,624	43
Swimming Girls Asst	50	\$	5,864	
Swimming Girls Head	65	\$	11,435	46
Tennis Boys Head	50	\$	8,796	17
Tennis Boys JV	33	\$	5,805	17
Tennis Boys Varsity B Head	33	\$	5,805	15
Tennis Girls JV	33	\$	5,225	13
Tennis Girls Varsity A Head	50	\$	8,796	14
Tennis Girls Varsity B Head	33	\$	5,805	17
Volleyball Boys JV	38	\$	6,462	24
Volleyball Boys Varsity	54	\$	9,500	17
Volleyball Girls J.V. B	38	\$	4,845	17
Volleyball Girls Head	54	\$	9,500	13
Volleyball Girls JV	38	\$	4,845	19
Volleyball Girls Varsity Asst	38	\$	4,651	
Volleyball Girls Varsity B	38	\$	5,038	15
Wrestling Assistant	48	\$	5,630	
Wrestling Head	67	\$	11,787	24
Wrestling JV	48	\$	7,435	24
6,773	\$	965,041	3,692	

APPENDIX - H

VEHICLE REPLACEMENT SCHEDULE

The transportation fleet is comprised of large (44-66 passenger) and small (18-20 passenger) buses, automobiles to drive small groups of private school and special education students, and wheelchair vans to transport physically disabled students.

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

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

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

<u>School Year</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>(plan)</u>	<u>(plan)</u>	<u>(plan)</u>	<u>(plan)</u>	<u>(plan)</u>
<u>Large Buses</u>	2	1	2	1	2	1	2	1
<u>Cost per bus</u>	107,809	104,235	106,102	115,000	118,000	119,000	120,000	121,000
<u>Mini buses</u>	2	3	0	2	1	2	1	1
<u>Cost per bus</u>	42,954	46,914	N/A	54,000	55,000	56,000	57,000	58,000
<u>Lift gate buses</u>	0	0	1	1	0	0	0	1
<u>Cost per bus</u>	N/A	N/A	59,372	N/A	N/A	N/A	N/A	68,500
<u>Automobiles</u>	0	4	0	1	1	1	0	1
<u>Cost per vehicle</u>	N/A	23,396	N/A	27,600	28,500	29,600	N/A	30,500
<u>Total Vehicle Purchase</u>	\$301,526	\$338,559	\$271,576	\$250,600	\$319,500	\$260,600	\$297,000	\$278,000

		Statistics of Large Buses							
Vehicle Number	Type	# of Pass	Purchase Year	Years on Road	2018-19 Assignment	Mileage A/O Jan18	Diff	Mileage A/O Jan19	Diff
137	Large Bus	66	2000	19	Spare	83,417	996	85,114	1,697
138	Large Bus	66	2000	19	Spare	93,946	881	95,192	1,246
139	Large Bus	66	2001	18	Auction List	62,241	-	62,241	-
140	Large Bus	66	2001	18	Auction List	55,934	-	55,934	-
141	Large Bus	66	2002	17	Spare	83,824	1,202	84,961	1,137
142	Large Bus	66	2002	17	Spare	75,193	1,414	77,992	2,799
143	Large Bus	66	2003	16	Spare	84,189	2,206	86,773	2,584
145	Large Bus	66	2005	14	Spare	90,219	2,655	93,694	3,475
146	Large Bus	66	2005	14	Spare	78,909	1,018	81,775	2,866
147	Large Bus	66	2006	13	Spare	92,666	5,529	95,293	2,627
148	Large Bus	66	2006	13	In Service	95,927	5,450	100,352	4,425
149	Large Bus	66	2006	13	In Service	104,344	4,621	109,193	4,849
150	Large Bus	66	2006	13	Spare	90,633	5,409	92,818	2,185
151	Large Bus	66	2006	13	Spare	87,140	3,359	89,069	1,929
152	Large Bus	66	2006	13	Spare	73,682	3,486	76,878	3,196
153	Large Bus	66	2006	13	In Service	75,892	5,177	80,186	4,294
154	Large Bus	66	2006	13	Spare	91,948	4,541	93,895	1,947
155	Large Bus	66	2009	10	In Service	79,033	7,160	83,907	4,874
156	Large Bus	66	2011	8	In Service	53,547	6,917	60,081	6,534
157	Large Bus	66	2011	8	In Service	62,548	7,417	71,638	9,090
158	Large Bus	66	2012	7	In Service	30,973	6,056	37,532	6,559
159	Large Bus	66	2012	7	In Service	41,402	7,511	48,443	7,041
160	Large Bus	66	2013	6	In Service	28,017	7,367	33,762	5,745
161	Large Bus	66	2015	4	In Service	23,995	8,481	32,769	8,774
162	Large Bus	66	2015	4	In Service	24,083	8,472	30,137	6,054
163	Large Bus	66	2016	3	In Service	12,919	6,203	19,548	6,629
164	Large Bus	66	2016	3	In Service	7,515	7,515	13,965	6,450
165	Large Bus	66	2016	3	In Service	6,199	6,199	11,760	5,561
166	Large Bus	66	2018	1	In Service	1,975	1,975	8,167	6,192
167	Large Bus	66	2018	1	In Service			1,941	1,941
168	Large Bus	66	2018	1	In Service			1,841	1,841
Total number of miles per year						1,792,310	129,217	1,916,851	124,541
Average total mileage for large buses is						61,804		61,834	
Average age of fleet for large buses is				10					
Average annual miles for large buses							4,456		4,017

			Statistics of Small Bus Fleet							
			Purchase		Years	2018-19	Mileage/A/O	Mileage	Mileage A/O	
Bus No.	Type	# of Pass	Year	On Road	Assignment	43,101	Difference	43,484	Difference	
72	Mini Bus	20	1999	20	Auction List	130,675	-	130,675	-	
73	Mini Bus	6+3w/chairs	2000	19	Auction List	104,662	-	104,662	-	
74	Mini Bus	20	2000	19	Auction List	119,317	-	119,317	-	
75	Mini Bus	20	2000	19	Auction List	145,540	1,669	145,540	-	
76	Mini Bus	8+2w/chairs	2000	19	Auction List	110,252	-	110,252	-	
79	Mini Bus	20	2001	18	Spare	157,495	4,752	162,432	4,937	
80	Mini Bus	20	2001	18	Spare	172,402	4,695	176,005	3,603	
81	Mini Bus	20	2002	17	In Service	139,779	9,025	144,689	4,910	
82	Mini Bus	20	2002	17	In Service	150,847	6,789	155,570	4,723	
83	Mini Bus	20	2002	17	In Service	141,302	9,791	149,989	8,687	
84	Mini Bus	20	2002	17	In Service	134,586	6,829	137,930	3,344	
86	Mini Bus	20	2002	17	Spare	139,413	5,932	141,303	1,890	
87	Mini Bus	20	2002	17	Spare	132,039	4,578	137,165	5,126	
88	Mini Bus	20	2003	16	In Service	155,164	6,446	161,102	5,938	
89	Mini Bus	20	2003	16	In Service	120,743	2,860	124,025	3,282	
90	Mini Bus	20	2003	16	In Service	155,765	7,074	164,131	8,366	
91	Mini Bus	20	2005	14	Spare	104,137	6,041	107,007	2,870	
92	Mini Bus	20	2005	14	In Service	102,919	3,569	115,854	12,935	
93	Mini Bus	20	2005	14	In Service	135,740	5,370	142,966	7,226	
94	Mini Bus	20	2005	14	In Service	126,821	9,631	133,937	7,116	
95	Mini Bus	20	2005	14	In Service	114,401	5,695	123,727	9,326	
35	Mini Bus	18	2006	13	In Service	111,666	7,046	117,911	6,245	
36	Mini Bus	18	2006	13	In Service	130,041	14,095	140,864	10,823	
37	Mini Bus	18	2006	13	In Service	123,462	5,184	135,879	12,417	
96	Mini Bus	18	2006	13	In Service	117,102	4,649	123,771	6,669	
97	Mini Bus	18	2006	13	In Service	115,187	3,521	121,873	6,686	
98	Mini Bus	18	2006	13	In Service	129,398	687	132,907	3,509	
99	Mini Bus	18	2006	13	Spare	134,703	3,101	136,929	2,226	
100	Mini Bus	18	2006	13	In Service	118,854	17,977	133,785	14,931	
38	Mini Bus	20	2007	12	In Service	125,967	13,331	133,795	7,828	
39	Mini Bus	20	2007	12	In Service	91,563	9,153	105,526	13,963	
40	Mini Bus	20	2007	12	In Service	88,191	7,486	95,689	7,498	
41	Mini Bus	20	2009	10	In Service	62,683	7,174	68,735	6,052	
42	Mini Bus	20	2009	10	In Service	132,955	8,774	143,387	10,432	
43	Mini Bus	20	2009	10	In Service	135,271	8,867	145,338	10,067	
44	Mini Bus	20	2009	10	In Service	126,099	17,648	138,529	12,430	
45	Mini Bus	20	2009	10	In Service	160,249	10,271	164,904	4,655	
48	Mini Bus	6+2w/chairs	2009	10	In Service	74,626	9,560	83,301	8,675	
46	Mini Bus	20	2010	9	In Service	86,739	10,862	95,482	8,743	
47	Mini Bus	20	2010	9	In Service	67,061	6,741	73,871	6,810	
49	Mini Bus	18	2013	6	In Service	46,362	7,407	53,927	7,565	
50	Mini Bus	18	2013	6	In Service	70,861	10,646	81,680	10,819	
51	Mini Bus	18	2013	6	In Service	56,618	10,330	66,239	9,621	
52	Mini Bus	18	2014	5	In Service	37,092	10,143	46,081	8,989	
53	Mini Bus	18	2014	5	In Service	35,901	12,966	48,491	12,590	
56	Mini Bus	20	2015	4	In Service	13,705	9,568	22,156	8,451	
54	Mini Bus	20	2016	3	In Service	20,195	10,515	31,005	10,810	
55	Mini Bus	20	2016	3	In Service	26,677	19,616	42,803	16,126	
57	Mini Bus	12+1w/chair	2016	3	In Service	12,063	9,380	20,276	8,213	
58	Mini Bus	20	2016	3	In Service	12,418	12,418	25,896	13,478	
59	Mini Bus	20	2016	3	In Service	10,668	10,668	18,922	8,254	
63	Mini Bus	6+2w/chairs	2018	1	In Service			3,676	3,676	
C-19	Wagon	5	2004	15	Courier Car	148,239	3,576	148,239	-	
C-21	Sedan	5	2005	14	Auction List	159,184	4,218	159,184	-	
C-22	Sedan	5	2005	14	Spare	153,862	7,450	161,443	7,581	
C-23	Sedan	5	2005	14	Spare	131,776	6,396	134,360	2,584	
C-24	Sedan	5	2007	12	Auction List	114,937	2,041	114,937	-	
C-26	SUV	5	2007	12	In Service	96,721	13,420	107,172	10,451	
C-28	Sedan	5	2011	8	In Service	60,001	18,519	71,788	11,787	
C-29	Sedan	5	2011	8	In Service	139,281	23,447	149,043	9,762	
C-30	Sedan	5	2011	8	In Service	115,625	19,380	118,964	3,339	
C-31	Sedan	5	2011	8	In Service	113,709	18,815	125,965	12,256	
C-32	Sedan	5	2011	8	In Service	109,411	14,045	110,561	1,150	
C-33	SUV	5	2016	3	In Service	42,766	26,046	55,140	12,374	
C-34	SUV	5	2016	3	In Service	10,840	6,672	20,059	9,219	
60	Mini Bus	20	2017	2	In Service			6,687	6,687	
61	Mini Bus	20	2017	2	In Service			10,495	10,495	
62	Mini Bus	20	2017	2	In Service			4,752	4,752	
C-10	SUV	5	2018	1	In Service			7,266	7,266	
C-11	SUV	5	2018	1	In Service			6,164	6,164	
C-12	SUV	5	2018	1	In Service			20,785	20,785	
C-13	SUV	5	2018	1	In Service			12,874	12,874	
Total number of mileage per year						6,664,728	554,555	7,187,784	523,056	
Average total mileage for mini buses						104,136		99,830		
Average total age of fleet for mini buses						10.49				
Average annual miles for mini buses							8,665		7,265	
Spare buses are not specifically assigned to regular runs but instead are used on field and athletic trips or on routes when regular buses are not available due to inspection, service, etc.										

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 (TRS).

Retirement expense is based on an estimate of the salaries to be paid to professional staff members for the upcoming school year multiplied by the contribution rate. The TRS rate has increased significantly from the 0.36% rate charged in 2003-04 to the 17.53% rate for the 2014-15 budget. Since 2014-15 the rate has dropped steadily except for 2018-19 which increased to 10.62%. Rates for 2019-20 are projected to decrease by 16.6% to 8.86%.

<u>Budget Year</u>	<u>TRS %</u>	<u>Total TRS Budget / Actual</u>
1999-00	1.42%	434,361
2000-01	1.43%	466,067
2001-02	0.43%	129,725
2002-03	0.36%	123,366
2003-04	0.36%	162,285
2004-05	5.63%	2,622,972
2005-06	7.97%	3,673,304
2006-07	8.60%	4,422,538
2007-08	8.73%	5,645,453
2008-09	7.63%	4,284,902
2009-10	6.19%	3,786,852
2010-11	8.62%	5,253,825
2011-12	11.11%	6,720,440
2012-13	11.84%	7,430,727
2013-14	16.25%	10,387,337
2014-15	17.53%	10,652,830
2015-16	13.26%	8,210,890
2016-17	11.72%	7,536,810
2017-18	9.80%	6,467,134
2018-19 Adopted Bud	10.63%*	7,181,445 – Est Actual - \$7,200,082
2019-20 Proposed Bud	8.86%	6,152,697

* The actual 2018-19 final rate was 10.62%.

UNDISTRIBUTED EXPENSE

EMPLOYEES' RETIREMENT

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

Retirement expense is based on an estimate of the salaries to be paid to civil service staff members for the upcoming school year multiplied by the contribution rate. The ERS rate increased significantly from the 0.90% weighted average rate charged in 2000-01 to the 20.1% weighted average rate for the 2013-14 budget. However, since then the rate has steadily decreased to 15.1% in 2016-17, 14.95% in 2017-18, 14.54% in 2018-19 and an estimated 14.46% for 2019-20.

TOTAL EXPENDITURES / BUDGET

2000-01	ACTUAL	17,812
2001-02	ACTUAL	60,559
2002-03	ACTUAL	100,908
2003-04	ACTUAL	458,468
2004-05	ACTUAL	1,224,127
2005-06	ACTUAL	1,137,906
2006-07	ACTUAL	1,135,252
2007-08	ACTUAL	1,094,288
2008-09	ACTUAL	1,103,797
2009-10	ACTUAL	1,000,321
2010-11	ACTUAL	1,748,071
2011-12	ACTUAL	2,331,649
2012-13	ACTUAL	2,621,524
2013-14	ACTUAL	3,000,818
2014-15	ACTUAL	2,786,046
2015-16	ACTUAL	2,112,940
2016-17	ACTUAL	2,354,449
2017-18	ACTUAL	2,168,935
2018-19	ADOPTED BUDGET	2,468,359 – Est. Actual - \$2,373,936
2019-20	PROPOSED BUDGET	2,383,326

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 2000-01 through 2017-18, the 2018-19 Adopted Budget & Estimated Actual, and the 2019-20 Proposed Budget.

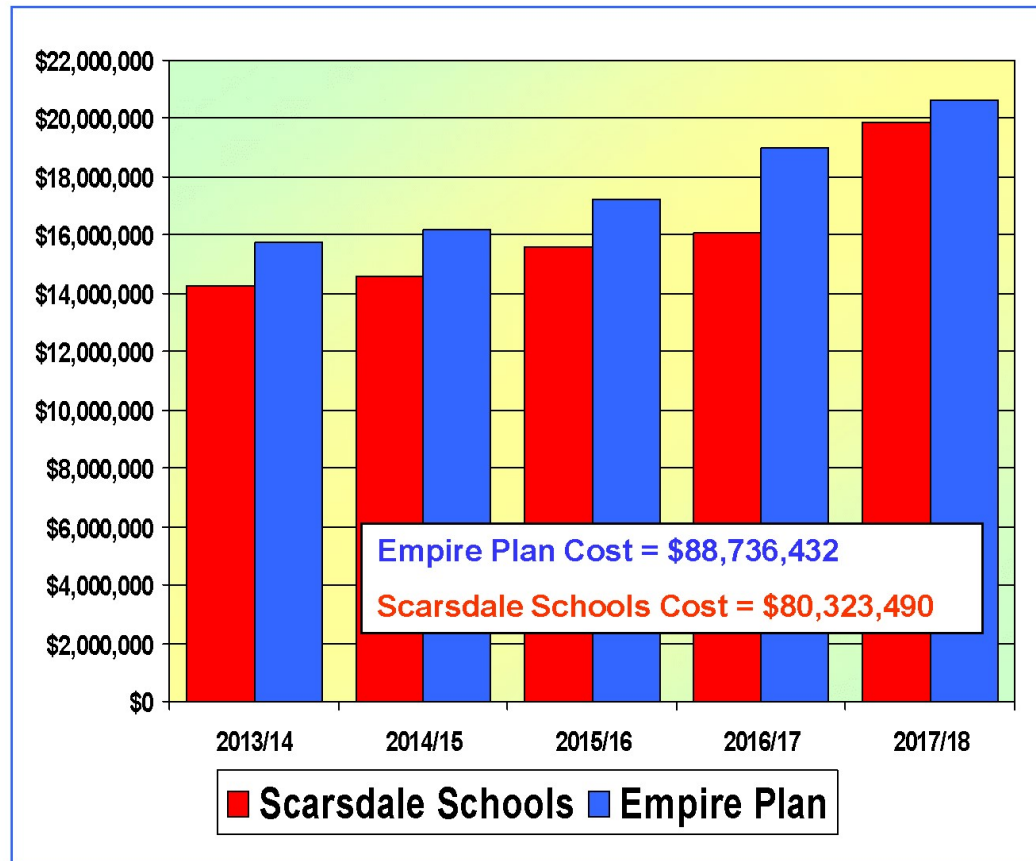
<u>YEAR</u>	<u>EXPENDITURES</u>	
2000-01	5,948,628	
2001-02	6,323,802	
2002-03	7,796,238	
2003-04	8,673,304	
2004-05	9,102,858	
2005-06	9,766,698	
2006-07	9,906,552	
2007-08	9,455,348	
2008-09	10,336,035	
2009-10	12,337,291	
2010-11	11,539,947	
2011-12	12,663,446	
2012-13	14,968,073	
2013-14	14,240,168	
2014-15	13,958,267	
2015-16	14,940,001	
2016-17	14,978,385	
2017-18	19,112,291**	
2018-19	17,672,700	BUDGET
2018-19	16,372,700	ESTIMATED ACTUAL*
2019-20	17,327,734	PROPOSED BUDGET

*This does not include the “one-time” reversal of the prior year \$1,850,000 accrual for the UMR claims lag as of 6-30-18 AND does not include a “one-time” change in accounting for accrual for \$1,600,000.

**This includes a “one-time” \$1,850,000 accrual for the UMR claims lag as of 6-30-18.



Scarsdale Schools vs. Empire Plan



This exhibit provides a estimated comparison of the District's self-insured costs with the applicable Empire Plan premiums over the past five plan years (July through June). Census assumptions are made to accommodate the different premium tiers offered by each plan. The District costs are estimated to be \$8,412,942 less than the estimated Empire Plan premiums over the past five years. Estimated employee premium share has been added to district costs for comparison.

UNDISTRIBUTED EXPENSE
SOCIAL SECURITY / MEDICARE

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

YEAR	RATE	WAGE MAXIMUM	TOTAL FISCAL EXPENDITURES
2012	6.20%	\$110,100	
	1.45%	No Limit Medicare	5,200,750
2013	6.20%	\$113,700	
	1.45%	No Limit Medicare	5,339,902
2014	6.20%	\$117,000	
	1.45%	No Limit Medicare	5,274,594
2015	6.20%	\$118,500	
	1.45%	No Limit Medicare	5,465,479
2016	6.20%	\$118,500	
	1.45%	No Limit Medicare	5,570,265
2017	6.20%	\$127,200	
	1.45%	No Limit Medicare	5,665,876
2018	6.20%	\$128,400	
	1.45%	No Limit Medicare	5,998,996
2019	6.20%	\$132,900	
	1.45%	No Limit Medicare	6,255,731*
2020	6.20%	unknown	6,255,731**
	1.45%	No Limit Medicare	

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

6,506,251***

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>
2009-10	612	Teach/Adm/Nurses/Secy's/Cust	@\$1,647	1,007,964
2010-11	611	Teach/Adm/Nurses/Secy's/Cust	@\$1,684	1,028,924
2011-12	605	Teach/Adm/Nurses/Secy's/Cust	@\$1,722	1,041,810
2012-13	605	Teach/Adm/Nurses/Secy's/Cust	@\$1,722	1,031,478
2013-14	596	Teach/Adm/Nurses/Secy's/Cust	@\$1,816	1,082,336
2014-15	596	Teach/Adm/Nurses/Secy's/Cust	@\$1,816	1,116,220
2015-16	598	Teach/Adm/Nurses/Secy's/Cust	@\$1,936	1,157,728
2016-17	607	Teach/Adm/Nurses/Secy's/Cust	@\$1,936	1,179,024
2017-18	619	Teach/Adm/Nurses/Secy's/Cust	@\$1,936	1,198,384
2018-19	622	Teach/Adm/Nurses/Secy's/Cust	@\$1,956	1,216,632*
	618	Teach/Adm/Nurses/Secy's/Cust	@\$1,956	1,208,808**
2019-20	624	Teach/Adm/Nurses/Secy's/Cust	@\$1,976	\$1,233,024***

* Adopted Budget

** Estimated Actual – beginning in 2018-19 - \$12,522 also added for retiree coverage

*** Proposed Budget - \$12,647 also added for retiree coverage

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 2019-20.

YEAR OF ISSUE	OBLIGATIONS OUTSTANDING 7/1/19	2019-20 PAYMENTS		OBLIGATIONS OUTSTANDING 7/1/20
		PRINCIPAL	INTEREST	
2019 BOND/BAN (TBD)	-	4,887,280	-	59,980,297 **
2014 (MAY)	6,600,000	690,000	294,500	5,910,000
2017 (APRIL)	12,250,000	1,375,000	367,500	10,875,000
				-
GRAND TOTAL	\$ 18,850,000	\$ 6,952,280	\$ 662,000	\$ 76,765,297

** This represents the remaining issue on the \$64,867,577 - 2018 Bond Proposition - Issue dates will occur between 2019 and 2022.

Undistributed Expense - Data Sheet B									
Schedule of Long-Term Serial Bond Obligations From 2007 through 2028									
O/S as of	Obligations	Budget	Total	Total	Total				
Date	Outstanding	Year	Interest	Principal	Debt Service				
7/1/2007	76,165,000	2007/08	3,182,075	5,360,000	8,542,075				
7/1/2008	70,805,000	2008/09	2,888,741	5,185,000	8,073,741				
7/1/2009	65,555,000	2009/10	2,649,307	5,400,000	8,049,307				
7/1/2010	60,155,000	2010/11	1,928,412	5,840,000	7,768,412	*			
7/1/2011	53,120,000	2011/12	2,021,490	5,785,000	7,806,490	*			
7/1/2012	46,350,000	2012/13	1,681,882	6,050,000	7,731,882	* &			
7/1/2013	40,300,000	2013/14	1,626,326	6,080,000	7,706,326	* &			
7/1/2014	33,435,000	2014/15	1,251,132	6,415,000	7,666,132	* & @			
7/1/2015	27,020,000	2015/16	1,153,829	6,500,000	7,653,829	* & @			
7/1/2016	22,195,000	2016/17	996,950	6,615,000	7,611,950	* & @			
7/1/2017	32,025,000	2017/18	1,260,267	6,425,000	7,685,267	# * & @			
7/1/2018	25,600,000	2018/19	919,300	6,750,000	7,669,300	# * & @			
7/1/2019	83,717,577	2019/20	3,256,703	4,357,577	7,614,280	# @			
7/1/2020	79,360,000	2020/21	3,095,450	4,865,000	7,960,450	# @			
7/1/2021	74,495,000	2021/22	2,914,450	5,295,000	8,209,450	# @			
7/1/2022	69,200,000	2022/23	2,712,475	5,495,000	8,207,475	# @			
7/1/2023	63,705,000	2023/24	2,498,700	5,705,000	8,203,700	# @			
7/1/2024	58,000,000	2024/25	2,276,525	5,850,000	8,126,525	# @			
7/1/2025	52,150,000	2025/26	2,048,500	6,075,000	8,123,500	# @			
7/1/2026	46,075,000	2026/27	1,811,400	6,265,000	8,076,400	# @			
7/1/2027	-	2027/28	-	-	-	# @			
# - Note: The District issued \$14.8M of debt related to the \$18.12M Capital Project during April 2017 at a Net Interest Cost of 2.00%.									
* - Note: During October 2010, the District refinanced \$19.5M of outstanding obligations resulting in a savings of \$2,714,587 over the period of 2010/11 through 2018/19. The applicable outstanding debt has been updated accordingly.									
& - Note: During June 2012, the District refinanced \$11.8M of outstanding obligations resulting in a savings of \$1,026,599 over the period of 2012/13 through 2018/19. The applicable outstanding debt has been updated accordingly.									
@ - Note: During May 2014, the District refinanced \$9.3M of outstanding obligations resulting in a savings of \$969,061 over the period of 2014/15 through 2026/27. The applicable outstanding debt has been updated accordingly.									
NOTE: Updated to include the Estimated Debt Issued sometime during 2019-20 related to the \$64.9M Capital Project that was approved by the Voters on February 8, 2018. - This is an estimate and does not include the actual fact that will be issuing BANS/BONDS during a 3 year period.									

UNDISTRIBUTED EXPENDITURES

970 DEBT SERVICE

Data Sheet D - Schedule of payments of long-term obligations for 2019-20.

BOND ISSUE	ORIGINAL BOND ISSUE	MATURITY DATE	OBLIGATIONS OUTSTANDING 7/1/19	INTEREST RATE PERCENTAGE	PRINCIPAL DUE DATE	PAYMENTS AMOUNT	INTEREST PAYMENTS		TOTAL INTEREST
							DUE DATE AND AMOUNT	DUE DATE AND AMOUNT	
2019 BOND (TBD)**	Estimated 64,867,577	2035-36	-	Estimated 2.50%	6/15/2019	4,887,280	12/15/2019	6/15/2020	\$ -
							-	-	
2014 (MAY) (Refinancing)	8,515,000	2027	6,600,000	2.46%	8/1/2015	690,000	8/1/2019	2/1/2020	\$ 294,500
							154,150	140,350	
2017 (APRIL)	14,800,000	2027	12,250,000	2.00%	6/15/2019	1,375,000	12/15/2019	6/15/2020	\$ 367,500
							183,750	183,750	
GRAND TOTAL	\$ 92,182,577		\$ 18,850,000			\$ 6,952,280	\$ 337,900	\$ 324,100	\$ 662,000
							TOTAL	7,614,280	

** This represents an estimated BOND/BAN that will likely include a \$4,887,280 principal payment as part of the total issuance for the \$64,867,577 2018 Bond Proposition - Issue dates will occur between 2019 and 2022.

Lease Purchase – Computers

These are the anticipated costs for the lease payments for computer hardware purchased since 2015-16, as well as estimated costs for continuing the lease purchase replacement program into the future. In 2013-14, 2014-15, 2017-18 and 2018-19, the District increased the purchasing power by \$208,000, \$271,000, \$101,000 and \$50,000 to address recurring program needs. In 2019-20 the District the request is \$1,550,000, the same as 2018-19. The anticipated costs in 2019-20 for the three currently outstanding leases and the anticipated new lease issued in 2019-20 are noted below.

	2012/13 Purchase	2013/14 Purchase	2014/15 Purchase	2015/16 Purchase	2016/17 Purchase	2017/18 Purchase	2018/19 Purchase	2019/20 Purchase	Total Payments (Amount Budgeted)
Total Purchasing Power	\$920,000	\$1,128,000	\$1,399,000	\$1,399,000	\$1,399,000	\$1,500,000	\$1,550,000	\$1,550,000	
Payments									
Actual 2015-16	\$ 234,961	\$ 287,692	\$ 356,932	\$ 357,855	\$ 0	\$ 0	\$ 0	\$ 0	\$1,238,264
Actual 2016-17	\$ 0	\$ 287,692	\$ 356,932	\$ 357,855	\$ 357,030	\$ 0	\$ 0	\$ 0	\$1,359,509
Actual 2017-18	\$ 0	\$ 0	\$ 356,932	\$ 357,855	\$ 357,030	\$ 386,242	\$ 0	\$ 0	\$1,457,477
Estimated 2018-19	\$ 0	\$ 0	\$ 0	\$ 357,855	\$ 357,030	\$ 386,242	\$ 406,896	\$ 0	\$1,508,023
Estimated 2019-20	\$ 0	\$ 0	\$ 0	\$ 0	\$ 357,030	\$ 386,242	\$ 406,896	\$ 411,648	\$1,561,816
Estimated 2020-21	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 386,242	\$ 406,896	\$ 411,648	\$1,616,434
Estimated 2021-22	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 406,896	\$ 411,648	\$1,641,840
Estimated 2022-23	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 411,648	\$1,646,592

Lease Purchase – Districtwide Copiers

In 2015-16, the District entered into a five-year lease for 20 copier machines throughout the District at a cost below New York State contract pricing and zero percent financing. These payments include all maintenance and supplies for all 20 copiers. The District does not need to enter into a new lease until 2020. Note: For accounting purposes, \$229,070 of the \$247,106 annual payments are budgeted as part of the lease purchase budget whereas the remainder of funding is coming directly from individual school allocations.

	2010/11 Purchase	2015/16 Purchase	2016/17 Purchase	2017/18 Purchase	2018/19 Purchase	2019/20 Purchase	2020/21 Purchase	2021/22 Purchase	Total Payments (Amount Budgeted)
Total Purchasing Power	\$1,241,670	\$1,235,530	\$ 0	\$ 0	\$ 0	\$ 0	\$1,235,530	\$ 0	
Payments									
Actual 2013-14	\$ 248,334	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 248,334
Actual 2014-15	\$ 173,594	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 173,594
Actual 2015-16	\$ 0	\$ 229,070	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 229,070
Actual 2016-17	\$ 0	\$ 229,070	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 229,070
Actual 2017-18	\$ 0	\$ 229,070	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 229,070
Actual 2018-19	\$ 0	\$ 229,070	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 229,070
Estimated 2019-20	\$ 0	\$ 229,070	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 229,070
Estimated 2020-21	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 229,070	\$ 0	\$ 229,070

Please proceed to the next page

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 \$135,000. For the 2019-20 Budget the District is projecting the following individuals to meet this criteria:

<u>Personnel/Title</u>	<u>Salary*</u>	<u>Annualized Cost of Benefits</u>	<u>Other Compensation</u>	<u>Total Benefits as a % of Salary</u>
Dr. Thomas Hagerman - Superintendent	\$337,805	\$58,271	\$39,354	17.25%
Stuart Matthey - Assistant Superintendent	\$256,773	\$51,108	0	19.90%
Edgar McIntosh - Assistant Superintendent	\$217,500	\$58,855	0	27.06%
Andrew Patrick - Assistant Superintendent	\$233,568	\$60,851	0	26.05%
Gerald Crisci – Director of Instructional Technology & Innovation	\$218,418	\$58,969	0	27.00%
Raymondo Papalardi – Director of PE, Health & Ath. Dir.	\$206,610	\$57,502	0	27.83%
Eric Rauschenbach - Director of Special Education	\$209,226	\$57,827	0	27.64%
Rachel Moseley – Director of Information Technology	\$185,108	\$65,197	0	35.22%
Jeffrey Martin – Treasurer / Business Mgr. / Risk Mgr.	\$175,928	\$63,542	0	36.12%
John Trenholm – Director of Facilities	\$164,203	\$61,429	0	37.41%
Leonard Vento – Computer Systems Manager	\$135,370	\$56,232	0	41.54%

Building Administrators

<u>Personnel/Title</u>	<u>School</u>	<u>Salary *</u>
Dr. Scott Houseknecht - Elementary Principal	Edgewood School	\$224,950
William Yang – Elementary Asst. Principal	Edgewood School	\$175,046
Karen Eldon- Interim Elementary Principal	Fox Meadow School	\$209,220
Melissa Feinberg – Elementary Asst. Principal	Fox Meadow School	\$154,000
Sharon Hill - Elementary Principal	Greenacres School	\$203,687
Sharon DeLorenzo – Elementary Asst. Principal	Greenacres School	\$185,019
Maria Stile - Elementary Principal	Heathcote School	\$218,350
Katherine De La Garza– Elementary Asst. Principal	Heathcote School	\$175,997
Felix Gil - Elementary Principal	Quaker Ridge School	\$199,448
Jennifer Hefner – Elementary Asst. Principal	Quaker Ridge School	\$177,500
Meghan Troy - Middle School Principal	Scarsdale Middle School	\$194,397
Larry Chatzinoff - Middle School Asst. Principal	Scarsdale Middle School	\$196,888
Rochelle Hauge - Middle School Asst. Principal	Scarsdale Middle School	\$196,288
Ken Bonamo - High School Principal	Scarsdale High School	\$234,791
Andrea O’Gorman - High School Asst. Principal	Scarsdale High School	\$199,019
Chris Welsh - High School Asst. Principal	Scarsdale High School	\$161,246
Christopher Griffin - High School Asst. Principal	Scarsdale High School	\$206,476

*Amount currently in effect for 2018-19.

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

“Other Compensation” represents the benefit calculated from the District providing a contribution of \$19,086 toward a tax-sheltered annuity and \$20,268 toward a variable defined benefit contribution plan (in lieu of a TRS contribution) on behalf of the superintendent.

APPENDIX - L

(Note: Pages 1, 2 & 3 of Appendix L are prepared by the New York State Education Department)
(This data is the most current data that is available)

FISCAL ACCOUNTABILITY SUMMARY (2016 - 17)

INFORMATION ABOUT EXPENDITURE RATIOS (2015 - 16)

(Data are lagged a year.)

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

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

THIS SCHOOL DISTRICT

GENERAL EDUCATION	SPECIAL EDUCATION
INSTRUCTIONAL EXPENDITURES	INSTRUCTIONAL EXPENDITURES
\$90,986,675	\$19,219,597
PUPILS	PUPILS
4,928	424
EXPENDITURES PER PUPIL	EXPENDITURES PER PUPIL
\$18,463	\$45,329

SIMILAR DISTRICT GROUP LOW NEED/RESOURCE CAPACITY

GENERAL EDUCATION	SPECIAL EDUCATION
INSTRUCTIONAL EXPENDITURES	INSTRUCTIONAL EXPENDITURES
\$5,462,665,953	\$2,069,725,028
PUPILS	PUPILS
372,709	52,036
EXPENDITURES PER PUPIL	EXPENDITURES PER PUPIL
\$14,657	\$39,775

ALL SCHOOL DISTRICTS

GENERAL EDUCATION	SPECIAL EDUCATION
INSTRUCTIONAL EXPENDITURES	INSTRUCTIONAL EXPENDITURES
\$33,423,609,457	\$14,485,942,729
PUPILS	PUPILS
2,649,519	460,996
EXPENDITURES PER PUPIL	EXPENDITURES PER PUPIL
\$12,615	\$31,423

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

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

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

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

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

TOTAL EXPENDITURES PER PUPIL

THIS SCHOOL DISTRICT	SIMILAR DISTRICT GROUP	NY STATE
\$29,251	\$26,819	\$23,361

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

INFORMATION ABOUT STUDENTS WITH DISABILITIES (2016 - 17)

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

STUDENT PLACEMENT (PERCENT OF TIME INSIDE REGULAR CLASSROOM)

THIS SCHOOL DISTRICT	SIMILAR DISTRICT GROUP LOW NEED/RESOURCE CAPACITY	NY STATE
80% OR MORE	80% OR MORE	80% OR MORE
29675.3%	61.6%	58.4%
40% - 79%	40% - 79%	40% - 79%
4812.2%	18.3%	11.9%
LESS THAN 40%	LESS THAN 40%	LESS THAN 40%
133.3%	11.3%	19.6%
SEPARATE SETTINGS	SEPARATE SETTINGS	SEPARATE SETTINGS
358.9%	5.1%	5.9%
OTHER SETTINGS	OTHER SETTINGS	OTHER SETTINGS
10.3%	3.7%	4.5%

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

SCHOOL-AGE STUDENTS WITH DISABILITIES CLASSIFICATION RATE

THIS SCHOOL DISTRICT	SIMILAR DISTRICT GROUP	NY STATE
8.2%	12.4%	14.9%

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 school located in the school district. Source data are drawn from the SIRS and from the Basic Education Data System (BEDS).

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

APPENDIX - M

**Scarsdale Union Free School District
2019-20 Property Tax Report Card**

	Adopted Budget 2018-19	Proposed Budget 2019-20	% Change
Total Budgeted Amount	\$ 157,849,407	\$ 160,782,597	1.86%
School Tax Levy Limit (Prior to Allowable Exclusions)	\$ 136,762,925	\$ 140,796,496	
Permissible Exclusions to the School Tax Levy Limit	\$ 9,179,670	\$ 8,832,584	
School Tax Levy Limit	\$ 145,942,595	\$ 149,629,080	2.94%
Total Proposed School Tax Levy	\$ 145,362,640	\$ 148,662,063	2.27%
Amount (Over) / Under Tax Levy Limit	\$ 579,955	\$ 967,017	0.67%
Public School Enrollment	4,773	4,683	-1.89%

Consumer Price Index 2.44%

	Actual - June 30, 2018	Projected - June 30, 2019
Total Reserved (Restricted) Funds (From Below)	\$ 11,971,869	\$ 13,559,293
Appropriated Fund Balance	\$ 2,125,000	\$ 1,100,000
Unreserved, Unappropriated Fund Balance	\$ 5,531,395	\$ 5,946,143
Unreserved, Unappropriated Fund Balance as a Percent of the Next Years Total Budget	3.50%	3.70%

Actual March 31, 2019	
\$	13,073,544
	N/A
	N/A
	N/A

Schedule of Reserve Funds

Reserve Type	Reserve Name	Actual - June 30, 2018	Projected - June 30, 2019	Reserve Description	Actual March 31, 2019
Tax Certiorari	Reserved Fund Balance - Tax Certiorari	\$ 4,686,211	\$ 4,779,935	To establish a reserve fund for tax certiorari settlements	\$ 4,756,504
Insurance	Reserved Fund Balance - Health Insurance	\$ 3,062,286	\$ 4,612,286	To pay for uninsured losses above the self-insured health insurance budget	\$ 4,162,286
Other Reserve	Reserved Fund Balance - Debt Service	\$ 444,540	\$ 453,431	To establish a reserve fund for unspent capital project funds and interest earnings on capital project balances	\$ 451,208
Retirement Contribution	Reserved Fund Balance - Retirement Contribution	\$ 2,112,736	\$ 2,047,545	To fund employer retirement contributions to the State and Local Employees' Retirement System	\$ 2,037,449
Other Reserve	Reserved Fund Balance - Prior Year Encumbrances	\$ 1,666,096	\$ 1,666,096	To encumber funds for purchase orders in place at year end that will not settle prior to June 30, 2019	\$ 1,666,096

662001- Scarsdale Union Free School District
Contact Telephone Number:

Dr. Thomas Hagerman, Superintendent of Schools
(914) 721-2410

APPENDIX – N

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

Please proceed to the next page

APPENDIX – 0

Exemption Impact Report

Assessment Year: 2018

County: WESTCHESTER
SWIS Code: 555000

School Exemption Report (555001)

Town: SCARSDALE
Gross Assessed Val: 9,829,739,685
Uniform Percent of Value: 94.00

2018 Equalized Total Gross Assessed Value as of September 15, 2018 = 10,457,169,877

Exempt Code	Exemption Name \ Description	Statutory Authority	# of Exempts	Total Equalized Value of Exempts	% of Value Exempted
12100	N.Y.S.	RPTL 404(1)	4	4,045,531	0.04
13100	CNTY OWNED	RPTL 406(1)	9	137,362,765	1.31
13350	MUNI GOVT	RPTL 406(1)	2	53,191	0.00
13510	TOWN CEMET	RPTL 446	1	1,010,638	0.01
13650	VIL W/CORP	RPTL 406(1)	124	241,914,787	2.31
13740	VILL PROP	RPTL 406(3)	1	3,191	0.00
13800	SCHOOL DIS	RPTL 408	9	309,893,617	2.96
14110	U S A	State L 54	1	5,744,680	0.05
14200	RPTL418	RPTL 418	9	22,340,425	0.21
18020	MIDA	RPTL 412-a & Gen Muny L 874	1	11,702,127	0.11
21600	RLG-CO.PRP	RPTL 462	9	17,438,085	0.17
25110	N/P RELIG	RPTL 420-a	28	139,732,978	1.34
25120	N/P EDUC	RPTL 420-a	1	13,404,255	0.13
25130	N/P CHARTY	RPTL 420-a	1	4,654,255	0.04
25230	N/P IMPROV	RPTL 420-a	2	3,085,106	0.03
25300	NP ORGNS	RPTL 420-b	2	16,276,595	0.16
26250	HIST SOC	RPTL 444 & NPCL 1408	1	1,037,234	0.01
41120	WAR VET	RPTL 458-a	113	1,392,000	0.01
41130	COMBAT VET	RPTL 458-a	58	1,160,000	0.01
41140	DISABL VET	RPTL 458-a	11	438,563	0.00
41400	CLERGY	RPTL 460	1	1,595	0.00
41730	AG DIS IND	Ag-Mkts L 306	9	6,994,813	0.07
41800	AGED-CTS	RPTL 467	27	11,811,018	0.11
41834	SR STAR	RPTL 425	183	35,088,730	0.34
41854	RES STAR	RPTL 425	1,725	147,337,127	1.41
	Total Exemptions		2,332	1,133,923,306	10.84

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

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

Exempt amount, if any, attributable to payments in lieu of taxes (PILOTS):

\$11,000,000

School District Summary

Total Assessed Value 410,681,615

Equalized Total Assessed Value 410,681,615

School District - 555001 Scarsdale

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
14200	FOREIGN GOVT - EMBASSY	RPTL 418	2	5,253,000	1.28
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	3	36,000	0.01
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	1	20,000	0.00
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	3	60,000	0.01
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	1	40,000	0.01
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	699,000	0.17
41834	ENHANCED STAR	RPTL 425	6	1,167,540	0.28
41854	BASIC STAR 1999-2000	RPTL 425	69	5,862,930	1.43
Total Exemptions Exclusive of System Exemptions:			86	13,138,470	3.20
Total System Exemptions:			0	0	0.00
Totals:			86	13,138,470	3.20

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

2019-20 Proposed Tri-Part Budget (Administrative, Program and Capital)								
		Total	Administrative	Program	Capital	Total	Budget to	Budget to
		2018-19	2019-20	2019-20	2019-20	2019-20	Budget	Budget
		Proposed	Proposed	Proposed	Proposed	Proposed	\$ Increase	% Increase
EXPENDITURES		Budget	Budget	Budget	Budget	Budget	(Decrease)	(Decrease)
General Support		18,480,224	6,401,850	31,160	13,476,682	19,909,692	1,429,468	7.74%
Instruction		86,556,751	5,135,126	84,079,520	-	89,214,646	2,657,895	3.07%
Pupil Transportation		4,190,581	115,532	4,000,242	250,600	4,366,374	175,793	4.19%
Community Services		353,315	-	362,323	-	362,323	9,008	2.55%
Undistributed		46,873,536	3,645,164	28,996,023	13,108,375	45,749,562	(1,123,974)	(2.40%)
Transfer to Other Funds		1,395,000	-	95,000	1,085,000	1,180,000	(215,000)	(15.41%)
TOTAL EXPENDITURES		157,849,407	15,297,672	117,564,268	27,920,657	160,782,597	2,933,190	1.86%
		Total	Total	Budget to	Budget to			
		2018-19	2019-20	Budget	Budget			
		Proposed	Proposed	\$ Increase	% Increase			
REVENUE		Budget	Budget	(Decrease)	(Decrease)			
State Aid		7,135,545	6,818,007	(317,538)	(4.45%)			
Prior Year Surplus		2,125,000	1,100,000	(1,025,000)	(48.24%)			
Other Receipts		3,052,495	3,749,374	696,879	22.83%			
Transfer From Reserves		173,727	453,153	279,426	0.00%			
Tax Levy / STAR		145,362,640	148,662,063	3,299,423	2.27%			
TOTAL REVENUE		157,849,407	160,782,597	2,933,190	1.86%			