

Scarsdale Union Free School District
Scarsdale, New York

Proposed
Budget
2022-23

For the Fiscal Year
Commencing July 1, 2022

April 4, 2022

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Total Budget and Tax Levy

2021-22 Adopted Budget and 2022-23 Proposed Budget

	2021-22	2022-23	\$ Difference	% Difference
Total Budget (See Page 18)	\$ 166,862,755	\$ 173,291,393	\$ 6,428,638	3.85%
Actual Tax Levy (See Page 11)	\$ 154,374,399	\$ 159,697,444	\$ 5,323,045	3.45%
Allowable Tax Levy Per Tax Cap Calculation (See Page 14)***	\$ 154,374,399	\$ 159,772,286	\$ 5,397,887	3.50%
Tax Cap Amount (under) over Levy (See Page 14)	(See **** below)	\$ (74,842)	\$ (74,842)	(0.05%)

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, and Appendix C for the STAR tax calculations.

*** The Tax Levy for 2021-22 was less than the maximum allowable levy under NYS Law. The 2021-22 levy shown above is the actual levy, not the maximum that would have been allowed which was \$154,393,445 and was (\$19,065) under the allowable Tax Cap.

What Accounts for the Proposed Budget Growth?

	2021-22 Budget	\$ 166,862,755	
	2022-23 Proposed Budget	\$ 173,291,393	
	(+)	6,428,638	3.85%
		Budget	Proportion
	2022-23	Percentage	Of Total
Major Components of Budget Growth	\$ Change	% Change	% Change
Teaching Salaries (Including 6.0FTE New Positions)	4,221,866	2.53%	65.7%
Increase in Special Education, net of salaries.	635,731	0.38%	9.9%
Employee Benefits: all other (except TRS, ERS, and Health Insurance)	480,863	0.29%	7.5%
Salaries - All other changes	361,659	0.22%	5.6%
Employee Benefits - TRS and ERS ONLY	597,592	0.36%	9.3%
Plant Department - Increase in Fuel Oil / Natural Gas & Electric Budget	300,000	0.18%	4.7%
Instructional and Administrative Technology, including AV budget - Net of Salaries	252,278	0.15%	3.9%
Aides - Increase in overall budget	137,679	0.08%	2.1%
Personnel Budget - Consultants	90,000	0.05%	1.4%
Employee Benefits: Health Insurance Increase	84,659	0.05%	1.3%
1.0 FTE New Civil Servant positions (1.0 Secretary)	68,000	0.04%	1.1%
Transportation Budget - Net of Salaries	62,269	0.04%	1.0%
Program Improvement Budget	37,600	0.02%	0.6%
Debt Service Budget	59,036	0.04%	0.9%
Parochial School Health Services Budget Increase	55,632	0.03%	0.9%
Plant Operations & Maintenance, excluding Plant Improvements and Utilities and security	52,015	0.03%	0.8%
Legal Fees	50,000	0.03%	0.8%
School Budgets - Allocation per Student	39,298	0.02%	0.6%
Insurance - Districtwide	29,234	0.02%	0.5%
Projected Teacher Retirements (8 @\$60,000 each, less \$10,000 early notice payment)	(400,000)	(0.24%)	(6.2%)
COVID Contingency - Change from \$800,000 to \$500,000 - Funded entirely from Prior Year Surplus - No Current	(300,000)	(0.18%)	(4.7%)
Decrease in Tax Certiorari Budget Line	(275,000)	(0.16%)	(4.3%)
Decrease in Security Related Equipment Budget	(150,100)	(0.09%)	(2.3%)
Transfer to School Lunch Fund - Decrease from \$175,000 to \$75,000	(100,000)	(0.06%)	(1.6%)
	-	0.00%	0.0%
	-	0.00%	0.0%
Other - net of all other increases /(decreases)	38,327	0.02%	0.6%
Total Budget Increase	6,428,638	3.85%	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 53 districts. Note: Many districts did not submit updated data for 2019-20, 2020-21 or 2021-22, therefore we have less than 53 districts to compare to. This is the best available data as of 3-23-22.

Per Pupil Expenditures Among Westchester / Putnam / Rockland Districts, 2020-21 Actual Expenditures	<u>Rank Order</u> 1 Highest 7 Scarsdale Median 36 Lowest (17 not reporting)	<u>Total Expend. Per Pupil</u> \$106,414 \$35,921 \$32,688 \$24,726
True Tax Rates Among Westchester / Putnam / Rockland Districts, Using State Equalization Rates, 2021-22 Actual	<u>Rank Order</u> 1 Highest Median 25 Scarsdale 33 Lowest (20 not reporting)	<u>True Tax Rate</u> \$25.66 \$17.82 \$16.31 \$7.97
Total Instructional Cost Among Westchester / Putnam / Rockland Districts, 2020-21 Actual Expenditures	<u>Rank Order</u> 1 Highest 16 Scarsdale Median 33 Lowest (20 not reporting)	<u>Instruc. Cost Per Pupil</u> \$40,580 \$19,683 \$17,259 \$13,009
Central Administrative & Board of Education Costs Per Pupil Among Westchester / Putnam / Rockland Districts, 2020-21 Actual Expenditures	<u>Rank Order</u> 1 Highest Median 33 Scarsdale 33 Lowest (20 not reporting)	<u>Admin. Costs Per Pupil</u> \$3,919 \$769 \$410 \$410
Debt Service Per Pupil Among Westchester / Putnam / Rockland Districts, 2020-21 Actual Expenditures	<u>Rank Order</u> 1 Highest 11 Scarsdale Median 27 Lowest (26 not reporting)	<u>Debt Service Per Pupil</u> \$7,760 \$2,095 \$1,554 \$495

Enrollment Summary

The enrollment projection for the 2022-23 school year forecasts a decrease of 63 students in total pupil population from 4,609 to 4,546.

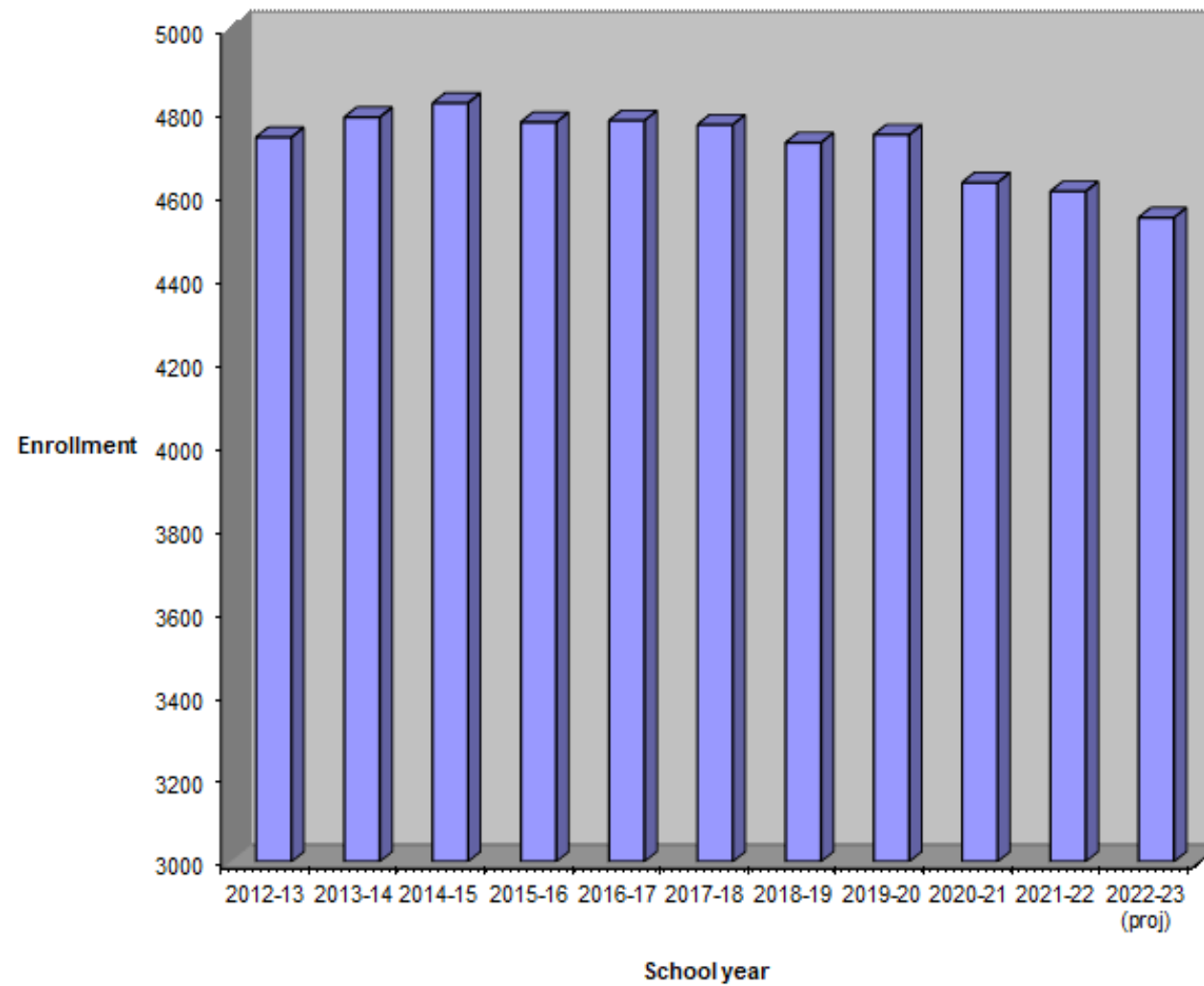
The projected K-5 enrollment forecasts an decrease of 37 students at the elementary level from the current population of 2,004 to 1,967 pupils.

The projected enrollment for grades 6 through 8 at the Middle School is 1,112 pupils, a decrease of 19 over the 1,131 enrolled in 2021-22.

The High School enrollment is projected to decrease by 7 pupils from the current 1,474 to 1,467.

See Appendix A for detailed pupil enrollment data.

DISTRICT ENROLLMENT - 10 YR TREND



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Staffing Summary

The proposal increases professional staffing by a net of 11.5 FTE above the budgeted 2021-22 base of 489.2. The 2021-22 actual professional staffing was increased to 492.7 to account for the incremental addition of instructional positions in music, art, physical education, English as a new language (ENL), and special education, making the net actual to budget increase 8.0 FTE. There is a 6.3 FTE budget increase in the Civil Service staffing in 2022-23. This reflects a 5.0 actual to budget change due to the addition of 0.5 nurse staffing at IHM and a budget-neutral 0.8 clerk addition. Overall, the proposed budget supports a professional staff of 500.7 FTE and a Civil Service staff of 161.0 FTE.

Elementary Schools

Projected elementary enrollment, class-size guidelines and program needs determine elementary school staffing. The proposed 104 elementary classroom sections are projected to be one more than in the 2021-22 budget and equal to 2021-22 actual elementary staffing. In addition to the 104 class-size sections, there are currently 18 co-taught classes and two special classes serving the needs of our special education students along the continuum of services. The 2022-23 enrollment projects the need for an additional 1.0 FTE for the 8:1:2 special class at Edgewood, bringing the total to 21. The budget also includes the addition of 2.0 FTE as an enrollment contingency to account for the possibility of any unanticipated enrollment increases. 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 reflects a 5.9 FTE budget-to-budget increase, and a 4.0 actual-to-budget change. Positions were added after the start of the year in special education, ENL, and music during the 2021-22 school year, and the 2022-23 budget adds a 1.0 psychologist, 1.0 social worker, 1.0 special education teacher, and 1.0 computer teacher, totally 113.0 FTE.

High School

The proposed budget supports 161.4 FTE, which includes the addition of 1.0 psychologist, 1.0 social worker.

District-wide

The 21.0 FTE District-wide positions include central office administrators and teacher leadership positions assigned across the schools and across the grades. The proposed staffing for 2021-22 includes the addition of 0.6 FTE special education for IHM, added during the current year, and a temporary 1.0 FTE math curriculum coordinator to support the rollout of the new elementary math curriculum.

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 proposed budget includes the addition of 1.0 FTE clerical support for our school psychologists, and a reorganization of 14 hourly part time clerks to 6 full time 10-month positions, resulting in 161.0 FTE, a budget-to-budget increase of 6.3 FTE.

Paraprofessional

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

Bus Drivers

The District employs 63 part-time bus drivers to meet the needs of the transportation program.

TOTAL DISTRICT-WIDE STAFFING

	<u>Budget 2021-22</u>	<u>Actual 2021-22</u>	Proposed Budget to Actual Increase (Decrease)	<u>Projected 2022-23</u>
High School	159.4	159.4	2.0	161.4
Middle School	107.1	109.0	4.0	113.0
Elementary Schools	203.3	204.3	1.0	205.3
District-wide	19.4	20.0	1.0	21.0
Total Professional	489.2	492.7	8.0	500.7
Civil Service Personnel	154.7	156.0	5.0	161.0
Total District-wide Staffing	643.9	648.7	13.0	661.7

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

Staffing Ratios Compared to County and Region*

Based on 2019-20 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

	Scarsdale Schools	Westchester County	Mid-Hudson Region
Administrative Staff	144.9	158.4	163.9
Central Administration	1187.3	1041.0	984.2
Program Administration	403.3	581.0	588.4
Principals & Asst. Principals	279.4	275.4	295.3
Other Non-Teaching Staff	506.6	540.6	397.4
Guidance Counselors	379.9	352.4	374.3
Nurses	527.7	902.1	673.0
Psychologists & Psychiatrists	365.3	403.1	431.2
Classroom Teachers	13.2	13.0	12.6
Para-Professional Staff	12.7	14.8	14.6
Teaching Assistants/Aides	28.1	32.0	38.5
Other Para-Professionals	23.3	27.4	23.4

*This data is reported annually by school districts to the New York State Education Department, and can be found here: <http://www.p12.nysed.gov/irs/pmf/>. State reports this data.

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REVENUE SUMMARY

Major Revenue Sections	2020-21 Actual Revenue	2021-22 Adopted Budget	2021-22 Estimated Revenue	2022-23 Proposed Budget	Net Increase (Decrease)	% Inc (Dec) Budget to Budget	% Inc (Dec) Estim. Rev. to Budget
I STATE AID	6,980,937	6,300,079	7,043,819	7,270,975	970,896	15.41%	3.22%
II PRIOR YEAR SURPLUS	1,750,000	2,225,000	2,225,000	1,925,000	(300,000)	(13.48%)	(13.48%)
III OTHER RECEIPTS *	3,516,985	3,361,526	3,308,965	3,849,526	488,000	14.52%	16.34%
IV TRANSFER FROM RESERVES	160,633	601,751	68,153	548,448	(53,303)	(8.86%)	704.73%
V TAX LEVY / STAR	151,128,318	154,374,399	154,374,399	159,697,444	5,323,045	3.45%	3.45%
TOTAL REVENUE	163,536,873	166,862,755	167,020,336	173,291,393	6,428,637	3.85%	3.75%

* 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 2022-23 State Aid revenue is estimated at \$7,270,975, a 3.22% increase over the current year's projected actual. The Governor's current proposed budget for 2022-23 for Scarsdale shows an increase of 10.7% budget to budget increase, however these numbers are not based on current projected year-end expenditures which will reduce this amount to at or near the projected estimate. Although our 2021-22 estimate included a Pandemic Deficit Reduction (PDR) of \$920,488 we have discontinued this reduction based on the State's current financial projections. The District continues to receive Building Aid related to the substantially completed \$18.12 million Bond (2014) project. Building Aid related to the \$64.9 million Bond (2018) Project began in 2020-21 and will continue for the next 13 years. However, the Building Aid related to major projects from 17-18 years ago will end resulting in significant net decreases in Building Aid beginning in the 2023-24 budget year.

PRIOR YEAR SURPLUS

This budget returns current year surplus of \$1,925,000 to offset next year's tax levy. This is \$300,000 less than the 2021-22 level. \$500,000 of the \$1,925,000 is directly related to the \$500,000 COVID contingent expense budget that is currently part of the 2022-23 school year Budget.

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 2019, the County increased the Sales Tax and the allocation to schools which was estimated to bring approximately 40% more in revenue than previous years. For 2021-22, the estimated sales tax revenue is projected to be \$240,000 higher than originally budgeted which indicates a rebound from the 2020-21 pandemic influenced returns. We are projecting 2022-23 to continue to grow slightly with a budget of \$1,834,750.

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; currently one student. Interest income for 2021-22 has been very minimal as a result of the recent decrease in the federal funds rate continuing to be near zero. We expect 2022-23 to rebound slightly and have kept the budget flat year to year, while other revenues such as boundary line taxes are also projected to remain flat. Although building rental revenue has been under-budget the last two years as we have not rented our buildings we anticipate 2022-23 to be back to normal and have kept the budget flat year to year.

PROPERTY TAX LEVY

The Board of Education determines, and the community votes on, the total amount of funds needed to operate the District. Anticipated revenues from sources other than taxes (above) are subtracted from this total; the balance of revenues comes from local property taxes from the towns of Scarsdale and Mamaroneck. 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 0.9880 last year to 1.0 for 2021-22 causing a slight 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 District's tax levy for 2022-23 may increase by 3.50% as shown on page 14. This preliminary budget proposes tax levy growth of 3.45%, which is under 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** more information about the STAR program.

2022-23 PROJECTED REVENUE BUDGET

	ACTUAL 2020-21	PROPOSED BUDGET 2021-22	ESTIMATED ACTUAL 2021-22	PROPOSED BUDGET 2022-23	% INCREASE (DECREASE) Bud to Bud	% INCREASE (DECREASE) Bud to Act
STATE AID						
Foundation Aid	3,632,015	3,526,627	3,561,544	3,668,390	4.02%	3.00%
Building Aid	1,786,200	2,153,568	1,781,714	1,781,714	(17.27%)	0.00%
Transportation Aid	300,809	303,662	303,662	545,000	79.48%	79.48%
Pupils With Disabilities Aid (most rolled into Foundation Aid)	269,473	275,000	287,618	300,000	9.09%	4.31%
BOCES Aid	543,564	550,000	697,571	559,345	1.70%	(19.82%)
Textbook and Library Aid	333,692	337,029	337,029	340,399	1.00%	1.00%
Computer Software Aid	73,942	74,681	74,681	75,428	1.00%	1.00%
Other State Aid	41,242	-	-	699	#DIV/0!	#DIV/0!
Grant-in-Aid	-	-	-	-	0.00%	0.00%
Pandemic Deficit Reduction (NYS)	-	(920,488)	-	-	0.00%	0.00%
TOTAL STATE AID	6,980,937	6,300,079	7,043,819	7,270,975	15.41%	3.22%
NYS STAR AID GRANT	2,049,707	1,900,000	1,804,459	1,680,000	(11.58%)	(6.90%)
PRIOR YEAR SURPLUS	1,750,000	2,225,000	2,225,000	1,925,000	(13.48%)	(13.48%)
COUNTY SALES TAX	1,685,344	1,550,000	1,790,000	1,834,750	18.37%	2.50%
OTHER RECEIPTS						
Interest From Investments	113,227	266,000	50,000	266,000	0.00%	432.00%
Interest From Reserves	10,299	26,000	5,000	26,000	0.00%	420.00%
Health Services - Parochial and Private Schools	163,931	169,000	163,931	169,000	0.00%	3.09%
Building Use Fees	-	116,000	15,000	116,000	0.00%	673.33%
Boundary Line Taxes	541,049	525,000	541,049	541,049	3.06%	0.00%
Miscellaneous	691,213	345,000	475,000	475,000	37.68%	0.00%
Tuition - Special Education	88,860	91,800	91,800	94,000	100.00%	2.40%
TOTAL OTHER RECEIPTS	1,608,579	1,538,800	1,341,780	1,687,049	9.63%	25.73%
PROPERTY TAX LEVY	151,128,318	154,374,399	154,374,399	159,697,444	3.45%	3.45%
Reduction due to STAR Program	(2,049,707)	(1,900,000)	(1,900,000)	(1,680,000)	(11.58%)	(11.58%)
PILOT Tax Revenue	223,062	272,726	272,726	327,727	20.17%	20.17%
NET PROPERTY TAX LEVY	149,301,673	152,747,125	152,747,125	158,345,171	3.66%	3.66%
GRAND TOTAL REVENUE (Prior to Capital Reserve)	163,376,240	166,261,004	166,952,183	172,742,945	3.90%	3.47%
Transfer from Other Reserves (Amort. of Premium on Debt)	160,633	68,153	68,153	68,153	0.00%	0.00%
Transfer from Reserve for Retirement Contribution	0	48,598	0	330,295	0.00%	0.00%
Transfer from Debt Service Reserve	0	485,000	0	150,000	(69.07%)	#DIV/0!
Transfer from Reserves	160,633	601,751	68,153	548,448	(8.86%)	704.73%
GRAND TOTAL REVENUE (Including Capital Reserve)	163,536,873	166,862,755	167,020,336	173,291,393	3.85%	3.75%

**COMPARISON OF ACTUAL REVENUES FOR THE YEARS
2015-16 THROUGH 2019-20**

REVENUE CATEGORY	2015-2016 ACTUAL REVENUES	2016-17 ACTUAL REVENUES	2017-18 ACTUAL REVENUES	2018-19 ACTUAL REVENUES	2019-20 ACTUAL REVENUES
<u>STATE AID</u>					
Operating Aid / FLEX / Foundation Aid	\$ 3,310,392	\$ 3,310,391	\$ 3,401,096	\$ 3,467,152	\$ 3,632,015
Building Aid	2,161,373	2,445,257	2,149,843	2,397,264	1,786,200
Transportation Aid	306,298	286,823	290,873	299,743	300,809
Pupils with Disabilities Aid	393,527	218,938	229,060	272,163	269,473
BOCES Aid	268,177	297,875	369,622	436,792	543,564
Textbook & Library Aid	332,387	327,993	327,593	328,504	333,692
Computer Software Aid	76,398	75,500	75,380	75,470	73,942
CPR Aid	139,326	79,119	75,541	78,428	41,242
Grant-in-Aid	-	-	-	-	-
Formula Aid Cut & STAR Cut	-	-	-	-	-
Deficit Reduction Proposal (NYS)	(453,365)	-	-	-	-
TOTAL STATE AID	6,534,513	7,041,896	6,919,008	7,355,516	6,980,937
PRIOR YEAR SURPLUS	500,000	1,100,000	2,799,432	2,125,000	1,750,000
COUNTY SALES TAX	941,565	1,066,567	1,021,198	1,046,413	1,685,344
TRANSFER FROM OTHER RESERVES	121,865	215,320	83,153	667,728	160,633
<u>OTHER RECEIPTS</u>					
Interest - Investments & Reserves	195,587	549,631	775,441	1,571,525	123,526
Health Services	259,530	263,290	221,411	166,833	163,931
Building Use Fees	135,347	106,575	112,931	112,192	-
Boundary Line Taxes	394,519	431,922	491,644	527,946	541,049
Miscellaneous	284,311	205,860	360,632	383,909	691,213
Tuition - Special Education	171,897	-	-	-	88,860
TOTAL OTHER RECEIPTS	1,441,191	1,557,278	1,962,059	2,762,405	1,608,579
<u>PROPERTY TAX LEVY</u>					
Property Tax Levy, net of STAR	135,123,156	136,552,552	138,103,550	142,495,715	149,301,673
STAR Tax Payment	4,145,116	3,630,472	3,470,510	2,996,378	2,049,707
TOTAL PROPERTY TAX LEVY	139,268,272	140,183,024	141,574,060	145,492,093	151,351,380
GRAND TOTAL	\$ 148,807,406	\$ 151,164,085	\$ 154,358,910	\$ 159,449,155	\$ 163,536,873

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PROPERTY TAX LEVY CAP AND FIVE YEAR BUDGET COMPARISON

Property Tax Levy Cap

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

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

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

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

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

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

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

School Year	Budget	% Growth	Tax Levy %	Tax Cap %	\$ (Under) / Over Cap
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)
2020-2021	162,696,316	1.19%	1.66%	2.50%	\$ (1,245,164)
2021-2022	166,862,755	2.56%	2.15%	2.16%	\$ (19,065)
2022-2023	173,291,393	3.85%	3.45%	3.50%	\$ (74,842)

<u>Calculation of Current Year (CY) Tax Cap</u>			Notes
TIMES	1) Prior Year Tax Levy	154,374,399	Per 2021-22 Budget
		x	
	1 + Tax Base Growth Factor (provided by Commissioner of Tax & Finance by February 15th.)	1.0109	
	2) Sub-Total	156,057,080	
PLUS	3) PY PILOTS	272,726	Per the Prior Year Tax Cap Calc.
MINUS	4) PY Levy for Judgments over 5% of total tax levy	-	
		-	\$485,000 Capital Related Plant Improvements, plus \$9,937,475 Debt Budget, plus \$260,600 bus purchase budget, plus \$113,825 BOCES Capital Exclusion, minus \$2,153,568 Building Reserves, minus \$485,000 use of Debt Service Bond Premium, and minus \$15,500 Transportation related aid.
EQUALS	PY Capital Tax Levy	8,074,679	
	PY TAX LEVY LIMIT	148,255,127	
TIMES		x	
	5) Allowable Levy Growth Factor (1 + inflation factor, up to 2%)	1.02	
	6) Sub-Total	151,220,229	
MINUS	7) CY PILOTS	(327,727)	(Estimate becomes final April 1st)
PLUS	7) Available Carryover	-	
EQUALS		=	
	CY TAX LEVY LIMIT (to be submitted to State Comptroller, Commissioner of Tax & Finance and the Commissioner of Education by March 1st)	150,892,502	
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	-	
		-	\$485,000 Capital Related Plant Improvements, plus \$9,996,511 Debt Budget, plus \$297,500 bus purchase budget, plus \$116,140 BOCES Capital Exclusion, minus \$1,781,714 Building Reserves, minus \$150,000 use of Debt Service Bond Premium, and minus \$15,500 Transportation related aid.
MINUS	CY Capital Tax Levy	8,879,784	
EQUALS	9) Erroneous levy plus interest from prior year	-	
(A)	ALLOWED TAX LEVY WITH 50% plus 1 approval	159,772,286	
	ALLOWABLE % GROWTH OF TAX LEVY	3.50%	
(B)	ACTUAL TAX LEVY (Current Year Levy is BELOW Tax Cap)	159,697,444	Per Proposed 2022-23 Budget
(B)-(A)	Proposed Levy (Under) the Tax Cap	\$ (74,842)	

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**COMPARISON OF ASSESSED VALUATION, COUNTY EQUALIZATION RATIO, AND FULL VALUATION
FOR THE YEARS 2011-12 TO 2022-23**

SCHOOL YEAR	ASSESSED VALUATION		COUNTY EQUALIZATION RATIO		FULL VALUATION		% SHARE	
	SCARSDALE	MAMARONECK	SCARSDALE	MAMARONECK	SCARSDALE	MAMARONECK	SCARSDALE	MAMARONECK
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	8,925,546,021	404,103,865	0.9400	1.0000	9,495,261,724	404,103,865	95.92%	4.08%
2020-2021	8,930,049,388	407,172,243	0.9400	1.0000	9,500,052,540	407,172,243	95.89%	4.11%
2021-2022	8,937,389,000	403,442,962	0.9880	1.0000	9,045,940,283	403,442,962	95.73%	4.27%
2022-2023	9,029,000,000	417,900,000	1.0000	1.0000	9,029,000,000	403,442,962	95.72%	4.28%

**COMPARISON OF TAX RATES PER \$1,000 OF ASSESSED VALUATION FOR THE
TOWNS OF SCARSDALE AND MAMARONECK FOR THE YEARS 2011-12 THROUGH 2021-2022
AND ESTIMATED PROPOSED TAX RATE FOR 2022-2023**

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)
2011-2012	840.93			964.42		
2012-2013	868.93	27.99	3.33%	883.09	(81.33)	(8.43%)
2013-2014	893.38	24.45	2.81%	15.81	N/A*	2.91%
2014-2015	16.02	N/A**	3.66% **	16.02	0.21	1.33%
2015-2016	14.83	(1.19)	(7.45%)	14.83	(1.19)	(7.45%)
2016-2017	14.82	(0.01)	(0.06%)	14.82	(0.01)	(0.06%)
2017-2018	15.26	0.44	2.99%	13.60	(1.21)	(8.20%)
2018-2019	15.69	0.43	2.82%	14.20	0.60	4.39%
2019-2020	15.98	0.29	1.82%	15.02	0.82	5.75%
2020-2021	16.22	0.25	1.54%	15.37	0.35	2.35%
2021-2022	16.50	0.28	1.73%	16.31	0.93	6.08%
2022-2023	16.90	0.40	2.43%	16.90	0.60	3.68%
Average Annual Increase Since 2011-2012			1.42%	0.21%		
Average Annual Increase Since 2018-2019			2.07%	4.45%		

NOTE: Above are estimates based on assessment information as of this time. Actual assessments are not final until June 2022.

* NOTE: In 2013 & 2021 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. The largest component of this budget (almost 80%) is certified and classified faculty and staff salary and benefits. This percentage of total expenditures is typical in public education.

The total dollar value of the 2022-23 preliminary proposed budget is \$173,291,393 and represents an increase of 3.85% when compared with the 2021-22 budget. The proposed 2022-23 budget supports the current educational program based on the goals and objectives of the School District as set forth in the District's Strategic Plan while bolstering the coding sequence of instruction at the Middle School, restoring time for core Middle School guidance services, elevating our focus on the social emotional support of students, advancing instructional opportunities for students with disabilities and supporting the District's DEI initiatives. The preliminary proposed budget maintains current Capital Project spending.

Budget initiatives only appear in the budget after thoughtful consideration, deliberation and discussion. All budget requests are assessed for educational efficacy, impact on student outcomes and achievement, alignment with mandates and best practices, the Strategic Plan, and other educational priorities. Staffing efficiencies and financial impact are also explored throughout the process.

This budget maintains our class size norms 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 8.0 FTE professional positions focused on 1) the social emotional support of students (4.0 FTE), 2) the advancement of instructional opportunities for students with disabilities (2.0 FTE), bolstering the coding sequence of instruction and guidance services at the Middle School (1.0 FTE) and 3) supporting the introduction of new math programming at the elementary schools (1.0 FTE). There is also 2.0 FTE contingency based on mandates and best practices in alignment with the District's Strategic Plan.

Total enrollment is projected to decrease by 63 students. A decrease of 37 students is forecast among the five elementary schools, while enrollment decreases of 19 students are forecast for the Middle School and a 7 student increase is expected at the High School.

Significantly, in 2022-23 there are increases in salaries for six bargaining units whose most recent contracts began on July 1, 2021. In addition, the budget includes funding for an additional 6.3 FTE Civil Service staff and 9.0 FTE professional staff compared to the 2021-22 budget. For 2022-23 the mandated contributions to the Teachers' and Employee Retirement Systems is increasing by 10.29%. This will be offset by a transfer from the District's reserves established for this purpose.

The self-insured employee health plan is increasing by 0.48% on a budget-to-budget basis. This represents only a 6.50% increase when compared to the 2021-22 estimated actual expenditures of \$16.7 million. Premium contributions continue to be in effect for all employee groups, which assists in mitigating insurance increases. The District also maintains a health insurance reserve of \$5.17 million as of June 30, 2021. This reserve assists in mitigating risks against market and experience swings. Early projections point to a current year surplus of \$1.0 million.

2021-22 Projected Actuals & 2022-23 Proposed Budget by Major Expense Section

MAJOR EXPENSE SECTIONS	2020-21 Actual Expended	2021-22 Adopted Budget	2021-22 Estimate Expended	2022-23 Proposed Budget	Budget to \$ Increase (Decrease)	Budget to	%
						Inc. / (Dec) Budget to	% Budget to Est. Exp.
I GENERAL SUPPORT (Pages 20-34)							
Board of Education	52,224	74,427	124,657	77,427	3,000	4.03%	(37.89%)
Central Administration	2,814,280	2,795,224	3,040,250	2,968,452	173,227	6.20%	(2.36%)
Central Services - Plant Dept.	12,532,583	13,107,196	13,324,671	13,549,235	442,039	3.37%	1.69%
Administrative Technology	1,098,171	1,136,098	1,165,517	1,232,411	96,313	8.48%	5.74%
Special Items	2,334,491	1,899,503	1,903,129	1,661,473	(238,030)	(12.53%)	(12.70%)
TOTAL GENERAL SUPPORT	18,831,748	19,012,448	19,558,224	19,488,997	476,549	2.51%	(0.35%)
II INSTRUCTION (Pages 35-47)							
Admin & Prog. Improv.	6,129,521	6,843,693	6,924,549	7,067,302	223,609	3.27%	2.06%
Day School Program	60,061,800	61,514,511	60,517,136	63,347,544	1,833,033	2.98%	4.68%
Special Education	16,002,168	16,402,914	17,614,343	18,135,618	1,732,705	10.56%	2.96%
Instructional Support	2,114,032	2,178,717	2,129,781	2,422,072	243,355	11.17%	13.72%
Pupil Personnel	7,589,194	8,020,099	8,063,165	8,813,605	793,506	9.89%	9.31%
TOTAL INSTRUCTION	91,896,716	94,959,933	95,248,975	99,786,141	4,826,208	5.08%	4.76%
III TOTAL PUPIL TRANSPORT. (Pages 48-50)	3,753,869	4,544,518	4,303,954	4,624,254	79,736	1.75%	7.44%
IV TOTAL COMMUNITY SVCS. (Pages 51-53)	127,458	376,862	326,819	385,516	8,654	2.30%	17.96%
V UNDISTRIBUTED (Pages 54-58)							
Employee Benefits	36,816,045	37,276,519	36,495,845	38,354,974	1,078,455	2.89%	5.09%
Debt Service - Lease Purchases	2,429,973	2,445,644	2,437,063	2,444,454	(1,190)	(0.05%)	0.30%
Debt Service - Bonds	7,281,953	7,491,831	7,560,470	7,552,057	60,226	0.80%	(0.11%)
TOTAL UNDISTRIBUTED	46,527,970	47,213,994	46,493,378	48,351,485	1,137,491	2.41%	4.00%
VI Transfer to Capital Projects Fund	990,305	485,000	485,000	485,000	-	0.00%	0.00%
Transfer to Other Funds	781,060	270,000	270,000	170,000	(100,000)	(37.04%)	(37.04%)
TOTAL EXPENDITURES	162,909,126	166,862,755	166,686,349	173,291,393	6,428,638	3.85%	3.96%

**COMPARISON OF EXPENDITURES
BY MAJOR BUDGET FUNCTIONS FOR THE YEARS 2015-2016 THROUGH 2019-2020**

CODE	MAJOR FUNCTION	2015-2016 ACTUAL EXPENDITURES	2016-2017 ACTUAL EXPENDITURES	2017-2018 ACTUAL EXPENDITURES	2018-2019 ACTUAL EXPENDITURES	2019-2020 ACTUAL EXPENDITURES
I	GENERAL SUPPORT	\$ 15,157,344	\$ 15,977,058	\$ 17,481,869	\$ 17,848,898	\$ 18,831,748
II	INSTRUCTION	79,835,228	81,883,587	84,874,707	86,631,729	91,896,716
III	PUPIL TRANSPORTATION	3,615,706	3,904,636	3,873,759	3,869,020	3,753,869
IV	COMMUNITY SERVICES	408,815	395,766	326,576	288,434	127,458
V	UNDISTRIBUTED	43,433,560	43,401,792	46,874,781	44,568,873	46,527,970
VI	TRANSFER TO OTHER FUNDS	1,362,083	1,817,867	1,922,255	1,504,996	1,771,365
	SUBTOTAL	143,812,736	147,380,706	155,353,945	154,711,949	162,909,126
	ENCUMBRANCES AT YEAR END	1,384,837	1,469,033	1,666,096	1,104,699	1,795,886
	TOTAL	\$ 145,197,573	\$ 148,849,739	\$ 156,822,978	\$ 155,816,648	\$ 164,705,012

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	2020-21	2021-22	2021-22	2022-23	Budget to	%	%
	Actual	Adopted	Estimate	Proposed	Budget	Inc. / (Dec)	
	Expended	Budget	Expended	Budget	\$ Increase (Decrease)	Budget to Budget	Budget to Est. Exp.
I GENERAL SUPPORT							
Board of Education	52,224	74,427	124,657	77,427	3,000	4.03%	(37.89%)
Central Administration	2,814,280	2,795,224	3,040,250	2,968,452	173,227	6.20%	(2.36%)
Plant Department	12,532,583	13,107,196	13,324,671	13,549,235	442,039	3.37%	1.69%
Administrative Technology	1,098,171	1,136,098	1,165,517	1,232,411	96,313	8.48%	5.74%
Special Items	2,334,491	1,899,503	1,903,129	1,661,473	(238,030)	(12.53%)	(12.70%)
TOTAL GENERAL SUPPORT	18,831,748	19,012,448	19,558,224	19,488,997	476,549	2.51%	(0.35%)
Encumbrances - Year End	277,810	-	-	-	-		
GRAND TOTAL GENERAL SUPPORT	19,109,558	19,012,448	19,558,224	19,488,997	476,549	2.51%	(0.35%)

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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 2022-23 Budget represents a 4.03% increase compared to the prior year budget. The 2021-22 projected actual expenditures include funding for a superintendent search.

					Budget to	%	%
	2020-21	2021-22	2021-22	2022-23	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
BOARD OF EDUCATION	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
Salaries	23,712	28,127	28,357	29,027	900	3.20%	2.36%
Equipment / Furniture	-	-	-	-	-	0.00%	0.00%
Supplies / Materials	5,012	13,600	13,600	11,300	(2,300)	(16.91%)	(16.91%)
Contractual and Other	23,499	32,700	82,700	37,100	4,400	13.46%	(55.14%)
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Board of Education	52,224	74,427	124,657	77,427	3,000	4.03%	(37.89%)

I. GENERAL SUPPORT (Continued)

Central Administration

This budget, totaling \$2,968,452, supports the District's Central Office. It is projected to decrease by 2.36% compared to current year estimated actual costs.

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 and certain tax certiorari challenges. 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 funding for administrative professional development 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	%	%
	2020-21	2021-22	2021-22	2022-23	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
CENTRAL ADMINISTRATION							
Chief School Administrator's Office							
Salaries	540,878	539,123	552,210	467,169	(71,954)	(13.35%)	(15.40%)
Equipment / Furniture	98	2,750	2,750	2,750	-	0.00%	0.00%
Supplies / Materials	2,541	8,125	8,125	8,200	75	0.92%	0.92%
Contractual and Other	7,018	24,200	24,200	26,000	1,800	7.44%	7.44%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Chief School Admin. Office	550,534	574,198	587,285	504,119	(70,079)	(12.20%)	(14.16%)
Finance Office							
Salaries	1,092,485	1,125,049	1,148,527	1,166,157	41,108	3.65%	1.54%
Equipment / Furniture	38	2,500	-	-	(2,500)	(100.00%)	#DIV/0!
Supplies / Materials	10,573	15,945	15,445	15,445	(500)	(3.14%)	0.00%
Contractual and Other	136,669	124,471	127,471	128,671	4,200	3.37%	0.94%
BOCES Services	3,345	3,479	3,345	3,479	-	0.00%	4.01%
Total Finance Office	1,243,110	1,271,444	1,294,788	1,313,752	42,308	3.33%	1.46%
Legal Services	210,742	128,689	178,689	178,689	50,000	38.85%	0.00%
Personnel Office							
Salaries	511,446	507,505	539,504	565,303	57,798	11.39%	4.78%
Equipment / Furniture	-	-	-	-	-	0.00%	0.00%
Supplies / Materials	4,471	15,400	15,400	15,400	-	0.00%	0.00%
Contractual and Other	173,852	143,200	268,200	233,200	90,000	62.85%	(13.05%)
BOCES Services	14,572	14,938	14,938	14,938	-	0.00%	0.00%
Total Personnel Office	704,341	681,043	838,042	828,841	147,798	21.70%	(1.10%)
Public Information							
Salaries	71,682	80,625	82,621	83,851	3,226	4.00%	1.49%
Equipment / Furniture	160	2,000	-	-	(2,000)	0.00%	0.00%
Supplies / Materials	159	400	-	-	(400)	(100.00%)	#DIV/0!
Contractual and Other	33,553	56,825	58,825	59,200	2,375	4.18%	0.64%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Public Information Office	105,554	139,850	141,446	143,051	3,201	2.29%	1.13%
TOTAL CENTRAL ADMINISTRATION	2,814,280	2,795,224	3,040,250	2,968,452	173,227	6.20%	(2.36%)

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I. GENERAL SUPPORT (Continued)

Facilities Department

The 2022-23 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 Safety, Security, and Emergency Management.

The 2022-23 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 of these projects are identified in 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 or Other Identified Items. This plan is due to be updated in the coming year with the completion of an updated Building Conditions Survey. Projects in the Transfer to Capital Projects Fund 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 \$12,919,235, an increase of \$442,039 (3.73%) compared to 2021-22. The increase in Plant Operations is due primarily to an increase in utilities of \$300,000 (10.70%). There is also a decrease in security related equipment expenditures of (\$165,000) while still funding additional security improvements. Contractual expenditures related to Safety Monitors and security consultants remains stable. The Plant Maintenance portion of the Facilities budget is proposed to increase by \$136,131. A major driver in this budget is the purchase of a tractor (\$17,000). The annual appropriation for planned repairs/plant improvements is \$630,000 which is the same budget from 2021-22. The Transfer to Capital Projects Fund budget is \$485,000 for renovations to the main office at Heathcote Elementary School which will be the last of the elementary school offices to receive recent renovations. This budget is identical to the current year and is being partially offset by a non-recurring transfer of \$150,000 from the Debt Service reserve. Specific funding requests are shown on page 30.

- Budgeted staffing levels for 2022-23 are consistent with current year levels.
- The contractual and building equipment lines fund maintenance and inspection of HVAC, elevator, playground, gym and other building equipment. Snowplows 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 at the same level as 2021-22. Overall this is slightly lower than previous years due to the centralization of such work as painting and flooring. Principals designate these funds for specific projects. Requests for building refurbishment often exceed allocations.

Facilities Department (Continued)

Safety, Security, and Emergency Management

The 2022-23 Safety, Security, and Emergency Management budget lies within the budget for the Facilities department. Included in this budget are expenses associated with the District's security firm including our Chief of Safety, Security, and Emergency Management. Also included are funds for safety and security related supplies and equipment. Funding for those expenses associated with social-emotional support are funded within our Pupil Personnel Services budgets.

Continued in the 2022-23 budget is funding for safety monitors in our buildings at current levels. Safety Monitors are provided through a contractual arrangement with a third-party security service. All Safety Monitors are screened by the District before placement and are provided training to familiarize them with our schools. In addition to visitor management, safety monitors provide indoor and outdoor roaming safety and security coverage when school is in session and indoor monitoring whenever students are in attendance outside of the regular school day or attending school sponsored activities such as athletic events and concerts.

The 2022-23 budget amount of \$1,230,286 is \$159,100 lower than the current year due primarily to a decrease in funding for the purchase of security related supplies and equipment (\$150,100). Specific funding requests are shown below.

- Safety Monitor contractual services: \$873,393
- Security consultation through Altaris Emergency Management Group including the Chief of Safety, Security and Emergency Management: \$173,893.
- Funding for safety and security related supplies and equipment: \$183,000.

					Budget to	%	%
	2020-21	2021-22	2021-22	2022-23	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	4,544,937	4,390,061	4,611,596	4,588,594	198,533	4.52%	(0.50%)
Equipment / Furniture	287,504	357,700	357,700	207,600	(150,100)	(41.96%)	(41.96%)
Supplies / Materials	1,333,448	213,825	413,825	218,725	4,900	2.29%	(47.15%)
Utilities	2,077,054	2,803,113	2,756,143	3,103,113	300,000	10.70%	12.59%
Contractual and Other	871,293	1,148,411	973,411	1,152,986	4,575	0.40%	18.45%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Plant Operation	9,114,236	8,913,110	9,112,675	9,271,018	357,908	4.02%	1.74%
Plant Maintenance							
Salaries	1,111,785	1,108,476	1,126,386	1,150,067	41,591	3.75%	2.10%
Equipment / Furniture	139,127	167,140	167,140	194,900	27,760	16.61%	16.61%
Supplies / Materials	277,599	314,600	314,600	329,100	14,500	4.61%	4.61%
Contractual and Other	1,291,301	1,844,720	1,844,720	1,845,000	280	0.02%	0.02%
Building Maintenance Projects	87,089	129,150	129,150	129,150	-	0.00%	0.00%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Plant Maintenance	2,906,900	3,564,086	3,581,996	3,648,217	84,131	2.36%	1.85%
Plant Improv. (Budget is split as Transfer to CPF)*	511,446	630,000	630,000	630,000	-	0.00%	0.00%
PLANT DEPARTMENT	12,532,583	13,107,196	13,324,671	13,549,235	442,039	3.37%	1.69%

*The total Plant / Capital Improvements budget for 2022-23 is \$1,115,000. This is the same budget as 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 54 custodial and cleaner positions for the 2022-23 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 has increased significantly recently due the COVID pandemic and extraordinary weather conditions. Salary growth also affects this line. Shift schedules and staffing levels are continually reviewed to accommodate the building use that drives the overtime costs.

2. Equipment, Supplies and Contractual Services

The budget for equipment is decreased by \$150,100 due to a decrease in safety and security related purchases compared to the major projects included in the current year. The supplies budget includes items purchased for staff in accordance with the labor contract: work boots, uniforms, etc. and remains unchanged from the current year. Contractual services are projected to remain stable in the upcoming year.

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. Although the District has had many of its older boilers replaced in recent years which increase their efficiency, the costs for delivery have increase drastically in the past year. We have increased the budget by \$100,000 in 2022-23 to reflect this. The budget for water and sewer charges remains unchanged.

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. Delivery charges from Con Edison pass through the NYPA billing. The NYPA generation charges continue to fluctuate as their costs are more closely tied to fuel oil and natural gas commodity price changes. Spending in this area has increased in 2021-22 based on delivery charges and usage. As a result, the 2022-23 budget in this area is estimated to increase by \$200,000 over the current year budget.

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. This budget includes six grounds maintenance staff and six building maintenance personnel. The latter includes a maintenance supervisor, a maintenance mechanic, a plumber, a plumber/boiler mechanic, an electrician, and two carpenters. 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. The 2022-23 equipment budget is increased by \$27,760 compared to 2021-22 primarily due to the planned purchase of a one person lift and a walk behind deck mower, both of these items would replace current older equipment.

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. 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 \$25,000 for 2022-23.

5. *Building Maintenance Projects - Principals' Allocations*

Each principal annually reviews the needs of his/her building and sets priorities for work requests, based on 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 remain at \$129,150 for 2022-23.

C. Special Projects and Transfer to Capital Projects Fund

The following is an update of previously funded facilities improvements, and a list for 2022-23 that includes high priority projects. These address safety, security, program, and maintenance issues. The total request is \$1,115,000 consisting of \$630,000 in Plant Improvement Projects and \$485,000 in Transfer to Capital Projects.

Update on Previously Funded Projects

- At Edgewood and Fox Meadow, the installation of LED lighting fixtures in hallways. Budget: \$100,000. Final Cost: \$24,770
- At Heathcote, safety improvements including the replacement of aging emergency egress doors, installation of additional exterior lighting, repairs to the building's foundation in specific areas and handicap accessibility improvements in the nurse's office. Budget: \$165,000. Final Cost: \$148,775
- District-wide, installation of hard-wired carbon monoxide detectors connected to central alarm systems. Budget: \$125,000. Final Cost: \$152,000
- At the High School, major renovations to the auditorium were identified as being necessary in maintaining and enhancing this highly used space during the 2014 Bond Project planning but were ultimately deferred. Identified renovations to the auditorium include seating and stage lighting replacement, acoustical improvements, rigging replacement and flooring renovation. This project has been split into multiple phases. Funding for phase one work related primarily to safety matters was included in the 2020-21 budget and is now complete. Phase 2a consisting of stage lighting replacement was included in the 2021-22 budget with work scheduled for completion in the summer of 2022. The final scope of work is currently being identified by a committee of stakeholders with planned proposal for inclusion in a future budget. Budget: \$485,000. Final Cost: tbd
- District-wide, roof repair and brick re-pointing as identified by the District's roof consultants. Budget: \$165,000. Final Cost: \$174,600
- At the Bus Compound, renovations to assure that this building remains viable for future use. Budget: \$75,000. Final Cost: \$37,702.

Requested Projects 2022-23

- At Edgewood, replacement of an aging vacuum condensate station. Budget: \$85,000
- Also at Edgewood, installation of a new hot water heater for energy efficiency and service purposes. Budget: \$35,000
- At Fox Meadow, lighting upgrade to LED in the Library and new multi-purpose room. Budget: \$25,000
- At Quaker Ridge, installation of a new hot water heater for energy efficiency and service purposes. Budget: \$35,000
- At the Middle School, replacement of aging vacuum condensate station. Budget: \$140,000
- At the High School, ADA improvements at the A-School building. Budget: \$40,000
- At the High School, replacement of aging vacuum condensate stations. Budget: \$260,000
- Bus Compound, installation of security cameras. Budget: \$10,000

C. Special Projects and Transfer to Capital Projects Fund (Continued)

LOCATION	PROJECT	PLANT IMPROVEMENT	TRANSFER TO CAPITAL	TOTAL AMOUNT
Edgewood	Replacement of aging condensate vacuum pumps	\$85,000		\$85,000
Edgewood	Hot water heater replacement	\$35,000		\$35,000
Fox Meadow	LED lighting upgrade in library and new multi-purpose room	\$25,000		\$25,000
Heathcote	Office renovations		\$485,000	\$485,000
Quaker Ridge	Hot water heater replacement	\$35,000		\$35,000
Middle School	Replacement of aging condensate vacuum pumps	\$140,000		\$140,000
High School	Replacement of aging condensate vacuum pumps	\$260,000		\$260,000
High School	ADA improvements at the A-school building	\$40,000		\$40,000
Bus Compound	Security Cameras	\$10,000		\$10,000
	Grand Total 2022-23 Budget	\$630,000	\$485,000	\$1,105,000

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 this 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, and 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.

This budget reflects a \$32,000 increase to cover software license increases and additions, as well as the addition of mobile hotspots for District and building administrators for emergency management. This budget also represents a non-recurring increase of \$30,000 in the Administrative Technology equipment budget for network switches and access points. This expense is part of the non-recurring \$125,000 earmarked in the 2022-23 budget for the purpose of enhancing wireless Internet access in our buildings and immediate surroundings. The remaining \$95,000 of this non-recurring cost is represented in the Instructional Support budget.

					Budget to	%	%
	2020-21	2021-22	2021-22	2022-23	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
ADMINISTRATIVE TECHNOLOGY	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
Administrative Technology							
Salaries	643,081	691,781	721,200	726,094	34,313	4.96%	0.68%
Equipment / Furniture	41,125	75,026	75,026	105,000	29,974	39.95%	39.95%
Supplies / Materials	39,069	32,062	32,062	36,773	4,711	14.69%	14.69%
Contractual and Other	239,224	207,524	207,524	216,554	9,030	4.35%	4.35%
BOCES Services	135,672	129,705	129,705	147,990	18,285	14.10%	14.10%
TOTAL ADMINISTRATIVE TECHNOLOGY	1,098,171	1,136,098	1,165,517	1,232,411	96,313	8.48%	5.74%

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 \$29,234, or 4.00% compared to the current year estimated actual, and an increase of 4.59% 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 \$7,736 compared to the 2021-22 budgeted assessment, a 0.94% increase. This budget represents 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, 2021 was \$4,552,375. The projected balance for June 30, 2022 is \$4,555,048 based on estimated refunds of \$400,000. Actual refunds of less than \$400,000 will result in a higher reserve balance as of June 30, 2022 whereas refunds higher than \$400,000 will result in a smaller reserve balance as of June 30, 2022. The 2022-23 Budget, includes \$100,000 to help fund future Tax Certiorari settlements / reserves, while \$25,000 continues to be included in the 2022-23 Budget to be used for tax refunds that are covered under other parts of NYS law that are specifically not defined as Tax Certioraris. This is a budget to budget decrease of \$275,000. **See Appendix E for a 10-year history of tax certiorari settlements.**

					Budget to	%	%
	2020-21	2021-22	2021-22	2022-23	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
SPECIAL ITEMS	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
District Insurance	595,699	637,068	640,694	666,302	29,234	4.59%	4.00%
Memberships	30,177	35,633	35,633	35,633	-	0.00%	0.00%
BOCES Administration Charge	771,057	826,802	826,802	834,538	7,736	0.94%	0.94%
Judgements and Claims, incl. Tax Cert. Pymts.	937,558	400,000	400,000	125,000	(275,000)	(68.75%)	(68.75%)
TOTAL SPECIAL ITEMS	2,334,491	1,899,503	1,903,129	1,661,473	(238,030)	(12.53%)	(12.70%)

Please proceed to the next page

					Budget to	%	%
	2020-21	2021-22	2021-22	2022-23	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
II INSTRUCTION							
Admin & Prog. Improv.	6,129,521	6,843,693	6,924,549	7,067,302	223,609	3.27%	2.06%
Day School Program	60,061,800	61,514,511	60,517,136	63,347,544	1,833,033	2.98%	4.68%
Special Education	16,002,168	16,402,914	17,614,343	18,135,618	1,732,705	10.56%	2.96%
Instructional Support	2,114,032	2,178,717	2,129,781	2,422,072	243,355	11.17%	13.72%
Pupil Personnel	7,589,194	8,020,099	8,063,165	8,813,605	793,506	9.89%	9.31%
TOTAL INSTRUCTION	91,896,716	94,959,933	95,248,975	99,786,141	4,826,209	5.08%	4.76%
Encumbrances - Year End	1,065,926	-	-	-	-		
GRAND TOTAL INSTRUCTION	92,962,642	94,959,933	95,248,975	99,786,141	4,826,209	5.08%	4.76%

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, strategic plan implementation, staff development, and supervision of coordinators and specialists. This office is also responsible for standardized testing at the elementary schools, including the hiring of translators, test security, 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	2020-21 Actual Expended	2021-22 Adopted Budget	2021-22 Estimate Expended	2022-23 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	309,667	305,836	311,848	314,505	8,669	2.83%	0.85%
Equipment / Furniture	-	-	-	-	-	0.00%	0.00%
Supplies / Materials	1,958	4,500	4,500	4,500	-	0.00%	0.00%
Contractual and Other	8,632	22,452	22,452	22,452	-	0.00%	0.00%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Assist. Sup't for Instruc. Office	320,256	332,788	338,800	341,457	8,669	2.61%	0.78%
Supervision							
Salaries							
Salaries - Edgewood	453,717	468,350	518,482	526,507	58,157	12.42%	1.55%
Salaries - Fox Meadow	484,838	499,070	510,980	516,579	17,509	3.51%	1.10%
Salaries - Greenacres	477,880	492,617	501,611	503,712	11,095	2.25%	0.42%
Salaries - Heathcote	480,124	493,402	501,163	498,869	5,467	1.11%	(0.46%)
Salaries - Quaker Ridge	523,416	541,743	553,667	564,065	22,322	4.12%	1.88%
Salaries - Middle School	809,145	833,960	850,185	856,775	22,815	2.74%	0.78%
Salaries - High School	1,255,300	1,303,020	1,271,839	1,347,392	44,372	3.41%	5.94%
Salaries - Districtwide	167,963	170,916	170,916	173,907	2,991	1.75%	1.75%
Total Salaries	4,652,384	4,803,078	4,878,843	4,987,806	184,728	3.85%	2.23%
Equipment / Furniture	7,195	31,598	31,598	33,367	1,769	5.60%	5.60%
Supplies / Materials	44,045	62,521	62,521	63,143	622	0.99%	0.99%
Contractual and Other	41,936	102,781	102,781	103,002	221	0.22%	0.22%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Supervision - Principals' Offices	4,745,560	4,999,978	5,075,743	5,187,318	187,340	3.75%	2.20%

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

\$494,279

This budget funds projects for the implementation of the strategic plan. Last year's 155 curriculum projects were directly related to the strategic plan goals as well as the preparation for opening post hybrid and virtual learning. This summer there are ambitious plans to continue to respond to the 13 goals of our strategic plan, specifically the rollout of a new elementary math program and the purposeful integration of diversity, equity, and inclusion into the K-12 curriculum. This allocation, increased from last year's \$487,101, will fund additional projects to prepare for opening the 2022-2023 school year.

Arts and Aesthetic Education Initiative

\$85,633

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. The Interdependence Institute will also co-sponsor author visits to examine racism and bias in all its forms in the United States.

Scarsdale Teachers Institute

\$317,616

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

\$32,000

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. We continue to expand our cohort of Innovation Ambassadors to include a wider and more diverse group of educators across the District.

Professional Development

\$359,200

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 \$1,200 per year. The total funding is negotiated in the contract with the Scarsdale Teachers Association.

Instructional Improvement (Academic Subjects) \$215,200

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

\$163,400

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

\$43,850

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 \$31,850 to assess the District's strategic initiatives and evaluate the ongoing impacts (positive and negative) of hybrid and remote learning.

INSTRUCTION (Continued)	2020-21 Actual Expended	2021-22 Adopted Budget	2021-22 Estimate Expended	2022-23 Proposed Budget	Budget \$ Increase (Decrease)	Inc. / (Dec)	
						Budget to Budget	Budget to Est. Exp.
PROGRAM IMPROVEMENT							
Staff Development							
Program Improvement	447,188	487,101	487,101	494,279	7,178	1.47%	1.47%
Arts & Education Initiative	6,500	85,633	85,633	85,633	-	0.00%	0.00%
Interdependence Institute	2,729	42,549	42,549	42,549	-	0.00%	0.00%
Teachers' Institute	302,739	310,594	309,673	317,616	7,022	2.26%	2.56%
Center for Innovation	4,098	32,000	32,000	32,000	-	0.00%	0.00%
Professional Development	223,764	369,200	369,200	359,200	(10,000)	(2.71%)	(2.71%)
Sustainability Initiative	73,892	140,000	140,000	163,400	23,400	16.71%	16.71%
Curriculum Research & Assessment	2,795	43,850	43,850	43,850	-	0.00%	0.00%
Total Staff Development	1,063,705	1,510,927	1,510,006	1,538,527	27,600	1.83%	1.89%
TOTAL ADMIN. & IMPROVEMENT	6,129,521	6,843,693	6,924,549	7,067,302	223,609	3.27%	2.06%

II. INSTRUCTION (Continued)

Teaching – Day School Program

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

The current one-year contract extension between the Scarsdale Teachers Association and the Board of Education is set to expire in June, 2024, so salary increases are based on this agreement.

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.

Projected elementary enrollment, class-size guidelines and program needs determine elementary school staffing. The proposed 104 elementary classroom sections are projected to be one more than in the 2021-22 budget and equal to 2021-22 actual elementary staffing. In addition to the 104 class-size sections, there are currently 18 co-taught classes and two special classes serving the needs of our special education students along the continuum of services. The 2022-23 enrollment projects the need for an additional 1.0 FTE for the 8:1:2 special class at Edgewood, bringing the total to 21. The budget also includes the addition of 2.0 FTE as an enrollment contingency to account for the possibility of any unanticipated enrollment increases. 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. The proposed staffing reflects a 5.9 FTE budget-to-budget increase, and a 4.0 actual-to-budget change. Positions were added after the start of the year in special education, ENL, and music during the 2021-22 school year, and the 2022-23 budget adds a 1.0 psychologist, 1.0 social worker, 1.0 special education teacher, and 1.0 computer teacher, totally 113.0 FTE. The proposed budget supports 161.4 FTE, which includes the addition of 1.0 psychologist, and 1.0 social worker.

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. The 2022-23 budget allocation per building have been increased by 2.0% even though CPI increases are much higher. If CPI increases continue to be higher than 2.0% there may be overages in these categories.

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

INSTRUCTION (Continued)	2020-21	2021-22	2021-22	2022-23	Budget to	%	%
	Actual Expended	Adopted Budget	Estimate Expended	Proposed Budget	Budget \$ Increase (Decrease)	Inc. / Budget to Budget	(Dec) Budget to Est. Exp.
Day School Program							
Salaries							
Salaries - Edgewood	4,632,469	4,559,260	4,479,762	4,598,608	39,348	0.86%	2.65%
Salaries - Fox Meadow	5,554,719	5,472,934	5,573,953	5,702,057	229,123	4.19%	2.30%
Salaries - Greenacres	3,959,435	4,026,297	4,127,425	4,243,653	217,356	5.40%	2.82%
Salaries - Heathcote	4,388,194	4,495,991	4,109,005	4,270,617	(225,374)	(5.01%)	3.93%
Salaries - Quaker Ridge	5,732,270	5,797,950	5,418,700	5,544,952	(252,998)	(4.36%)	2.33%
Sub-Total Salaries Elem. Schools	24,267,087	24,352,433	23,708,845	24,359,887	7,454	0.03%	2.75%
Salaries - Middle School	12,969,732	13,059,422	12,662,954	13,204,853	145,431	1.11%	4.28%
Salaries - High School	18,351,820	19,185,313	18,790,933	19,716,938	531,625	2.77%	4.93%
Salaries - Districtwide	2,656,590	2,344,602	2,711,664	3,505,179	1,160,577	49.50%	29.26%
Total Salaries	58,245,229	58,941,770	57,874,395	60,786,857	1,845,087	3.13%	5.03%
 Equipment / Furniture	159,290	423,557	423,557	325,909	(97,648)	(23.05%)	(23.05%)
Supplies / Materials	1,146,414	1,466,496	1,466,496	1,573,737	107,241	7.31%	7.31%
Contractual and Other	358,412	550,099	620,099	508,452	(41,647)	(7.57%)	(18.00%)
BOCES Services	152,454	132,589	132,589	152,589	20,000	15.08%	15.08%
 Total Day School Program	60,061,800	61,514,511	60,517,136	63,347,544	1,833,033	2.98%	4.68%

II. INSTRUCTION (Continued)

Special Education Budget

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

This year's budget allocation maintains all current special education services. The allocation also includes two additional teaching positions to cover the expansion of two programs. The 8:1:2 Intensive Support Program at Edgewood will expand to grades 3-5 and the Scarsdale Support Program (emotional disabilities) will expand to the Middle School. Also included in this year's allocation are two clinical social workers assigned to the Middle and High Schools respectively. These positions would allow for increased student and family support while allowing the Youth Services Project Outreach Workers to focus on outreach as per the program's original mission.

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 2022-23 allocation.

					Budget to	%	%
	2020-21	2021-22	2021-22	2022-23	Budget	Inc. / (Dec)	
INSTRUCTION (Continued)	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
Special Education							
Salaries - All Schools	10,568,313	10,854,621	11,330,631	11,951,594	1,096,974	10.11%	5.48%
Other Costs	210,612	95,800	124,488	129,723	33,923	35.41%	4.21%
BOCES Services	3,238,281	3,220,696	3,249,504	2,993,815	(226,881)	(7.04%)	(7.87%)
Contractual School Services	1,984,963	2,231,797	2,909,720	3,060,486	828,689	37.13%	5.18%
Total Special Education	16,002,168	16,402,914	17,614,343	18,135,618	1,732,705	10.56%	2.96%

II. INSTRUCTION (Continued)

Instructional Support

Technical Services

The Technical Services team is part of the Information Technology department. The team manages the District's network infrastructure, Internet service, cybersecurity, servers, phone system, and computer hardware. Its members engineer software solutions and provide other support related to computer and network security. The team is also responsible for specifying, purchasing, and installing District audiovisual and computer hardware, as well as for maintaining the District's technology equipment inventory. The team delivers and configures equipment, and provides technical support to the schools' faculty and staff district-wide. The team also repairs audiovisual equipment, computers, and peripherals.

The Technical Services team is also responsible for sound systems, and the installation and maintenance of 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.

We have earmarked a non-recurring \$125,000 in the 2022-23 budget for the purpose of enhancing wireless Internet access in our buildings and immediate surroundings. \$95,000 of this is represented in the Technical Services Contractual budget. The remaining \$30,000 is represented in the Administrative Technology Equipment budget.

Instructional Technology

The Instructional Technology budget supports the goals of the District's three-year technology plan that is being updated this year. This budget includes salaries for the Director of Instructional Technology and Innovation, network specialists, and hardware technicians. It also provides approximately \$343,000 for K-12 instructional software, online services, and other 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, mobile device management software, school library technology, and support for online subscription databases. This budget also includes the purchase of Zoom licenses, which are now considered an important part of our program, even without the pandemic, and are also required for District webinars and Board meeting public comment sessions. 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 \$1,600,000 which is a \$50,000 increase specified in the District's three year Technology Plan. This budget will continue the elementary and Middle School 1:1 programs in grades K-8, continue the rollout of the High School 1:1 program, as well as replace obsolete instructional technology at all levels, as well as planned infrastructure updates.

					Budget to	%	%
	2020-21	2021-22	2021-22	2022-23	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	360,488	383,282	373,258	397,189	13,907	3.63%	6.41%
Equipment / Furniture	153,357	30,000	30,000	20,000	(10,000)	(33.33%)	(33.33%)
Supplies / Materials	32,103	30,000	30,000	30,000	-	0.00%	0.00%
Contractual and Other	152,169	103,500	103,500	208,500	105,000	101.45%	101.45%
BOCES Services	-	-	-	-	-	#DIV/0!	0.00%
Total Audiovisual Services	698,116	546,782	536,758	655,689	108,907	19.92%	22.16%
Instructional Computers							
Salaries	782,207	813,659	774,747	852,829	39,170	4.81%	10.08%
Consulting Fees	-	2,100	2,100	2,100	-	0.00%	0.00%
Instructional Computer Software	257,843	309,400	309,400	322,172	12,772	4.13%	4.13%
Other Expenses	370,871	485,076	485,076	571,503	86,427	17.82%	17.82%
BOCES Services	4,995	21,700	21,700	17,779	(3,921)	(18.07%)	(18.07%)
Total Instructional Computers	1,415,916	1,631,935	1,593,023	1,766,383	134,448	8.24%	10.88%
TOTAL INSTRUCTIONAL SUPPORT	2,114,032	2,178,717	2,129,781	2,422,072	243,355	11.17%	13.72%

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 Youth Outreach Workers at the Middle and High Schools provided by the Scarsdale Family Counseling Service (SFCS).

Psychological Services

This budget provides for the salaries, equipment, supplies and other items necessary to provide psychological services to seven schools. The budget includes funding for 2 additional psychologists, one for the expansion of the Scarsdale Support Program at the Middle School and the other would provide additional counseling capacity at the High School.

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, equipment repair and maintenance, uniforms, and additional coaches. **See Appendix G – pp. 3-5 for detailed coaching summary.**

	2020-21	2021-22	2021-22	2022-23	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	2,518,248	2,633,002	2,546,066	2,838,158	205,156	7.79%	11.47%
Equipment / Furniture	-	-	-	-	-	0.00%	0.00%
Supplies / Materials	3,114	2,835	2,835	2,835	-	0.00%	0.00%
Contractual and Other	268,793	307,957	292,031	313,931	5,974	1.94%	7.50%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Guidance	2,790,155	2,943,794	2,840,932	3,154,924	211,130	7.17%	11.05%
Psychological Services							
Salaries	1,575,861	1,616,698	1,624,315	1,977,230	360,532	22.30%	21.73%
Equipment / Furniture	-	500	500	500	-	0.00%	0.00%
Supplies / Materials	22,992	12,700	12,700	12,944	244	1.92%	1.92%
Contractual and Other	-	1,500	1,500	1,500	-	0.00%	0.00%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Psychological Services	1,598,853	1,631,398	1,639,015	1,992,174	360,776	22.11%	21.55%
Health Services							
Salaries	1,065,820	1,020,463	1,101,739	1,122,462	101,999	10.00%	1.88%
Equipment / Furniture	-	500	500	500	-	0.00%	0.00%
Supplies / Materials	17,531	31,500	31,500	32,130	630	2.00%	2.00%
Contractual and Other	261,719	220,280	270,280	276,752	56,472	25.64%	2.39%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Health Services	1,345,070	1,272,743	1,404,019	1,431,844	159,101	12.50%	1.98%
Interscholastic Athletics							
Salaries	1,364,749	1,489,664	1,496,699	1,534,455	44,791	3.01%	2.52%
Equipment / Furniture	33,923	24,500	24,500	37,750	13,250	54.08%	54.08%
Supplies / Materials	61,886	79,000	79,000	89,500	10,500	13.29%	13.29%
Contractual and Other	290,733	434,000	434,000	423,000	(11,000)	(2.53%)	(2.53%)
BOCES Services	103,826	145,000	145,000	149,958	4,958	3.42%	3.42%
Total Interscholastic Athletics	1,855,117	2,172,164	2,179,199	2,234,663	62,499	2.88%	2.55%
TOTAL PUPIL PERSONNEL SVCS.	7,589,194	8,020,099	8,063,165	8,813,605	793,506	9.89%	9.31%

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					Budget to	%	%
	2020-21	2021-22	2021-22	2022-23	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
III TOTAL PUPIL TRANSPORTATION	3,753,869	4,544,518	4,303,954	4,624,254	79,736	1.75%	7.44%
Encumbrances - Year End	184,271	-	-	-	-		
GRAND TOTAL PUPIL TRANS.	3,938,140	4,544,518	4,303,954	4,624,254	79,736	1.75%	7.44%

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 650,000 miles.

The District provides transportation to eligible students with its 63 bus drivers 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 2,000 students for programs in the District, or an estimated 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 typically transports over 300 students to approximately 60 private, parochial and special education programs outside of the District. Local parochial school students are transported to special education services in District buildings. Special education students now require approximately 13 bus monitors to provide supervision. The dept. 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 eight part-time drivers for the after-school period.

Fuel costs are variable. The 2020-21 and 2021-22 budgets assumed an overall cost per gallon of \$1.95. The most recent billing from the Village of Scarsdale reflected a price of \$2.49 per gallon for diesel, and \$2.54 per gallon for unleaded gasoline. The 2022-23 budget assumes an overall cost of \$2.50 per gallon.

The District's fleet (including spares) has an average age that of about 10 years. A long-range vehicle replacement program is supported by a rigorous evaluation process. In 2017-18, one large bus, three mini-buses, and four small vehicles were purchased. In 2018-19, two large buses, and one handicapped accessible bus were purchased. In 2019-20, one large bus, two mini-buses and one small vehicle were purchased. In 2020-21, four mini-buses and one handicapped accessible bus were purchased. In 2021-22, one large bus, two small mini-buses were purchased. In 2022-23, one large bus and three small mini-buses are being requested. Budget: \$297,500. 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.

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 not anticipated to increase next year. The rental cost for this space is \$126,305, which includes 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.

					Budget to	%	%
	2020-21	2021-22	2021-22	2022-23	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
DISTRICT OPERATED VEHICLES							
Salaries	2,392,428	2,669,482	2,602,291	2,686,949	17,467	0.65%	3.25%
Equipment / Furniture	264,853	264,600	264,200	302,000	37,400	14.13%	14.31%
Supplies / Materials	66,621	207,800	142,449	223,700	15,900	7.65%	57.04%
Contractual and Other	64,774	74,831	70,855	75,800	969	1.30%	6.98%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total District Operated Vehicles	2,788,676	3,216,713	3,079,795	3,288,449	71,736	2.23%	6.77%
CONTRACTUAL SERVICES							
Garage Equipment *	-	80,000	50,000	80,000	-	0.00%	60.00%
Vehicle Maint. & Repair *	939,814	1,089,800	1,039,800	1,092,000	2,200	0.20%	5.02%
Lease - Maintenance Facility	-	126,305	126,305	126,305	-	0.00%	0.00%
Contractual and Other	54	14,500	54	17,500	3,000	20.69%	32307.41%
Athletics & Extracurricular	25,325	17,200	8,000	20,000	2,800	16.28%	150.00%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Contractual Services	965,193	1,327,805	1,224,159	1,335,805	8,000	0.60%	9.12%
TOTAL TRANSPORTATION	3,753,869	4,544,518	4,303,954	4,624,254	79,736	1.75%	7.44%

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	2020-21	2021-22	2021-22	2022-23	Budget to	%	%
	Actual	Adopted	Estimate	Proposed	Budget	Inc. / (Dec)	
	Expended	Budget	Expended	Budget	\$ Increase (Decrease)	Budget to Budget	Budget to Est. Exp.
IV TOTAL COMMUNITY SVCS.	127,458	376,862	326,819	385,516	8,654	2.30%	17.96%
Encumbrances - Year End	2,147	-	-	-	-		
GRAND TOTAL COMMUNITY SVCS.	129,605	376,862	326,819	385,516	8,654	2.30%	17.96%

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.

	2020-21 Actual Expended	2021-22 Adopted Budget	2021-22 Estimate Expended	2022-23 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec) Budget to	% Budget to Est. Exp.
CIVIC ACTIVITIES							
Recreation Department	-	56,846	46,846	58,409	1,563	2.75%	24.68%
Community Groups	183	43,548	33,548	44,745	1,197	2.75%	33.38%
School Functions	29,271	169,897	139,897	174,570	4,673	2.75%	24.78%
Total Civic Activities	29,454	270,291	220,291	277,724	7,433	2.75%	26.07%
CENSUS	98,004	106,571	106,528	107,792	1,221	1.15%	1.19%
TOTAL COMMUNITY SVC.	127,458	376,862	326,819	385,516	8,654	2.30%	17.96%

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	2020-21	2021-22	2021-22	2022-23	Budget to	%	%
	Actual	Adopted	Estimate	Proposed	Budget	Inc. / (Dec)	
	Expended	Budget	Expended	Budget	\$ Increase (Decrease)	Budget to Budget	Budget to Est. Exp.
V UNDISTRIBUTED							
Employee Benefits	36,816,045	37,276,519	36,495,845	38,354,974	1,078,455	2.89%	5.09%
Debt Service - Lease Purchases	2,429,973	2,445,644	2,437,063	2,444,454	(1,190)	(0.05%)	0.30%
Debt Service - Bonds	7,281,953	7,491,831	7,560,470	7,552,057	60,226	0.80%	(0.11%)
TOTAL UNDISTRIBUTED	46,527,970	47,213,994	46,493,378	48,351,485	1,137,491	2.41%	4.00%
Encumbrances - Year End	264,731	-	-	-	-		
GRAND TOTAL UNDISTRIBUTED	46,792,701	47,213,994	46,493,378	48,351,485	1,137,491	2.41%	4.00%

V. UNDISTRIBUTED COSTS

Employee Benefits

Teachers Retirement System/Employee Retirement System Assessments

These are mandatory contributions to the NYS Retirement Systems. The contribution rates for the Teachers' Retirement System (TRS) and the Employees' Retirement System (ERS) rate are increasing slightly for 2022-23. The TRS contribution for 2021-22 was 9.80% of salary; for 2022-23, that rate will change to 10.29%. For the ERS, the required weighted average contribution for 2021-22 was 15.27% of salary; for 2022-23, that will decrease to an estimated 11.30%.

Social Security/Medicare

This represents the District's share of the FICA tax. For 2022, the maximum wage base is \$147,000 up from \$142,800 in 2021. Because the District's fiscal year covers two calendar years, we must estimate the maximum wage for 2022. This budget assumes an increase in the 2023 wage base based on recent trends. Coupled with contractual salary increases, new hires and retirees going into the 2022-23 school year, this will result in a 3.36% budget-to-estimated actual increase in FICA expense.

Health Insurance

The budget for the self-insured health plan is increasing 0.48% on a budget to budget basis. This represents a 6.50% increase when compared to the 2021-22 estimated actual expenditures of \$16.7 million. Premium contributions continue to be in effect for all employee groups, which assists in mitigating insurance increases. The District also maintains a health insurance reserve of \$5.17 million as of June 30, 2021. This reserve assists in mitigating risks against market and experience swings. Early projections point to a current year surplus of \$1.0 million which will go to the overall anticipated surplus as of June 30, 2022. 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 2020-21 and 2021-22 contribution was \$1,976 per full-time employee; the 2022-23 contribution is not yet known.

Life Insurance

The District pays for term life insurance for nearly all District employees. The estimated budget is expected to remain flat compared to current year estimates.

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. This budget is expected to remain flat compared to current year estimated actual.

Workers' Compensation

This mandated coverage is estimated to increase by 4.67% compared to the current year's estimated actual. The increase is based on the District's recent experience in our workers' compensation consortium balanced against current year earnings on the consortium investments.

Other Benefits

This category primarily includes the contractually negotiated reimbursement to District retirees and their spouses for Medicare Part B and Part D premiums. The number of retirees has grown in recent years, as have the Medicare premiums. The 2021-22 Medicare budget of \$1,346,348 is currently projected to be under budget. The 2022-23 budget is increasing 16.82% compared with the current year estimated actual costs and budget due to anticipated rate increases at the federal level.

UNDISTRIBUTED EXPENSES	2020-21 Actual Expended	2021-22 Adopted Budget	2021-22 Estimate Expended	2022-23 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec) Budget to Budget	% Budget to Est. Exp.
EMPLOYEE BENEFITS							
Teachers' Retirement	6,823,233	6,877,227	6,877,316	7,526,498	649,271	9.44%	9.44%
Employees' Retirement	2,227,214	2,380,252	2,686,469	2,298,609	(81,643)	(3.43%)	(14.44%)
Social Security / Medicare	6,593,836	6,677,452	6,677,452	6,901,568	224,116	3.36%	3.36%
Health Insurance	17,683,945	17,687,056	16,687,056	17,771,715	84,659	0.48%	6.50%
Dental Insurance	1,305,284	1,318,134	1,300,113	1,327,777	9,643	0.73%	2.13%
Life Insurance	201,060	209,102	201,060	203,174	(5,928)	(2.83%)	1.05%
Unemployment Insurance	70,144	73,586	73,586	73,586	-	0.00%	0.00%
Workers' Compensation	606,094	625,028	625,028	654,226	29,198	4.67%	4.67%
Other Benefits	1,305,235	1,428,682	1,367,765	1,597,820	169,139	11.84%	16.82%
TOTAL EMPLOYEE BENEFITS	36,816,045	37,276,519	36,495,845	38,354,974	1,078,455	2.89%	5.09%

V. UNDISTRIBUTED COSTS (Continued)

Debt Service

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

In September 2011, the lease financing for the Energy Performance Contract was refinanced, saving \$958,000 over a twelve and a half year period or an average of \$77,000 per year, continuing until 2023-24.

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, continuing until 2026-27.

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 was 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. These payment run through 2026-27.

In 2019, the District began financing the \$64.9 million Capital Project approved by the voters on February 8, 2018. **In June 2019**, the District issued a one-year Bond Anticipation Note (BAN) in the amount of \$20,536,718 to fund the initial stages of this work. \$4,427,577 of this BAN was paid off permanently.

In June 2020 the District issued a \$43,600,000 fifteen year bonds at a net interest cost (NIC) of 1.47%.

In June 2021 the District issued a \$14,800,000 fifteen year bonds (\$13,735,000 after "re-sizing" the bonds for bond premium) at a net interest cost (NIC) of 1.55% which represents the final phase of the \$64.9 million Capital Project. The total borrowings for this project were \$63.9 million as the project is projected to end under-budget and the additional \$1.0 million will not be needed and therefore will never be borrowed.

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 \$1,600,000 in computer equipment as a continuation of its long-range replacement plan. This is \$50,000 more than recent years due to inflationary factors. Future increases are likely necessary to continue to implement this program.

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

In 2019-20, the District entered into a five-year lease offered on New York State contract to pay for copiers District-wide. A small portion of the copier lease (\$18,051) is paid for by the individual building level supplies budget of each school.

See Appendix J, page 5

UNDISTRIBUTED EXPENSES (CONTINUED)	2020-21 Actual Expended	2021-22 Adopted Budget	2021-22 Estimate Expended	2022-23 Proposed Budget	Budget to	%	%
					Budget \$ Increase (Decrease)	Inc. / (Dec) Budget to Budget	Budget to Est. Exp.
DEBT SERVICE							
Lease Purchases							
Lease Purchase - Computers	1,587,115	1,602,785	1,594,204	1,601,595	(1,190)	(0.07%)	0.46%
Lease Purchase - Energy Performance Contract	621,195	621,195	621,195	621,195	-	0.00%	0.00%
Lease Purchase - Copiers	221,664	221,664	221,664	221,664	-	0.00%	0.00%
Lease Purchase - Buses	-	-	-	-	-	0.00%	0.00%
Total Lease Purchases	2,429,973	2,445,644	2,437,063	2,444,454	(1,190)	(0.05%)	0.30%
Bonds							
Principal Payments	5,270,000	5,520,000	5,225,000	5,425,000	(95,000)	(1.72%)	3.83%
Interest Payments	2,011,953	1,971,831	2,335,470	2,127,057	155,226	7.87%	(8.92%)
Total Bonds	7,281,953	7,491,831	7,560,470	7,552,057	60,226	0.80%	(0.11%)
TOTAL DEBT SERVICE	9,711,925	9,937,475	9,997,533	9,996,511	59,036	0.59%	(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, particularly 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.

Prior to the 2015-16 Budget, the District had included a significant planned surplus in its budget which was as high as \$6 million dollars. 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. Since then, our plan increased the prior year surplus to \$1.1 million (from \$500,000) anticipating that the District will generate a similar surplus in the subsequent year thereby stabilizing the prior year surplus to \$1.1 million. In addition, a critical component of District planning was to replenish the District's reserve levels, which had decreased at that time. In 2015-16 the District was able to 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. 2019-20 was a positive year for a temporary increase in reserves due to COVID related surpluses, ending the year with a total fund balance of \$26.7 million. These surpluses were used to offset COVID related expenses in 2020-21 with the year ending 6-30-21 total fund balance of \$25.5 million. COVID related expenses continued into 2021-22 including \$2.25 million used to offset 2021-22 taxes. The projected fund balance for the year ending 6-30-22 is expected to decrease to \$23.6 million due to a planned use of the TRS and ERS reserves to partially offset increases in those areas as well as \$1.93 million to offset 2022-23 taxes.

In the current year, expenditures are expected to exceed revenues with a net deficit of \$1,959,166. Therefore, the total fund balance as of June 30, 2022 is projected to decrease to \$23.58 million, inclusive of the prior year surplus budget decreasing by \$300,000 to \$1.93 million.

The net impact is projected to decrease the Undesignated Fund Balance estimated to \$5.3 million, \$1.3 million less than the prior year, or 3.1% (under the maximum 4.0% level under state law) of the subsequent year's budget. It is expected that the health insurance reserve will remain flat at \$5.17 million. The tax certiorari reserve is also projected to remain flat at \$4.55 million and appears to be adequately funded based on known variables.

The Assigned Fund Balance, a direct offset to the 2022-23 tax levy, is currently estimated to be \$1.925 million, \$825 million above our long-term planning goal of \$1.1 million, but includes \$500,000 as an offset for contingent expenses associated with COVID.

The 2022-23 budget plan calls for the use of \$330 thousand in total from the Retirement Contribution Reserves for TRS to partially offset the budget increase for TRS.

Budget Surplus and Fund Balance (Continued)

The District maintains the following reserve accounts:

Tax Certiorari Reserve This reserve funds settlements arising from 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 currently projected to remain flat as of June 30, 2022 at \$4.56 million.

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 authorized by the New York State legislature and signed into law by the governor in 2014. During 2017-18, \$2 million of the reserve was used to fund overages in that year. For 2018-19 a significant surplus resulted in replenishing \$2 million back into the fund which remained unchanged for 2019-20. It is projected to be remain funded at the current \$5.18 million as of June 30, 2022.

Debt Service Reserve The debt service reserve is generated in part by interest earned on voter-authorized capital borrowing during the construction process and unspent capital project balances. In 2020-21, \$864,000 was used as a funding source and \$150,000 will be added from surplus from prior year capital projects; \$485,000 is being used in the 2021-22 budget to offset a one-time transfer to the Capital Project Fund of \$485,000 thereby creating a tax neutral expenditure. In 2022-23, \$150,000 is being used to offset a one-time transfer to the Capital Project Fund of \$485,000 for work planned in the Heathcote Elementary office.

Retirement Contribution Reserve(s) This reserve is available to fund contributions to the State Retirement System (ERS) for non-certified staff and the Teachers’ Retirement System (TRS) for the certified staff. The 2022-23 budget plans calls for the use of \$330 thousand in total from the Retirement Contribution Reserves for TRS to partially offset an increase in TRS. Projected year end fund balance for TRS and ERS is \$2.7 million and \$1.9 million; respectively.

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 June 30, 2022 Undesignated Fund Balance is estimated to be 3.07%; on June 30, 2021, it was 3.98%.

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 2022-23 budget plan calls for using \$1,925,000 of the current year surplus as a revenue item, down \$300,000 from last year. This decrease to \$1.925 million includes \$500,000 that is being used to fund a \$500,000 COVID contingency currently budgeted within 2022-23 expenditures budget. In addition, the \$1.925 million use of prior year surplus is \$825,000 above our long-term planning goal of \$1.1 million. The goal is to reduce this amount to a range of \$1.1 to \$1.425 million for the 2023-24 budget and to \$1.1 million for budgets after 2023-24.

Fund Balance Projection for 2021-22 and 2022-23

Category	2021-22 Actual	2021-22 Est. Actual	2021-22 Est. Surplus (Deficit)		2022-23 Prop. Bud.	2022-23 Est. Actual	2022-23 Est. Surplus (Deficit)
Revenue:							
Tax Levy	154,374,399	154,374,399	(0)		159,697,444	159,697,444	-
State Aid	6,300,079	7,043,819	743,740		7,270,975	7,270,975	-
Interest Earnings	266,000	50,000	(216,000)		266,000	266,000	-
Interest - Reserves	26,000	5,000	(21,000)		26,000	26,000	-
Prior Year Fund Balance used	2,225,000	-	(2,225,000)		1,925,000	-	(1,925,000)
Reserves - Budgeted to be used	629,649	68,153	(561,496)		716,949	68,153	(648,796)
All Other - Including PILOT's	3,006,628	3,185,812	179,184		3,389,025	3,389,025	-
Total Revenue	166,827,755	164,727,183	(2,100,572)		173,291,393	170,717,597	(2,573,796) (A.)
Expenditure:							
Teaching Salaries (all codes)	68,289,636	67,383,258	906,378		71,492,302	71,492,302	-
Special Education (net of Sal)	5,548,293	6,283,712	(735,419)		6,184,024	6,184,024	-
Oil / Gas	914,502	948,545	(34,043)		1,014,502	1,014,502	-
Health Insurance	17,687,056	16,687,056	1,000,000		17,771,715	17,771,715	-
All Other	74,013,268	75,308,778	(1,295,510)		76,728,850	76,728,850	-
Estimated Tax Certs to be Paid out in CY	375,000	375,000	-		100,000	100,000	-
Other Fund Balance Items	-	(300,000)	300,000		-	(300,000)	300,000
Total Expenditures	166,827,755	166,686,349	141,406		173,291,393	172,991,393	300,000 (B.)
	June 30, 2022 Est. Actual	June 30, 2022 Est. Actual	Changes (+/-) to Fund Balance		June 30, 2023 Est. Actual	Current 2022-23 Est. Act.	Changes (+/-) to Fund Balance
Fund Balance:							
Tax Certiorari Reserve	4,552,375	4,555,048	2,673		4,560,514	4,560,514	-
Health Insurance	5,174,315	5,174,315	-		5,174,315	5,174,315	-
Debt Service	485,683	150,683	(335,000)		683	68,836	68,153
ERS Retirement Contribution Reserve	2,734,501	2,735,868	1,367		2,739,151	2,739,151	-
TRS Retirement Contribution Reserve	1,920,269	1,921,229	960		1,592,843	1,544,245	(48,598)
Undesignated	6,648,396	5,319,229	(1,329,167)		3,515,070	3,515,070	-
All Other	-	-	-		-	-	-
Current Year Encumbrances	1,795,885	1,795,885	-		1,795,885	1,795,885	-
Subtotal - Before Est. Budgeted Designations	23,311,424	21,652,258	(1,659,166)		19,378,462	19,398,017	19,555
Fund (PY) Balance Designated to be used	2,225,000	-	(2,225,000)		1,925,000	-	(1,925,000)
Est. (CY) Fund Balance Designated to be used	-	1,925,000	1,925,000		-	1,425,000	1,425,000
Subtotal - Estimated Budgeted Designations	2,225,000	1,925,000	(300,000)		1,925,000	1,425,000	(500,000)
Total Fund Balance	25,536,424	23,577,258	(1,959,166)		21,303,462	-	(480,445)
Prior Year Fund Balance as of June 30, 2021	25,536,424	Proj. CY Fund Balance as of June 30, 2023			21,303,462		
Current Year Revenue Surplus (Deficit)	(2,100,572)	Surplus Fund Bal. Designated to be used on July 1, 2023			(1,425,000)	#	
Current Year Expenditure Surplus (Deficit)	141,406	Other Fund Bal. Designated to be used on July 1, 2023			-	Unknown at this time	
Proj. Current Year Fund Balance as of June 30, 2022	23,577,258	Proj. CY Fund Balance as of June 30, 2024			19,878,462		
Other Fund Bal. Designated to be used on July 1, 2022	(648,796)						
Surplus Fund Bal. Designated to be used on July 1, 2022	(1,925,000)						
Proj. Next Year Fund Bal, as of July 1, 2023	21,003,462						

The amounts to be used as "Revenue" for the 2023-24 Budget are not known at this time, however the District projects the surplus used will decrease to \$1,425,000.

(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 2020-21	\$25,536,424
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Restricted Fund Balance (Reserved)

Employee Retirement Reserve (TRS)	\$1,920,269	
Employee Retirement Reserve (ERS) - Net of CY designated amount	\$2,734,501	
Debt Service Reserve Balance - Net of CY designated amount	\$485,683	
Reserve for Health Insurance	\$5,174,315	
Reserve for Tax Certiorari 2008-2009 through 2015-2016	\$872,314	
Reserve for Tax Certiorari 2016-2017	\$697,993	
Reserve for Tax Certiorari 2017-2018	\$765,441	
Reserve for Tax Certiorari 2018-2019	\$706,587	
Reserve for Tax Certiorari 2019-2020	\$446,273	
Reserve for Tax Certiorari 2020-2021	\$513,767	
Reserve for Tax Certiorari 2021-2022	\$550,000	
<i>Total Restricted Fund Balance</i>		\$14,867,143

Assigned Fund Balance

Reserved for Encumbrances		\$1,795,885
Designated and Appropriated to 2021-22 Budget	<u>\$2,225,000</u>	
Sub-Total Assigned Fund Balance as per Budget		\$2,225,000

<u>Unassigned and Undesignated Fund Balance as of 7-1-21</u>	\$6,648,396
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Total All Fund Balance (restricted, assigned and unassigned)	\$25,536,424
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2021-22 Estimated Actual Revenues	\$	164,727,183	
2021-22 Estimated Actual Expenditures, net of encumbrances	\$	(166,686,349)	
Miscellaneous Adjustment - None	\$	-	
Miscellaneous Adjustment - None	\$	-	
Surplus (Deficit) caused by Actual Estimated Results		\$	(1,959,166)

Estimated Total All Fund Balances at End of Fiscal Year 2021-22	\$23,577,258
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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)	\$23,577,258
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Restricted Fund Balance (Reserved)

Employee Retirement Reserve (TRS)	\$1,921,229	
Employee Retirement Reserve (ERS) - Net of CY designated amount	\$2,735,868	
Debt Service Reserve Balance - Net of CY designated amount	\$150,683	
Reserve for Health Insurance	\$5,174,315	
Reserve for Tax Certiorari 2008-2009 through 2015-2016	\$872,314	
Reserve for Tax Certiorari 2016-2017	\$697,993	
Reserve for Tax Certiorari 2017-2018	\$765,441	
Reserve for Tax Certiorari 2018-2019	\$706,587	
Reserve for Tax Certiorari 2019-2020	\$446,273	
Reserve for Tax Certiorari 2020-2021	\$513,767	
Reserve for Tax Certiorari 2021-2022	\$552,674	
Reserve for Tax Certiorari 2022-2023	\$100,000	
Estimated payments to be made on 2015-16 thru 2021-22 Reserves in 2021-22	(\$100,000)	
<i>Total Restricted Fund Balance</i>		\$14,537,144

Assigned Fund Balance

Reserved for Encumbrances		\$1,795,885
Offset to Tax Levy:		
Designate and Appropriated to 2022-23 Budget	\$1,925,000	
<i>Sub-Total Assigned Fund Balance to Reduce Levy</i>		\$1,925,000

Unassigned and Undesignated Fund Balance 7-1-22 (Estimated)

\$5,319,229

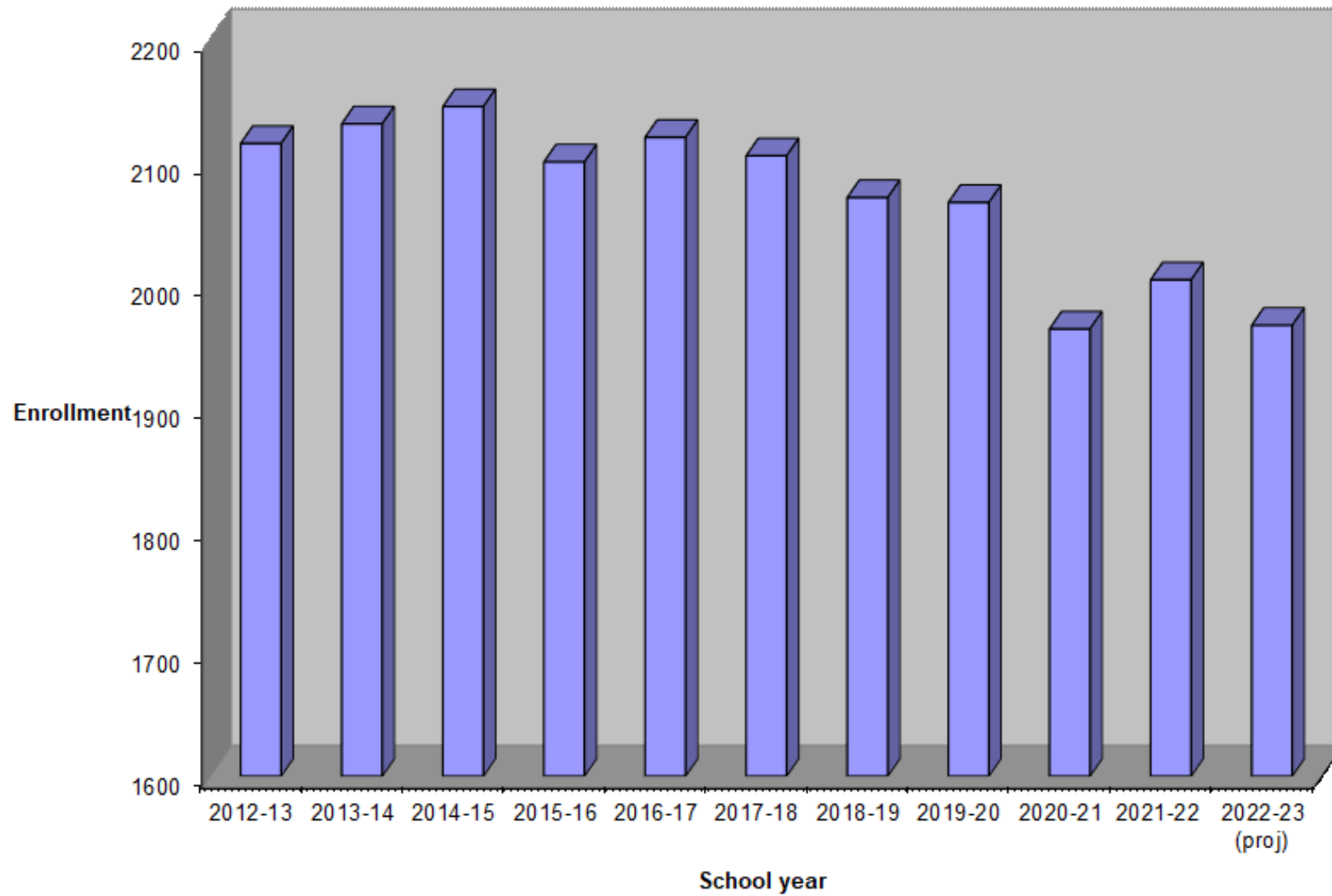
Total Estimated All Fund Balance (restricted, assigned and unassigned)	\$23,577,258
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2022-23 Estimated Actual Revenues, Net of Designated Fund Balance for Subsequent Year	\$	170,717,597	
2022-23 Estimated Actual Expenditures, net of encumbrances	\$	(172,991,393)	
Miscellaneous Adjustment - None	\$	-	
Surplus (Deficit) caused by Actual Estimated Results			\$ (2,273,796)

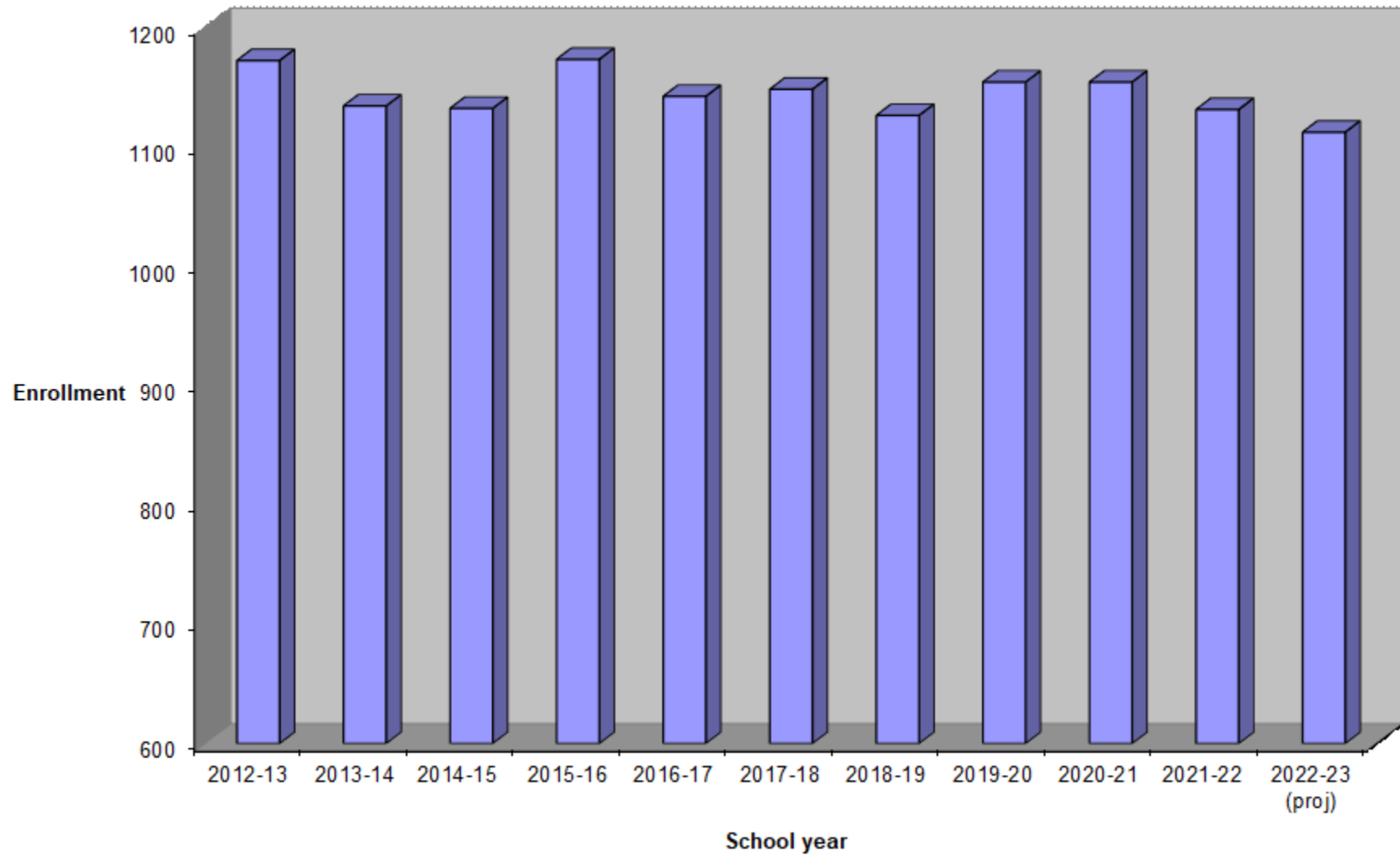
Estimated Total All Fund Balances at End of Fiscal Year 2022-23	\$21,303,462
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APPENDIX - A

ELEMENTARY ENROLLMENT - 10 YR TREND



MIDDLE SCHOOL ENROLLMENT - 10 YR. TREND



HIGH SCHOOL ENROLLMENT - 10 YR TREND

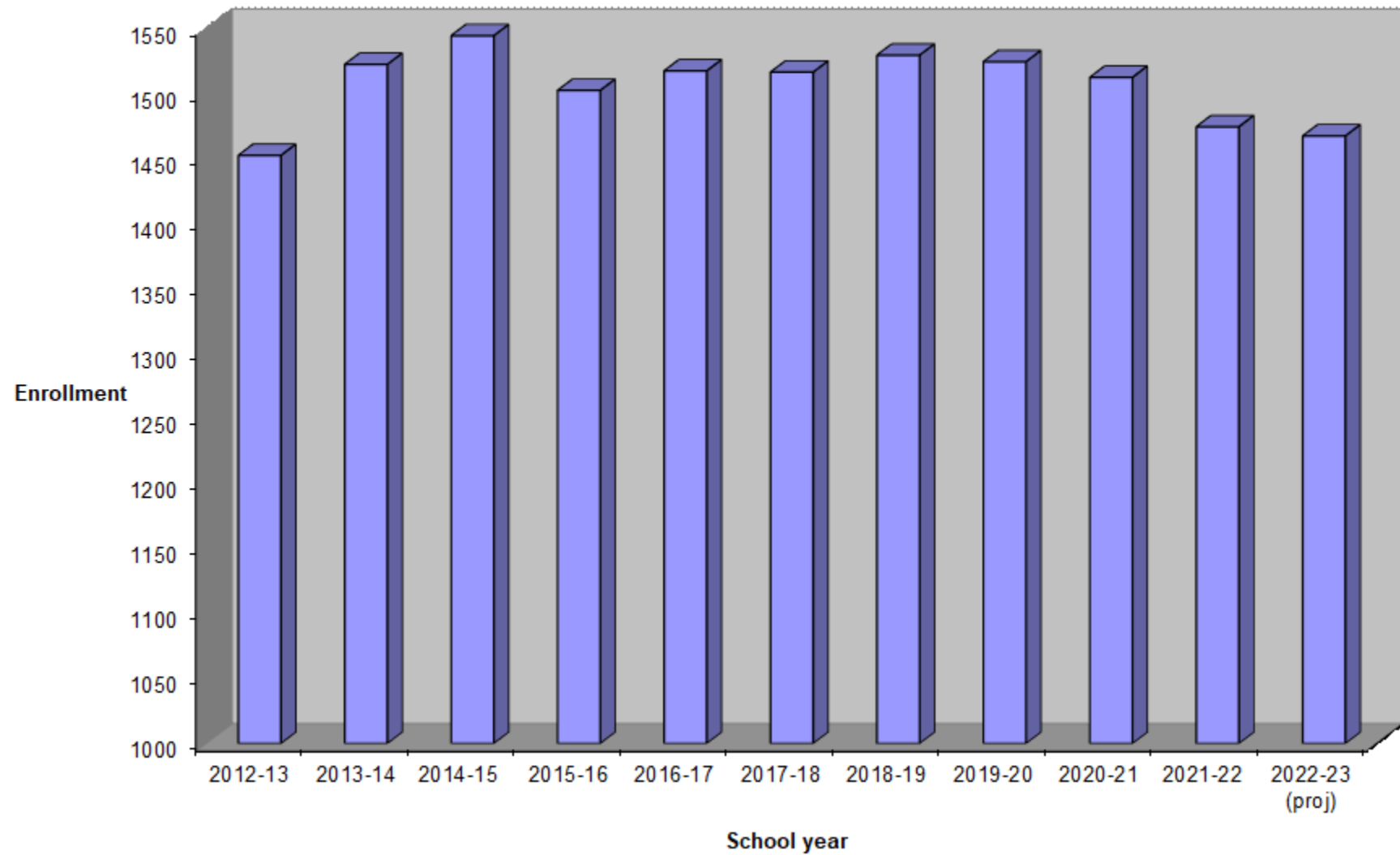


TABLE I
COMPARISON OF PUPIL ENROLLMENT BY SCHOOL
ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2022/23 ENROLLMENT

	2018-19		2019-20		2020-21		2021-22		Projected 2022-23	
<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	395	20	372	20	370	20	360	19	360	19
F	456	23	474	23	425	23	429	23	431	23
G	352	18	337	17	303	17	339	19	336	19
H	382	19	376	19	348	19	362	18	341	18
Q	486	23	508	24	518	23	514	26	499	25
Total	2,071	103	2,067	103	1,964	102	2,004	105	1,967	104
Middle School	1,126		1,154		1,154		1,131		1,112	
Total	1,126		1,154		1,154		1,131		1,112	
Senior High	1,529		1,524		1,512		1,474		1,467	
Total	1,529		1,524		1,512		1,474		1,467	
District Total Enrollment	4,726		4,745		4,630		4,609		4,546	

TABLE II
COMPARISON OF PUPIL ENROLLMENT BY GRADE
ACTUAL PUPIL ENROLLMENT BY GRADE LEVEL
AND PROJECTED 2022/23 ENROLLMENT

	2018-19	2019-20	2020-21	2021-22	Projected 2022-23
<u>Grade</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>
K	259	309	270	300	326
1	335	281	310	325	304
2	341	348	288	345	327
3	359	365	358	300	348
4	387	368	370	367	293
5	<u>389</u>	<u>396</u>	<u>368</u>	<u>367</u>	<u>369</u>
K-5 Total	2,070	2,067	1,964	2,004	1,967
6	367	388	394	362	367
7	382	380	381	387	360
8	<u>377</u>	<u>386</u>	<u>379</u>	<u>382</u>	<u>385</u>
6-8 Total	1,126	1,154	1,154	1,131	1,112
9	400	379	379	363	382
10	378	391	371	363	363
11	380	383	389	364	363
12	<u>372</u>	<u>371</u>	<u>373</u>	<u>384</u>	<u>359</u>
9-12 Total	1,530	1,524	1,512	1,474	1,467
District Total	4,726	4,745	4,630	4,609	4,546

TABLES III-VII
COMPARISON OF ELEMENTARY PUPIL ENROLLMENT BY SCHOOL
ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2022-23 ENROLLMENT

EDGEWOOD SCHOOL

	2018-19		2019-20		2020-21		2021-22		Projected 2022-23	
<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	44	2	50	3	59	3	54	3	60	3
1	71	4	46	3	57	3	56	3	55	3
2	57	3	69	4	47	3	62	3	57	4
3	72	4	62	3	74	4	44	3	60	3
4	69	3	73	4	60	3	83	4	43	2
5	82	4	72	3	73	4	61	3	85	4
Total	395	20	372	20	370	20	360	19	360	19

TABLES III-VII
COMPARISON OF ELEMENTARY PUPIL ENROLLMENT BY SCHOOL
ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2022-23 ENROLLMENT

FOX MEADOW SCHOOL

	2018-19		2019-20		2020-21		2021-22		Projected 2022-23	
<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	54	3	84	4	51	4	69	4	74	4
1	73	4	57	3	78	4	70	4	70	4
2	71	4	79	4	54	3	85	4	71	4
3	85	4	75	4	78	4	55	3	85	4
4	87	4	88	4	78	4	77	4	55	3
5	86	4	91	4	86	4	73	4	76	4
Total	456	23	474	23	425	23	429	23	431	23

TABLES III-VII
COMPARISON OF ELEMENTARY PUPIL ENROLLMENT BY SCHOOL
ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2022-23 ENROLLMENT

GREENACRES SCHOOL

	2018-19		2019-20		2020-21		2021-22		Projected 2022-23	
<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	43	2	37	2	44	3	74	4	48	3
1	51	3	53	3	38	2	56	3	76	4
2	55	3	53	3	54	3	47	3	56	3
3	63	3	60	3	50	3	53	3	48	3
4	67	3	65	3	57	3	55	3	53	3
5	72	4	69	3	60	3	54	3	55	3
Total	351	18	337	17	303	17	339	19	336	19

TABLES III-VII
COMPARISON OF ELEMENTARY PUPIL ENROLLMENT BY SCHOOL
ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2022-23 ENROLLMENT

HEATHCOTE SCHOOL

	2018-19		2019-20		2020-21		2021-22		Projected 2022-23	
<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	38	2	74	4	36	3	47	3	59	3
1	59	3	37	2	67	4	45	2	48	3
2	75	4	61	3	39	2	81	4	45	3
3	59	3	75	4	66	3	41	2	81	4
4	71	3	59	3	77	4	67	3	41	2
5	80	4	70	3	63	3	81	4	67	3
Total	382	19	376	19	348	19	362	18	341	18

TABLES III-VII
COMPARISON OF ELEMENTARY PUPIL ENROLLMENT BY SCHOOL
ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2022-23 ENROLLMENT

QUAKER RIDGE SCHOOL

	2018-19		2019-20		2020-21		2021-22		Projected 2022-23	
<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	80	4	64	3	80	4	56	3	85	4
1	81	4	88	4	70	3	98	5	55	3
2	83	4	86	4	94	4	74	4	98	5
3	80	4	93	5	90	4	100	5	74	4
4	93	4	83	4	98	4	88	4	101	5
5	69	3	94	4	86	4	98	5	86	4
Total	486	23	508	24	518	23	514	26	499	25

<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 2022/23 ENROLLMENT</p>
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<p style="text-align: center;">SCARSDALE MIDDLE SCHOOL</p>

	2018-19	2019-20	2020-21	2021-22	Projected 2022-23
<u>Grade</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>
6	367	388	394	362	367
7	382	380	381	387	360
8	377	386	379	382	385
Total	1,126	1,154	1,154	1,131	1,112

TABLES VIII-IX
COMPARISON OF SECONDARY PUPIL ENROLLMENT BY SCHOOL
ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2022/23 ENROLLMENT

SCARSDALE HIGH SCHOOL

					Projected
	2018-19	2019-20	2020-21	2021-22	2022-23
<u>Grade</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>
9	400	379	379	363	382
10	378	391	371	363	363
11	380	383	389	364	363
12	372	371	373	384	359
Total	1,530	1,524	1,512	1,474	1,467

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APPENDIX - B

<p align="center">TABLE X</p> <p align="center">PROFESSIONAL POSITIONS</p>
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<u>Unit Function</u>	<u>Budget</u> <u>2021-22</u>	<u>Actual</u> <u>2021-22</u>	Proposed Budget to Actual Increase (Decrease)	<u>Projected</u> <u>2022-23</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	432.2	435.7	4.0	439.7
Guidance & Ass't Sup't of Special Education	14.0	14.0	0.0	14.0
Psychologists & Social Workers	13.0	13.0	4.0	17.0
Speech Teachers	<u>7.0</u>	<u>7.0</u>	<u>0.0</u>	<u>7.0</u>
Total	489.2	492.7	8.0	500.7

<p align="center">TABLE XI</p> <p align="center">PROFESSIONAL POSITIONS</p> <p align="center">SCARSDALE HIGH SCHOOL</p>
--

	<u>Budget</u>	<u>Actual</u>	Proposed Budget to Actual Increase	<u>Projected</u>
	<u>2021-22</u>	<u>2021-22</u>	<u>(Decrease)</u>	<u>2022-23</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	17.4	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	17.3	17.3	0.0	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 & Social Workers	3.0	3.0	2.0	5.0
Science	24.0	24.0	0.0	24.0
Social Studies	18.2	18.2	0.0	18.2
Special Education	14.0	14.0	0.0	14.0
Speech	1.0	1.0	0.0	1.0
STEAM	2.5	2.5	0.0	2.5
Student Activities	0.8	0.8	0.0	0.8
World Language	<u>17.2</u>	<u>17.2</u>	<u>0.0</u>	<u>17.2</u>
Total	159.4	159.4	2.0	161.4

<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>2021-22</u>	<u>2021-22</u>	<u>(Decrease)</u>	<u>2022-23</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	1.0	3.0
English	9.0	9.0	0.0	9.0
ENL	1.0	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	5.5	6.0	0.0	6.0
Physical Education	6.0	6.0	0.0	6.0
Health	3.0	3.0	0.0	3.0
Psychologist & Social Worker	2.0	2.0	2.0	4.0
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	10.0	11.0	1.0	12.0
World Language	<u>9.6</u>	<u>9.6</u>	<u>0.0</u>	<u>9.6</u>
Total	107.1	109.0	4.0	113.0

<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	<u>Projected</u>
	<u>2021-22</u>	<u>2021-22</u>	to Actual Increase	<u>2022-23</u>
			<u>(Decrease)</u>	
Grade K	16.0	17.0	0.0	17.0
Grade 1	17.0	17.0	0.0	17.0
Grade 2	18.0	18.0	1.0	19.0
Grade 3	16.0	16.0	2.0	18.0
Grade 4	18.0	18.0	(3.0)	15.0
Grade 5	<u>19.0</u>	<u>19.0</u>	<u>(1.0)</u>	<u>18.0</u>
	104.0	105.0	-1.0	104.0
Special Education	16.0	20.0	1.0	21.0
Unassigned	<u>4.0</u>	<u>0.0</u>	<u>2.0</u>	<u>2.0</u>
Total Classroom FTE	124.0	125.0	2.0	127.0
Principal	5.0	5.0	0.0	5.0
Assistant Principal	5.0	5.0	0.0	5.0
Art	5.0	5.4	(0.4)	5.0
Computer	5.0	5.0	0.0	5.0
ENL	4.0	4.0	0.0	4.0
Library	5.0	5.0	0.0	5.0
Music-Inst.	5.9	6.3	(0.4)	5.9
Music-Vocal	6.2	6.0	0.2	6.2
Physical Ed	7.2	7.6	(0.4)	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	11.0	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>79.3</u>	<u>79.3</u>	<u>(1.0)</u>	<u>78.3</u>
Grand Total	203.3	204.3	1.0	205.3

<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>	Proposed Budget to Actual Increase	<u>Projected</u>
	<u>2021-22</u>	<u>2021-22</u>	<u>(Decrease)</u>	<u>2022-23</u>
Grade K	3.0	3.0	0.0	3.0
Grade 1	3.0	3.0	0.0	3.0
Grade 2	3.0	3.0	1.0	4.0
Grade 3	3.0	3.0	0.0	3.0
Grade 4	4.0	4.0	-2.0	2.0
Grade 5	<u>3.0</u>	<u>3.0</u>	<u>1.0</u>	<u>4.0</u>
Sub-Total	19.0	19.0	0.0	19.0
Special Ed	<u>3.0</u>	<u>3.0</u>	<u>1.0</u>	<u>4.0</u>
Total	22.0	22.0	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	1.0	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	1.1	0.1	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	2.2	2.0	0.0	2.0
World Language	1.0	1.0	0.0	1.0
Total	<u>15.9</u>	<u>15.6</u>	<u>0.1</u>	<u>15.7</u>
Grand Total	37.9	37.6	1.1	38.7

<p style="text-align: center;">TABLE XV PROFESSIONAL POSITIONS FOX MEADOW</p>
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	<u>Budget</u>	<u>Actual</u>	Proposed Budget to Actual Increase	<u>Projected</u>
	<u>2021-22</u>	<u>2021-22</u>	<u>(Decrease)</u>	<u>2022-23</u>
Grade K	4.0	4.0	0.0	4.0
Grade 1	4.0	4.0	0.0	4.0
Grade 2	5.0	4.0	0.0	4.0
Grade 3	3.0	3.0	1.0	4.0
Grade 4	4.0	4.0	-1.0	3.0
Grade 5	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
Sub-Total	24.0	23.0	0.0	23.0
Special Ed	<u>0.0</u>	<u>0.0</u>	<u>2.0</u>	<u>2.0</u>
Total	24.0	23.0	2.0	25.0
Principal	1.0	1.0	0.0	1.0
Assistant Principal	1.0	1.0	0.0	1.0
Art	1.1	1.2	(0.1)	1.1
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	(0.1)	1.4
Music-Vocal	1.2	1.4	(0.1)	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	2.3	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>16.7</u>	<u>16.7</u>	<u>-0.3</u>	<u>16.4</u>
Grand Total	40.7	39.7	1.7	41.4

<p align="center">TABLE XVI PROFESSIONAL POSITIONS GREENACRES</p>
--

	<u>Budget</u>	<u>Actual</u>	Proposed Budget to Actual Increase	<u>Projected</u>
	<u>2021-22</u>	<u>2021-22</u>	<u>(Decrease)</u>	<u>2022-23</u>
Grade K	2.0	4.0	-1.0	3.0
Grade 1	3.0	3.0	1.0	4.0
Grade 2	2.0	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>3.0</u>	<u>0.0</u>	<u>3.0</u>
Sub-Total	16.0	19.0	0.0	19.0
Special Ed	<u>2.0</u>	<u>3.0</u>	<u>0.0</u>	<u>3.0</u>
Total	18.0	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	0.9	1.0	(0.1)	0.9
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	1.4	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	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	<u>14.6</u>	<u>14.7</u>	<u>-0.1</u>	<u>14.6</u>
Grand Total	32.6	36.7	-0.1	36.6

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

	<u>Budget</u>	<u>Actual</u>	Proposed Budget to Actual Increase	<u>Projected</u>
	<u>2021-22</u>	<u>2021-22</u>	<u>(Decrease)</u>	<u>2022-23</u>
Grade K	3.0	3.0	0.0	3.0
Grade 1	3.0	2.0	1.0	3.0
Grade 2	4.0	4.0	(1.0)	3.0
Grade 3	2.0	2.0	2.0	4.0
Grade 4	3.0	3.0	-1.0	2.0
Grade 5	<u>4.0</u>	<u>4.0</u>	<u>(1.0)</u>	<u>3.0</u>
Sub-Total	19.0	18.0	0.0	18.0
Special Ed	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>	<u>3.0</u>
Total	22.0	21.0	0.0	21.0
Principal	1.0	1.0	0.0	1.0
Assistant Principal	1.0	1.0	0.0	1.0
Art	0.9	1.0	(0.1)	0.9
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.	1.0	1.0	0.0	1.0
Music-Vocal	1.3	1.0	0.2	1.2
Physical Ed	1.2	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>15.4</u>	<u>15.2</u>	<u>0.1</u>	<u>15.3</u>
Grand Total	37.4	36.2	0.1	36.3

<p align="center">TABLE XVIII</p> <p align="center">PROFESSIONAL POSITIONS</p> <p align="center">QUAKER RIDGE</p>
--

	<u>Budget</u>	<u>Actual</u>	Proposed Budget to Actual Increase	<u>Projected</u>
	<u>2021-22</u>	<u>2021-22</u>	<u>(Decrease)</u>	<u>2022-23</u>
Grade K	4.0	3.0	1.0	4.0
Grade 1	4.0	5.0	-2.0	3.0
Grade 2	4.0	4.0	1.0	5.0
Grade 3	5.0	5.0	-1.0	4.0
Grade 4	4.0	4.0	1.0	5.0
Grade 5	<u>5.0</u>	<u>5.0</u>	<u>(1.0)</u>	<u>4.0</u>
Sub-Total	26.0	26.0	-1.0	25.0
Special Ed	<u>8.0</u>	<u>11.0</u>	<u>(2.0)</u>	<u>9.0</u>
Total	34.0	37.0	-3.0	34.0
Principal	1.0	1.0	0.0	1.0
Assistant Principal	1.0	1.0	0.0	1.0
Art	1.1	1.2	(0.1)	1.1
Computer	1.0	1.0	0.0	1.0
ENL	0.7	0.7	0.0	0.7
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.5	1.7	(0.3)	1.4
Music-Vocal	1.3	1.5	0.0	1.5
Physical Ed	1.6	2.0	(0.4)	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	2.5	2.0	0.0	2.0
World Language	1.0	1.0	0.0	1.0
Total	<u>16.7</u>	<u>17.1</u>	<u>-0.8</u>	<u>16.3</u>
Grand Total	50.7	54.1	-3.8	50.3

TABLE XIX
PROFESSIONAL POSITIONS
DISTRICT WIDE

	<u>Budget</u>	<u>Actual</u>	Proposed Budget to Actual Increase	<u>Projected</u>
	<u>2021-22</u>	<u>2021-22</u>	<u>(Decrease)</u>	<u>2022-23</u>
Superintendent	1.0	1.0	0.0	1.0
Asst. Superintendents	3.0	3.0	0.0	3.0
Assistant Superintendent 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*	2.0	2.0	0.0	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	1.0	5.0
Teacher on Special Assign. C & I	1.0	1.0	0.0	1.0
Special Education Teacher (IHM)	0.0	0.6	0.0	0.6
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	19.4	20.0	1.0	21.0

*Includes district-wide behaviorist and testing psychologist

<p>TABLE XX PROFESSIONAL POSITIONS DISTRICT WIDE TOTALS</p>
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	<u>Budget</u>	<u>Actual</u>	Proposed Budget to Actual Increase	<u>Projected</u>
	<u>2021-22</u>	<u>2021-22</u>	<u>(Decrease)</u>	<u>2022-23</u>
Senior High School	159.4	159.4	2.0	161.4
Middle School	107.1	109	4.0	113
Elementary Schools	203.3	204.3	1.0	205.3
District Wide	<u>19.4</u>	<u>20</u>	<u>1.0</u>	<u>21</u>
Total	489.2	492.7	8.0	500.7

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

	<u>Budget</u>	<u>Actual</u>	Proposed Budget to Actual Increase	<u>Projected</u>
	<u>2021-22</u>	<u>2021-22</u>	<u>(Decrease)</u>	<u>2022-23</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*	20.6	21.4	4.0	25.4
Guidance & Pupil Services	12.5	12.5	1.0	13.5
Health Services	12.5	13.0	0.0	13.0
Physical Education & Health	2.0	2.0	0.0	2.0
Total	48.6	49.9	5.0	54.9
<u>Transportation</u>	3.0	3.0	0.0	3.0
<u>Plant</u>	69.5	69.5	0.0	69.5
<u>Computer/Audio Visual Services</u>	16.5	16.5	0.0	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	154.7	156.0	5.0	161.0

TABLE XXII
CIVIL SERVICE STAFF BY CATEGORIES

	<u>Budget</u> <u>2021-22</u>	<u>Actual</u> <u>2021-22</u>	<u>Proposed Budget</u> <u>to Actual Increase</u> <u>(Decrease)</u>	<u>Projected</u> <u>2022-23</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	1.8	4.0	5.8
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
Theater Coordinator	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>
	20.6	21.4	4.0	25.4
<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	2.0	2.0	0.0	2.0
Secy. to Psychologists	<u>1.5</u>	<u>1.5</u>	<u>1.0</u>	<u>2.5</u>
	14.5	14.5	1.0	15.5

TABLE XXII (Continued)
CIVIL SERVICE STAFF BY CATEGORIES

	<u>Budget</u>	<u>Actual</u>	Proposed Budget	<u>Projected</u>
	<u>2021-22</u>	<u>2021-22</u>	to Actual Increase	<u>2022-23</u>
			<u>(Decrease)</u>	
<u>Health Service</u>				
Nurses	9.5	10.0	0.0	10.0
Occupational Therapist	1.0	1.0	0.0	1.0
Secretary to Nurses	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
	12.5	13.0	0.0	13.0
<u>Transportation</u>				
Transportation Supervisor	1.0	1.0	0.0	1.0
Head Bus Driver	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
	3.0	3.0	0.0	3.0
<u>Plant</u>				
Director of Plant & Facilities	1.0	1.0	0.0	1.0
Secy. to Director of Plant & Facilities	1.5	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	53.0	53.0	0.0	53.0
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>
	69.5	69.5	0.0	69.5
<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
Technical Support Specialist	3.0	3.0	0.0	3.0
Audiovisual Technician	1.0	1.0	0.0	1.0
Audiovisual Specialist	1.0	1.0	0.0	1.0
Network Administrator	1.0	1.0	0.0	1.0
Network Specialist	3.0	3.0	0.0	3.0
Systems Analyst Programmer	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>
	16.5	16.5	0.0	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	154.7	156.0	5.0	161.0

*funded through School Lunch Fund

**10 month position

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

	<u>Budget</u> <u>2021-22</u>	<u>Actual</u> <u>2021-22</u>	Proposed Budget to Actual Increase (Decrease)	<u>Projected</u> <u>2022-23</u>
<u>I. Edgewood</u>				
<u>School Staff</u>				
Secy. to Principal	1.0	1.8	0.0	1.8
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>5.0</u>	<u>5.0</u>	<u>0.0</u>	<u>5.0</u>
Total	7.0	7.8	0.0	7.8
<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>5.0</u>	<u>5.0</u>	<u>0.0</u>	<u>5.0</u>
Total	7.8	7.8	0.0	7.8
<u>III. Greenacres</u>				
<u>School Staff</u>				
Secy. to Principal	1.0	1.0	0.8	1.8
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>5.0</u>	<u>5.0</u>	<u>0.0</u>	<u>5.0</u>
Total	7.0	7.0	0.8	7.8

<p align="center">TABLE XXIII (continued) CIVIL SERVICE STAFF BY SCHOOL</p>
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	<u>Budget</u> <u>2021-22</u>	<u>Actual</u> <u>2021-22</u>	Proposed Budget to Actual Increase <u>(Decrease)</u>	<u>Projected</u> <u>2022-23</u>
<u>IV. Heathcote</u>				
<u>School Staff</u>				
Secy. to Principal	1.0	1.0	0.8	1.8
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>5.0</u>	<u>5.0</u>	<u>0.0</u>	<u>5.0</u>
Total	7.0	7.0	0.8	7.8
<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>5.0</u>	<u>5.0</u>	<u>0.0</u>	<u>5.0</u>
Total	8.0	8.0	0.0	8.0
Elementary Total	36.8	37.6	1.6	39.2

TABLE XXIII (continued)
CIVIL SERVICE STAFF BY SCHOOL

	<u>Budget</u> <u>2021-22</u>	<u>Actual</u> <u>2021-22</u>	<u>Proposed Budget</u> <u>to Actual Increase</u> <u>(Decrease)</u>	<u>Projected</u> <u>2022-23</u>
<u>V. Middle School</u>				
<u>School Staff</u>				
Secy. to Principal	1.0	1.0	0.8	1.8
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	0.8	3.8
 <u>Guidance & Pupil Services</u>				
Secy. to House Counselor	4.0	4.0	0.0	4.0
Secy. to Psychologist	<u>0.7</u>	<u>0.7</u>	<u>0.0</u>	<u>0.7</u>
	4.7	4.7	0.0	4.7
 <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	22.7	22.7	0.8	23.5
 <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	0.8	1.8
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
Theater Coordinator	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>
	10.0	10.0	0.8	10.8
 <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>1.0</u>	<u>1.6</u>
	5.6	5.6	1.0	6.6
 <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	34.6	34.6	1.8	36.4

**TABLE XXIV
CIVIL SERVICE STAFF DISTRICT WIDE**

	<u>Budget</u> <u>2021-22</u>	<u>Actual</u> <u>2021-22</u>	<u>Proposed Budget</u> <u>to Actual Increase</u> <u>(Decrease)</u>	<u>Projected</u> <u>2022-23</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	1.0	1.0	0.0	1.0
	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	1.0	1.0	0.0	1.0
	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	0.1	0.1	0.0	0.1
	7.1	7.1	0.0	7.1
<u>Purchasing</u>				
Purchasing Clerk	1.0	1.0	0.0	1.0
	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
Technical Support Specialist	3.0	3.0	0.0	3.0
Audiovisual Technician	1.0	1.0	0.0	1.0
Audiovisual Specialist	1.0	1.0	0.0	1.0
Network Administrator	1.0	1.0	0.0	1.0
Network Specialist	3.0	3.0	0.0	3.0
Systems Analyst Programmer	1.0	1.0	0.0	1.0
Computer Systems Manager	1.0	1.0	0.0	1.0
Data Analyst	1.0	1.0	0.0	1.0
	16.5	16.5	0.0	16.5
<u>Athletics, PE & Health</u>				
Secretary to Director of P.E., Health & Athletics	2.0	2.0	0.0	2.0
<u>Special Education (Guidance & Pupil Services)</u>				
Secretary to Director Special Ed	2.0	2.0	0.8	2.8
<u>Health</u>				
Nurses	0.5	1.0	0.0	1.0
Occupational Therapist	1.0	1.0	0.0	1.0
	1.5	2.0	0.0	2.0
Subtotal	33.1	33.6	0.0	33.6

TABLE XXIV (continued)
CIVIL SERVICE STAFF DISTRICT WIDE

	<u>Budget</u> <u>2021-22</u>	<u>Actual</u> <u>2021-22</u>	Proposed Budget to Actual Increase <u>(Decrease)</u>	<u>Projected</u> <u>2022-23</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>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	1.0	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	2.0	2.0	0.0	2.0
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	60.6	61.1	0.8	61.9
<u>Civil Service Staff Totals:</u>				
Elementary	36.8	37.6	1.6	39.2
Middle School	22.7	22.7	0.8	23.5
Senior High	34.6	34.6	1.8	36.4
District Wide	<u>60.6</u>	<u>61.1</u>	<u>0.8</u>	<u>61.9</u>
TOTAL CIVIL SERVICE STAFF	154.7	156.0	5.0	161.0

*Funded through School Lunch Fund

**10 month position

APPENDIX - C

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. This link will bring you to the STAR Resource Center as shown below.

<https://www.tax.ny.gov/star/>

STAR resource center

The School Tax Relief (STAR) program offers property tax relief to eligible New York State homeowners.

If you are eligible and enrolled in the STAR program, you'll receive your benefit each year in one of two ways:

- **STAR credit check.** If you are registered for the STAR credit, the Tax Department will send you a STAR check in the mail each year. You can use the check to pay your school taxes. You can receive the STAR credit if you own your home and it's your primary residence **and** the combined income of the owners and the owners' spouses is \$500,000 or less.
- **STAR exemption: a reduction on your school tax bill.** If you've been receiving the STAR exemption since 2015, you can continue to receive it for the same primary residence. As long as you remain eligible, you'll see a reduction on your school tax bill for the amount of your STAR exemption. **Note:** The STAR exemption is no longer available to new homeowners.

APPENDIX - D

BOCES Administrative & Facility Charges - 10 Year History					
	BOCES ADMINISTRATIVE AND FACILITY COSTS				
	ACTUAL EXPENDITURES 2012-13 THROUGH 2020-21,				
	ESTIMATED ACTUAL 201-22 AND PROPOSED BUDGET 2022-23				
				Total	%
	Administration	Facility Charge	Special Charges	BOCES Charges	Inc. (Dec.)
2012-2013	282,595	133,260	0	415,855	1.32%
2013-2014	299,441	137,118	0	436,559	0.64%
2014-2015	334,539	140,895	0	475,434	(2.34%)
2015-2016	373,559	140,895	0	517,218	4.98%
2016-2017	406,816	145,280	0	552,096	8.79%
2017-2018	442,244	144,941	0	587,185	6.36%
2018-2019	512,369	146,564	0	658,933	12.22%
2019-2020	571,365	147,470	0	718,835	9.09%
2020-2021	622,847	148,210	0	771,057	7.26%
2021-2022	677,713	149,089	0	826,802	7.23%
2022-2023	684,978	149,560	0	834,538	0.94%

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 2013-14 through January 2022; the adopted budget for 2021-22, and the proposed budget for 2022-23.

YEAR	AMOUNT	PROPERTY
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	Seven settlement totaling \$96,655.
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 Actual	\$306,205	Eight settlement totaling \$306,205.
2019-20 Actual	\$509,897	Nine settlements totaling \$509,897.
2020-21 Actual	\$936,058	Sixteen settlements totaling \$936,058.
2021-22 Budget #	\$375,000	The District is budgeting \$375,000 for future Tax Certiorari Refunds for the 2021-22 Budget.
2021-22 Est. Act	\$375,000	4 Settlements to date totaling \$47,932.
2022-23 Budget #	\$100,000	The District is budgeting \$100,000 for future Tax Certiorari Refunds for the 2022-23 Budget.

The Tax Certiorari Reserve balance as of June 30, 2021 was \$4,552,375 and projected balance for June 30, 2022 is \$4,555,048 based on estimated refunds of \$400,000. Actual refunds during the year of less than \$400,000 will result in a higher reserve balance as of June 30, 2022 whereas actual refunds during the year higher than \$400,000 will result in a smaller reserve balance as of June 30, 2022.

The reserve has grown significantly since the districtwide revaluation done in 2014. The District has begun to settle some of the Tax Certiorari cases, in fact approximately 45% of the cases have been settled to date. The data from those cases is being used to predict what amount might be needed to pay for the 55% of Tax Certiorari cases 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 Certioraris.

See page 59-63 for more information on reserves.

APPENDIX - F

Summary – Aides and Part-Time Bus Drivers

2022-23 Aides Budget

Building Aides	<p>Building Aides include individuals compensated under the School Aide, Teacher Aide, Principal Aide, and Computer Aide designations in the ASTAA contract.</p> <p>Individuals in this role support the kindergarten classes, grades 1-5 classrooms, provide cafeteria and playground supervision, and serve in specialty support roles to secondary departments. The number of Aides in this category is determined by established allocation formulas tied to school enrollments and unique building needs. Changes in hours from 2021-22 to 2022-23 largely reflect additions or changes related to classroom supervision priorities.</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 needed 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 Computer Aides or School Bus Monitors.</p>

2022-23 Bus Drivers

Part-Time Bus Drivers	<p>The District employs 63 part-time bus drivers to operate its transportation program. Drivers work 30 hours per week except for 8 of the 63 drivers who work in the afternoon only for a total of 15 hours per week.</p>
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AIDES COST 2021-22 BUDGET 38 WEEKS				
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<u>Location</u>	<u>Building Aide</u>	<u>Program Aide- Special Educ.</u>	<u>Program Aide- Other</u>	<u>Totals</u>
District				
Hrs./Wk.	205		380	585
Hrs./Yr.	7,790		14,440	22,230
Total \$	\$163,590		\$327,197	\$ 490,787
Edgewood				
Hrs./Wk.	240	550		790
Hrs./Yr.	9,120	20,900		30,020
Total \$	\$191,520	\$438,900		\$ 630,420
Fox Meadow				
Hrs./Wk.	385	535		920
Hrs./Yr.	14,630	20,330		34,960
Total \$	\$307,230	\$426,930		\$ 734,160
Greenacres				
Hrs./Wk.	200	525		725
Hrs./Yr.	7,600	19,950		27,550
Total \$	\$159,600	\$418,950		\$ 578,550
Heathcote				
Hrs./Wk.	380	450		830
Hrs./Yr.	14,440	17,100		31,540
Total \$	\$303,240	\$359,100		\$ 662,340
Quaker Ridge				
Hrs./Wk.	440	680		1120
Hrs./Yr.	16,720	25,840		42,560
Total \$	\$351,120	\$542,640		\$ 893,760
Elementary Totals				
Hrs./Wk.	1,645	2,740		4,385
Hrs./Yr.	62,510	104,120		166,630
Elem. Total \$	\$ 1,312,710	\$ 2,186,520		\$ 3,499,230
Middle School				
Hrs./Wk.	285	515		800
Hrs./Yr.	10,830	19,570		30,400
Total \$	\$235,336	\$425,256		\$ 660,592
High School				
Hrs./Wk.	570	274		844
Hrs./Yr.	21,660	10,399		32,059
Total \$	\$470,672	\$225,966		\$ 696,638
Totals				
Hrs./Wk.	2,705	3,529	380	6,614
Hrs./Yr.	102,790	134,089	14,440	251,319
Total \$	\$ 2,182,308	\$ 2,837,742	\$ 327,197	\$ 5,347,247

AIDES COST 2022-23 BUDGET 38 WEEKS				
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<u>Location</u>	<u>Building Aide</u>	<u>Program Aide- Special Educ.</u>	<u>Program Aide- Other</u>	<u>Totals</u>
District				
Hrs./Wk.	230		330	560
Hrs./Yr.	8,740		12,540	21,280
Total \$	\$183,540		\$284,145	\$ 467,685
Edgewood				
Hrs./Wk.	268	550		818
Hrs./Yr.	10,184	20,900		31,084
Total \$	\$213,864	\$438,900		\$ 652,764
Fox Meadow				
Hrs./Wk.	485	410		895
Hrs./Yr.	18,430	15,580		34,010
Total \$	\$387,030	\$327,180		\$ 714,210
Greenacres				
Hrs./Wk.	340	500		840
Hrs./Yr.	12,920	19,000		31,920
Total \$	\$271,320	\$399,000		\$ 670,320
Heathcote				
Hrs./Wk.	340	450		790
Hrs./Yr.	12,920	17,100		30,020
Total \$	\$271,320	\$359,100		\$ 630,420
Quaker Ridge				
Hrs./Wk.	320	860		1180
Hrs./Yr.	12,160	32,680		44,840
Total \$	\$255,360	\$686,280		\$ 941,640
Elementary Totals				
Hrs./Wk.	1,753	2,770		4,523
Hrs./Yr.	66,614	105,260		171,874
Elem. Total \$	\$ 1,398,894	\$ 2,210,460		\$ 3,609,354
Middle School				
Hrs./Wk.	200	710		910
Hrs./Yr.	7,600	26,980		34,580
Total \$	\$165,148	\$586,275		\$ 751,423
High School				
Hrs./Wk.	550	245		795
Hrs./Yr.	20,900	9,310		30,210
Total \$	\$454,157	\$202,306		\$ 656,463
Totals				
Hrs./Wk.	2,733	3,725	330	6,788
Hrs./Yr.	103,854	141,550	12,540	257,944
Total \$	\$ 2,201,739	\$ 2,999,042	\$ 284,145	\$ 5,484,926

Please proceed to the next page

APPENDIX – G

Article 14 - Athletic Coaching Pay

	2021-22 Budget	2022-23 Budget	\$ Change	% Change
All Schools	\$ 1,092,861	\$ 1,126,193	\$ 33,332	3.05%

Article 15 - Extra-Curricular Assignment Pay

	2021-22 Budget	2022-23 Budget	\$ Change	% Change
High School	\$ 243,703	\$ 250,080	\$ 6,377	2.62%
Middle School	\$ 163,192	\$ 167,462	\$ 4,270	2.62%
Elementary	\$ 100,479	\$ 103,108	\$ 2,629	2.62%
District-wide Accompanist	\$ 68,745	\$ 70,544	\$ 1,799	2.62%
	\$ 576,119	\$ 591,194	\$ 15,075	2.62%

II INSTRUCTION

Extracurricular Assignments

Funds for extracurricular assignments are determined by agreement between the Board of Education and the Scarsdale Teachers Association. Extracurricular assignment pay shall be paid on the following rates: Tier 1 = \$119 per point; Tier 2 = \$131 per point; Tier 3 = \$144 per point. For teachers regularly employed by the Board who advise satisfactorily in the same activity beyond one year, they will move to the next tier of pay. Effective with the 2022-23 school year, for those advisors that have achieved the Tier 3 pay rate, for every subsequent year in the role as approved by the Board of Education, they shall receive a 1.5% increase in their stipend as based on the Tier 3 rate.

Budget Information

Activity Assignment	Points	Activity Assignment	Points
High School Yearbook Advisor	110	Middle School Yearbook Advisor	95
High School Newspaper Advisor	115	Middle School Video Yearbook Advisor	25
High School Senior Class Advisor	90	Middle School Student Government Advisor	95
High School Student Government Advisor	75	Middle School Student Government Advisor Asst.	40
High School Speech & Debate Coach	105	Middle School Drama Directors	30*
High School Assist Speech & Debate Coach	30	Middle School Musical Directors	30*
High School U.N. Club Advisor	90	Middle School Costumes/Props Director	30*
High School Band Director	55	Middle School Production Tech Director	30
High School Chamber Orchestra	75	Middle School Speech Contest Director	25
High School Drama Club Advisor	40	Middle School Technical Advisor	25
High School Drama Directors	35	Middle School Press Club	70
High School Robotics Club	40	Middle School Store	15
High School Musical Pit Director	30	Middle School Jazz Ensemble	40
High School Tri-M Music Honor Society	40	Middle School Vocal Music Solo Club	40
High School Technical Directors	30*	Middle School Sinfonietta Strings	40
High School Musical Production Coach	30*	Middle School Vocal Music Ensemble Club	40
High School Literary Magazine Advisor	40	Middle School Percussion Ensemble	20
High School Junior Class Advisor	50	Middle School Wind Ensemble	40
High School Sophomore Class Advisor	30	Middle School Math Counts Club	35
High School Freshman Class Advisor	25	Middle School Math Counts Club Assistant	25
High School Science Olympiad	20	Middle School Science Olympiad	35
High School Mathematics Team Coach	50	Middle School Human Rights Advisor	25
High School Habitat for Humanity	40	Middle School Young Women in Leadership	15
High School Mock Trial	45	Middle School Mosaic Club	10
High School French Club	10	Middle School Art Club	10
High School Latin Club	10	Middle School Garden Sponsor	40
High School Spanish Club	10	Middle School Robotics Club	25
High School Chinese Club	10	Middle School Dungeons & Dragons Club	10
High School Foreign Exchange Head	20	Middle School Activities Advisors	70
High School Foreign Exchange Assistant	10	Elementary School Activity Advisors	125

<u>Extracurricular Assignments (Continued)</u>			
High School Advisor to International Student Program	15	All School Elementary Band	40
High School Garden Club Sponsor	65	All School Elementary Orchestra	40
High School Honor Society Art Advisor	10	All County Elementary Chorus	40
High School Wellness Coordinator	40	All County/State Middle School Chorus	10
High School A Cappella Advisor	40	All County/State Senior High Chorus	15
High School Quiz Bowl Advisor	40		
High School Hack Scarsdale Club Advisor	40		
High School Signifer Advisor	20		
High School Activities Advisors	70		
*With the approval of the Superintendent these assignments may be divided between two (2) teachers, with neither participating teacher to receive fewer than ten (10) points. If one teacher serves as technical advisor and either drama director or musical production coach in the same production, the point value shall be fifty five (55) points.			

II INSTRUCTION

285-000 Interscholastic Athletics

Sports, Coaching Salaries, and Student Participation

Funds for coaching salaries are determined by agreement between the Board of Education and the Scarsdale Teachers Association. Athletic coaching stipends are established in [Article 14 of the STA Contract](#), and are arranged into six Tiers (A through F) of increasing value. In each year of the contract, a coach that was previously employed by the Scarsdale Schools in that position will move to the next Tier. Effective with the 2022-23 school year, for coaches that are at Tier F, in their next year and each year thereafter of employment in that sport, they shall receive a 1.5% increase in their stipend as based on the Tier F stipend.

Summary of Athletic Offerings

The Scarsdale athletic program matches staffing with student interest. Thus, there are occasions when more than one assistant coach is appointed, and/or more than one team at a level is fielded.

Sport	Boys	Girls	Levels	Sport	Boys	Girls	Levels
Baseball	x		Varsity, JV, Frosh	Ice Hockey	x	x	Varsity, JV, Modified (boys); Merged (girls)
Basketball	x	x	Varsity, JV, Frosh	Indoor Track	x	x	Varsity
Bowling	x	x	Varsity	Lacrosse	x	x	Varsity, JV, Frosh, Modified
Cheerleading		x	Varsity, JV, Modified	Outdoor Track	x	x	Varsity, Modified
Crew	x	x	Varsity	Ski	x	x	Varsity
Cross Country	x	x	Varsity, Modified	Soccer	x	x	Varsity (A and B), JV
Field Hockey		x	Varsity, JV, Modified	Softball		x	Varsity, JV, Frosh
Football	x		Varsity, JV, Frosh	Swimming	x	x	Varsity
Golf	x	x	Varsity	Volleyball	x	x	Varsity, JV, Modified (girls)
Gymnastics		x	Varsity	Wrestling	x		Varsity, JV, Modified

This winter (2021-22), a Fencing program was piloted at Scarsdale High School, and a Modified Indoor Track and Field program was piloted at Scarsdale Middle School. Girls' Flag Football will be piloted in the Spring (2022).

High School Participation (Number of Students/Percentage of Students)

School Year	2016-2017		2017-2018		2018-2019		2019-2020		2020-2021		2021-2022	
Total Enrollment	1545		1543		1550		1524		1497		1463	
Fall	522	33.79%	527	34.15%	581	38.17%	569	37.34%	513	34.27%	583	39.85%
Winter	377	24.40%	421	27.28%	449	29.50%	447	29.33%	334	22.31%	369	25.22%
Spring	440	28.48%	443	28.71%	504	33.11%	477	29.79%	454	31.86%	-	-
Total	869	56.25%	889	57.62%	952	62.55%	868	51.64%	787	57.98%	749	51.20%

Please proceed to the next page

APPENDIX - H

VEHICLE REPLACEMENT SCHEDULE

The transportation fleet is comprised of large (44-66 passenger) small (18-20 passenger) buses, and 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 for both 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 spare vehicles, 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.

School Year	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Plan	2023-24 Plan	2024-25 Plan	2025-26 Plan
Large Bus Cost per Bus	1 104,235	2 106,102	1 113,622	0 N/A	1 119,892	1 123,500	1 124,000	1 125,000	1 126,000
Mini Buses Cost per Bus	3 46,914	0 N/A	2 49,269	4 50,889	2 52,129	3 57,000	1 59,000	2 60,000	2 61,000
Lift Gate Buses Cost per Bus	0 N/A	1 59,372	0 N/A	1 58,645	0 N/A	0 N/A	1 68,500	0 N/A	0 N/A
Automobiles Vehicle Cost	4 23,396	0 N/A	1 27,600	0 N/A	1 23,661	0 N/A	1 30,500	0 N/A	1 31,000
Total Vehicle Purchase	\$338,559	\$271,576	\$239,760	\$262,200	\$247,811	\$297,500	\$282,000	\$245,000	\$279,000

Statistics of large Bus Fleet

Vehicle Number	Type	Number of Passengers	Purchase Year	Years on Road	2021-22 Assignment	Mileage A/O Jan 17	Mileage A/O Jan18	Diff	Mileage A/O Jan 19	Diff	Mileage A/O Sept 20	Diff	Mileage A/O Jan 2021	Mileage Diff	Jun-21	Difference	Mileage A/O Jan 2022	Difference
141	Large Bus	66	2002	19	Spare	82,622	83,824	1,202	84,961	1,137	86,017	1,056	86,050	33	86,083	66	86,084	34
143	Large Bus	66	2003	18	Spare	81,983	84,189	2,206	85,773	2,584	88,197	2,424	88,567	370	88,580	383	89,895	1,328
145	Large Bus	66	2005	16	Spare	87,564	90,219	2,655	93,694	3,475	95,485	1,791	95,678	193	95,790	305	96,449	771
146	Large Bus	66	2005	16	Spare	77,891	78,909	1,018	81,775	2,866	83,207	1,432	83,320	113	83,609	402	85,531	2,211
147	Large Bus	66	2006	15	Spare	87,137	92,666	5,529	95,293	2,627	99,803	4,510	101,997	2,194	102,611	2,808	104,061	2,064
148	Large Bus	66	2006	15	In Service	90,477	95,927	5,450	100,352	4,425	103,936	3,584	105,809	1,873	106,803	2,867	108,904	3,095
149	Large Bus	66	2006	15	In Service	99,723	104,344	4,621	109,193	4,849	112,760	3,567	113,780	1,020	114,391	1,631	116,782	3,002
150	Large Bus	66	2006	15	Spare	85,224	90,633	5,409	92,818	2,185	95,012	2,194	96,667	1,655	96,667	1,655	96,667	0
151	Large Bus	66	2006	15	Spare	83,781	87,140	3,359	89,069	1,929	90,008	939	90,907	899	90,907	899	90,907	0
152	Large Bus	66	2006	15	Spare	70,196	73,682	3,486	76,878	3,196	79,317	2,439	79,959	642	80,404	1,087	81,944	1,985
153	Large Bus	66	2006	15	In Service	70,715	75,892	5,177	80,186	4,294	83,987	3,801	84,842	855	85,473	1,486	85,839	997
154	Large Bus	66	2006	15	Spare	87,607	91,948	4,341	93,895	1,947	95,646	1,751	96,928	1,282	99,209	3,563	99,640	2,712
155	Large Bus	66	2009	12	In Service	71,873	79,033	7,160	83,907	4,874	89,293	5,386	89,363	70	89,401	108	89,922	559
156	Large Bus	66	2011	10	In Service	46,630	53,547	6,917	60,081	6,534	64,386	4,305	66,987	2,601	70,313	5,927	72,490	5,503
157	Large Bus	66	2011	10	In Service	55,131	62,548	7,417	71,638	9,090	80,111	8,473	83,846	3,735	87,161	7,050	89,797	5,951
158	Large Bus	66	2012	9	In Service	24,917	30,973	6,056	37,532	6,559	44,738	7,206	44,809	71	46,041	1,303	48,772	3,963
159	Large Bus	66	2012	9	In Service	33,891	41,402	7,511	48,443	7,041	55,339	6,896	56,573	1,234	57,661	2,322	60,673	4,100
160	Large Bus	66	2013	8	In Service	20,650	28,017	7,367	33,762	5,745	41,831	8,069	41,940	109	43,940	109	45,940	0
161	Large Bus	66	2015	6	In Service	15,514	23,995	8,481	32,769	8,774	40,933	8,164	44,151	3,218	46,847	5,914	49,775	5,624
162	Large Bus	66	2015	6	In Service	15,611	24,083	8,472	30,137	6,054	36,637	6,500	38,944	2,307	41,642	5,005	44,830	5,886
163	Large Bus	66	2016	5	In Service	6,716	12,919	6,203	19,548	6,629	27,168	7,620	30,361	3,193	34,131	6,963	37,415	7,054
164	Large Bus	66	2016	5	In Service		7,515	7,515	13,965	6,450	20,448	6,483	23,248	2,800	25,248	4,800	27,209	3,961
165	Large Bus	66	2016	5	In Service		6,199	6,199	11,760	5,561	17,464	5,704	18,715	1,251	19,965	2,501	21,388	4,673
166	Large Bus	66	2018	3	In Service		1,975	1,975	8,167	6,192	15,288	7,121	18,291	3,003	21,666	6,378	25,352	7,061
167	Large Bus	66	2018	3	In Service				1,941	1,941	7,447	5,506	9,697	2,250	12,219	4,772	14,591	4,894
168	Large Bus	66	2018	3	In Service				1,841	1,841	7,032	5,191	9,350	2,318	12,292	5,260	15,198	5,848
169	Large Bus	66	2019	2	In Service						4,159	4,159	9,182	5,023	12,201	8,042	16,202	7,020
				285										-				
Total number of miles per year						1,295,653	1,421,579	125,926	1,540,378	118,799	1,665,640	125,271	1,709,961	44,312	1,749,255	83,606	1,800,257	90,296
Average total mileage for large buses is						61,698	59,232		59,245		61,691		63,332		64,787		66,676	
Average age of fleet for large buses is																		
Average annual miles for large buses								5,247		4,569		4,640		1,641		3,097		3,344

Statistics of Small Bus Fleet

Bus No.	Type	Number of Passengers	Year	Years On Road	2020-2021 Assignment	Mileage A/O 17-Jan	Mileage A/O 18-Jan	Mileage Difference	Mileage A/O Jan-19	Mileage Difference	Mileage A/O Jan-20	Mileage Difference	Mileage A/O Jan-21	Mileage Difference	Mileage A/O Jan-22	Mileage Difference	Mileage A/O Jan-23	Mileage Difference
80	Mini Bus	20	2001	20	Spare	167,707	172,402	4,695	176,005	8,298	179,842	3,837	182,121	2,279	179,842	2,279	185,133	3,012
81	Mini Bus	20	2002	19	In Service	130,754	139,779	9,025	144,689	4,910	154,106	9,417	159,023	4,917	163,942	10,636	163,942	3,786
82	Mini Bus	20	2002	19	In Service	144,058	150,847	6,789	155,770	4,723	161,965	6,195	168,223	6,258	161,965	0	168,223	0
83	Mini Bus	20	2002	19	In Service	131,511	141,302	9,791	149,899	8,687	158,203	8,304	160,219	2,016	162,706	4,503	163,514	2,933
84	Mini Bus	20	2002	19	In Service	127,757	134,586	6,829	137,930	3,344	142,278	4,348	146,650	4,372	142,278	0	146,650	0
86	Mini Bus	20	2002	19	Spare	133,481	139,413	5,932	141,303	1,890	144,669	3,366	146,362	1,693	148,628	3,999	152,027	5,665
87	Mini Bus	20	2002	19	Spare	127,461	132,039	4,578	137,165	5,126	143,082	5,917	146,005	2,973	147,076	3,994	151,822	5,767
90	Mini Bus	20	2003	18	In Service	148,691	155,765	7,074	164,131	8,366	171,263	7,132	173,380	2,117	178,217	6,944	180,172	4,792
91	Mini Bus	20	2005	16	In Service	98,096	104,137	6,041	107,007	2,870	115,153	8,146	120,515	5,362	125,375	10,222	129,881	8,866
92	Mini Bus	20	2005	16	In Service	99,350	102,919	3,569	115,854	3,269	123,844	7,990	127,211	3,367	129,836	5,992	132,128	4,886
93	Mini Bus	20	2005	16	In Service	130,370	135,740	5,370	142,966	7,226	146,386	3,420	147,372	986	150,216	3,830	153,730	3,998
94	Mini Bus	20	2005	16	In Service	117,190	126,821	9,631	133,937	7,116	140,869	6,932	144,484	3,625	147,440	6,571	149,875	5,381
95	Mini Bus	20	2005	16	In Service	108,706	114,401	5,695	123,727	9,326	133,218	9,491	139,935	6,137	143,375	10,157	147,487	8,132
96	Mini Bus	18	2006	15	Spare	111,453	117,102	4,649	123,771	6,669	128,088	4,317	133,046	958	130,521	2,463	130,778	1,730
97	Mini Bus	18	2006	15	In Service	111,686	115,187	3,511	121,873	6,686	127,379	5,506	133,897	6,518	139,468	5,569	140,047	5,579
98	Mini Bus	18	2006	15	In Service	128,711	129,388	687	132,907	3,509	140,672	7,765	145,424	4,752	148,351	7,609	152,747	7,323
100	Mini Bus	18	2006	15	Spare	100,877	118,834	17,957	133,785	14,931	139,562	5,777	140,220	658	141,426	1,264	143,494	1,274
35	Mini Bus	18	2006	15	In Service	104,620	111,666	7,046	117,911	6,245	124,465	6,554	127,777	3,312	129,984	4,519	126,069	292
36	Mini Bus	18	2006	15	Spare	117,946	130,041	12,095	140,864	10,823	147,681	6,817	149,470	1,789	150,818	3,137	151,301	1,831
38	Mini Bus	20	2007	14	In Service	112,636	123,967	11,331	133,795	7,828	141,676	7,881	145,329	3,653	148,495	6,819	151,247	5,918
39	Mini Bus	20	2007	14	In Service	82,410	91,563	9,153	105,526	13,963	119,389	13,863	123,186	3,797	125,745	6,356	128,230	5,044
40	Mini Bus	20	2007	14	In Service	80,705	88,191	7,486	95,689	7,498	103,065	7,376	106,260	3,195	108,731	5,666	111,366	5,106
41	Mini Bus	20	2007	12	In Service	55,509	62,683	7,174	68,735	6,052	74,395	5,660	79,910	5,510	84,305	9,910	89,514	12,307
41	Mini Bus	20	2009	12	In Service	124,181	132,955	8,774	143,387	10,432	151,048	7,661	157,960	4,912	159,817	8,769	162,888	7,028
43	Mini Bus	20	2009	12	In Service	126,404	135,271	8,867	145,338	9,737	155,095	9,757	160,137	5,042	163,207	8,112	165,084	4,947
44	Mini Bus	20	2009	12	In Service	108,451	126,099	17,648	138,529	12,430	142,614	4,085	148,936	2,222	146,955	4,341	147,837	3,001
46	Mini Bus	20	2010	11	In Service	75,779	80,862	5,083	85,482	8,743	103,534	8,052	110,252	6,718	115,319	11,785	121,633	11,581
47	Mini Bus	20	2010	11	In Service	80,320	87,061	6,741	93,871	6,810	101,844	6,973	108,737	3,893	110,087	9,243	116,310	7,413
63	Mini Bus	6+2w/chairs	2018	3	In Service	0	0	0	3,676	3,676	15,690	12,014	22,504	6,814	29,402	13,712	31,947	9,443
57	Mini Bus	12+1w/chair	2018	5	In Service	2,683	12,063	9,380	30,276	8,213	30,240	5,964	35,968	5,748	39,682	5,572	44,152	8,194
48	Mini Bus	6+2w/chairs	2020	12	In Service	65,064	74,626	9,560	83,301	8,679	86,887	3,586	89,937	2,470	86,687	0	89,937	0
49	Mini Bus	8+1w/chairs	2020	4	In Service	0	0	0	0	0	6,591	0	6,591	0	6,591	0	13,738	13,738
50	Mini Bus	18	2013	8	In Service	28,925	46,362	17,437	59,827	7,505	63,031	9,104	67,729	4,348	70,726	7,712	74,209	7,230
51	Mini Bus	18	2013	8	In Service	60,215	100,648	40,433	116,880	10,819	126,233	14,553	103,489	7,256	108,418	12,183	113,076	9,587
51	Mini Bus	18	2013	8	In Service	46,288	56,618	10,330	66,239	9,621	76,033	9,794	81,875	5,842	88,022	11,989	93,403	11,128
53	Mini Bus	18	2014	7	In Service	26,949	37,092	10,143	46,081	9,889	57,139	11,058	59,884	2,755	62,349	5,110	65,402	5,508
53	Mini Bus	18	2014	7	In Service	22,935	35,901	12,966	48,491	12,590	62,141	13,650	68,382	6,241	73,327	11,186	78,025	9,643
54	Mini Bus	20	2016	5	In Service	9,680	20,195	10,515	31,005	10,810	50,911	19,906	63,951	12,440	73,123	22,212	81,786	18,435
55	Mini Bus	20	2016	5	In Service	7,061	26,677	19,616	42,803	16,126	59,280	16,477	67,254	7,974	73,573	14,293	80,404	13,510
56	Mini Bus	20	2013	6	In Service	4,137	13,705	9,568	22,156	8,451	32,860	10,704	37,683	4,823	41,528	8,668	46,210	8,567
58	Mini Bus	20	2016	5	In Service	-	12,418	12,418	25,896	13,478	40,222	14,326	47,381	7,159	53,209	12,987	58,510	11,129
59	Mini Bus	20	2016	5	In Service	-	10,668	10,668	18,922	8,254	28,951	10,029	34,421	5,470	39,374	10,423	43,577	9,176
C-26	SUV	5	2007	14	In Service	83,301	96,721	13,420	107,172	10,451	122,351	15,179	129,124	6,773	132,309	9,958	132,309	3,185
C-29	Sedan	5	2011	10	In Service	115,834	139,281	23,447	149,043	9,762	160,914	11,871	165,973	5,059	168,320	7,406	172,043	6,070
C-28	Sedan	5	2011	10	In Service	41,482	58,519	17,037	71,788	11,787	84,376	12,588	89,955	5,559	90,132	5,756	95,953	5,418
C-30	Sedan	5	2011	10	In Service	96,245	115,625	19,380	135,364	3,339	154,966	6,002	129,753	4,787	137,120	12,154	143,243	18,490
C-31	Sedan	5	2011	10	In Service	95,366	109,411	14,045	110,561	1,150	126,102	5,541	118,848	2,559	119,828	3,727	121,463	2,452
C-33	SUV	5	2016	5	In Service	16,720	42,796	26,046	55,140	12,374	77,625	22,485	87,606	9,981	102,044	24,419	116,897	29,291
C-34	SUV	5	2016	5	In Service	4,168	10,840	6,672	20,079	9,219	41,549	21,490	55,111	13,562	65,734	24,183	74,607	19,296
60	Mini Bus	20	2017	4	In Service	0	0	0	6,687	6,687	17,467	10,780	27,976	10,508	36,657	19,190	44,263	16,287
61	Mini Bus	20	2017	4	In Service	0	0	0	10,495	10,495	30,688	20,193	39,486	8,798	47,145	16,457	54,859	15,373
62	Mini Bus	20	2017	4	In Service	0	0	0	4,752	4,752	11,768	7,016	12,369	601	18,834	7,066	23,320	10,951
64	Mini Bus	18	2019	2	In Service	0	0	0	3,223	3,223	9,087	5,864	13,761	10,538	17,671	16,771	24,433	8,584
65	Mini Bus	18	2019	2	In Service	0	0	0	3,206	3,206	9,971	6,765	14,125	10,919	18,933	17,833	25,423	8,562
66	Mini Bus	18	2019	2	In Service	0	0	0	2,679	2,679	7,970	5,291	12,412	9,733	17,172	16,742	24,433	8,584
67	Mini Bus	18	2020	1	In Service	0	0	0	0	0	0	0	2,856	2,856	8,233	7,945	11,373	8,233
68	Mini Bus	18	2020	1	In Service	0	0	0	0	0	0	0	3,327	3,327	7,945	7,945	11,373	8,233
69	Mini Bus	18	2020	1	In Service	0	0	0	0	0	0	0	1,163	1,163	5,321	5,321	11,373	8,233
70	Mini Bus	18	2020	1	In Service	0	0	0	0	0	0	0	3,930	3,930	14,132	14,132	18,062	14,132
C-10	SUV	5	2018	3	In Service	0	0	0	7,266	7,266	14,623	7,357	21,081	6,458	25,460	10,837	29,750	8,669
C-12	S2993	5	2018	3	In Service	0	0	0	20,785	20,785	42,953	22,168	33,653	10,700	43,129	20,206	54,114	20,461
C-13	SUV	5	2018	3	In Service	0	0	0	12,874	12,874	27,873	14,999	37,351	9,478	45,198	17,325	52,993	15,642
Total number of miles per year						614	0	0	4,841,775	461,016	5,386,516	544,741	5,674,053	287,537	5,910,791	524,175	6,173,708	499,655
Average total mileage for mini buses						86,733	93,208	477,776	89,663	461,016	5,386,516	544,741	5,674,053	287,537	5,910,791	524,175	6,173,708	499,655
Average total age of fleet for mini buses						9.9												
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 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 fluctuated up and down and currently projected to be 10.29%.

<u>Budget Year</u>	<u>TRS %</u>	<u>Total TRS Budget / Actual</u>
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	10.62%	7,233,622
2019-20	8.86%	6,127,521
2020-21	9.53%	6,127,521
2021-22 Adopted Bud	9.80%	6,877,227 – Est. Actual - \$6,877,316
2022-23 Proposed Bud	10.29%	7,526,498

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 been on the decline to 15.1% in 2016-17, 14.95% in 2017-18, 14.54% in 2018-19, 13.98% in 2019-20, 13.83% in 2020-21, 15.20% for 2021-22 while decreasing to 11.30% for 2022-23.

TOTAL EXPENDITURES / BUDGET

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	ACTUAL	2,356,863
2019-20	ACTUAL	2,398,073
2020-21	ACTUAL	2,227,214
2021-22	ADOPTED BUDGET	2,380,252 – Est. Actual - \$2,686,469
2022-23	PROPOSED BUDGET	2,298,609

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 (UMR). 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 2003-04 through 2020-21, the 2021-22 Adopted Budget & Estimated Actual, and the 2022-23 Proposed Budget.

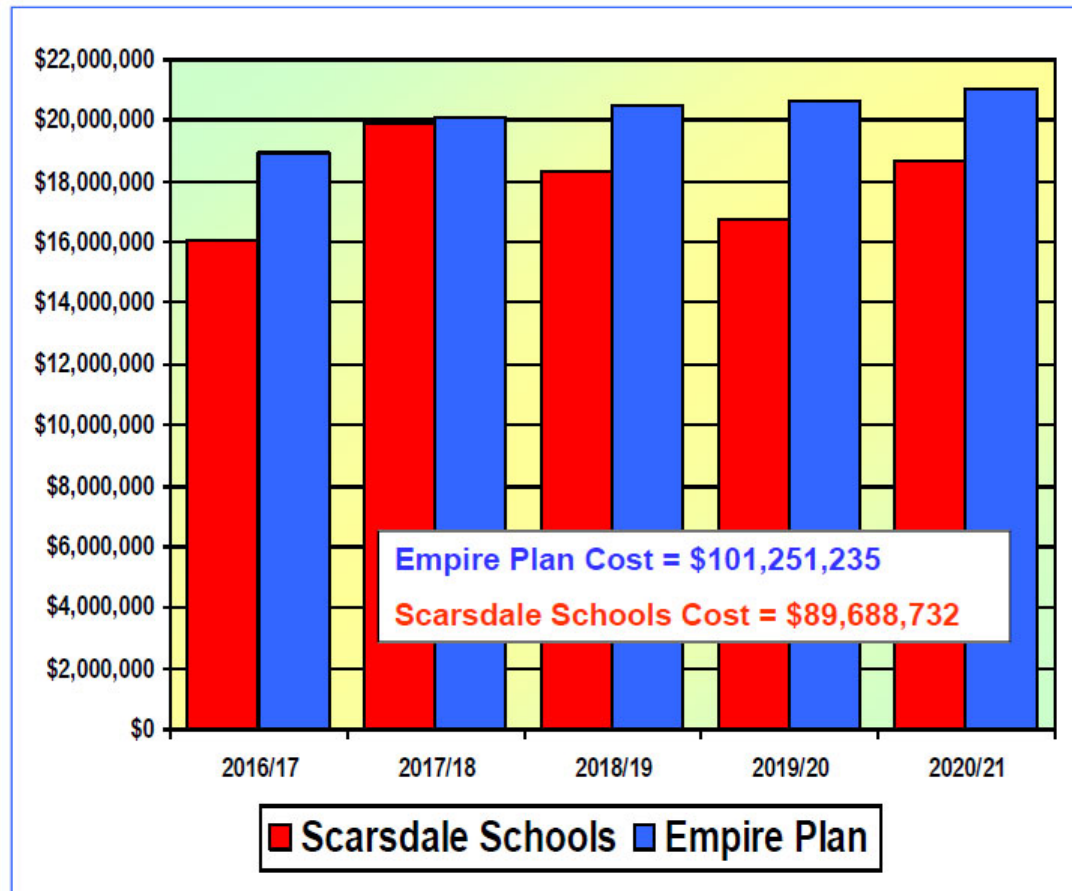
<u>YEAR</u>	<u>EXPENDITURES</u>	
2003-04	8,673,304	
2004-05	9,102,858	
2005-06	9,766,698	
2006-07	9,906,552	
2007-08	9,455,348	
2008-09	10,336,035	
2009-10	12,337,291	
2010-11	11,539,947	
2011-12	12,663,446	
2012-13	14,968,073	
2013-14	14,240,168	
2014-15	13,958,267	
2015-16	14,940,001	
2016-17	14,978,385	
2017-18	19,112,291**	
2018-19	15,560,671*	
2019-20	15,919,395***	
2020-21	17,683,945	
2021-22	17,687,056	BUDGET
2021-22	16,287,056	ESTIMATED ACTUAL
2022-23	17,771,715	PROPOSED BUDGET

*This includes the “one-time” reversal of the prior year \$1,850,000 accrual for the UMR claims lag as of 6-30-19 AND a “one-time” change in accounting accrual of \$1,377,823 at 6-30-19.

This includes a “one-time” \$1,850,000 accrual for the UMR claims lag as of 6-30-18. *Included a one-time COVID accrual of \$800,000. No adjustments made in 21-22 or 22-23 due to COVID.



Scarsdale Schools vs. Empire Plan



This exhibit provides an estimated comparison of the District's self-insured costs with the applicable Empire Plan premiums over the past five plan years (July through June). Census assumptions are made to accommodate the different premium tiers offered by each plan. The District costs are estimated to be \$11,592,503 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
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	6,090,118
2020	6.20%	\$137,700	
	1.45%	No Limit Medicare	6,255,610
2021	6.20%	\$142,800	
	1.45%	No Limit Medicare	6,255,610
2022	6.20%	\$147,000	
	1.45%	No Limit Medicare	6,677,452*
2023	6.20%	unknown	6,677,452**
	1.45%	No Limit Medicare	6,901,568***

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

UNDISTRIBUTED EXPENSE

Dental / Vision Plan

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

<u>YEAR</u>		<u>FULL TIME & PART TIME TEACHERS</u>	<u>OTHER EMPLOYEES</u>	<u>EXPENDITURES</u>
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	618	Teach/Adm/Nurses/Secy's/Cust	@\$1,936	\$1,221,330***
2019-20	629	Teach/Adm/Nurses/Secy's/Cust	@\$1,976	\$1,252,652
2020-21	635	Teach/Adm/Nurses/Secy's/Cust	@\$1,976	\$1,305,284
2021-22	649	Teach/Adm/Nurses/Secy's/Cust	@\$1,976	\$1,318,134*
	652	Teach/Adm/Nurses/Secy's/Cust	@\$1,976	\$1,300,113**
2022-23	666	Teach/Adm/Nurses/Secy's/Cust	@\$1,976	\$1,327,777

* Adopted Budget

** Estimated Actual

*** Beginning in 2018-19 – Funding also added for certain individuals receiving 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 2022-23.

YEAR OF ISSUE	OBLIGATIONS OUTSTANDING 7/1/22	2022-23 PAYMENTS		OBLIGATIONS OUTSTANDING 7/1/23
		PRINCIPAL	INTEREST	
2020 (JUNE)	32,945,000	2,435,000	1,182,650	30,510,000
2021 (JUNE)	13,065,000	685,000	502,932	12,380,000
2014 (MAY)	4,430,000	795,000	201,625	3,635,000
2017 (APRIL)	7,995,000	1,510,000	239,850	6,485,000
				-
GRAND TOTAL	\$ 58,435,000	\$ 5,425,000	\$ 2,127,057	\$ 53,010,000

Undistributed Expense - Data Sheet B					
Schedule of Long-Term Serial Bond Obligations From 2007 through 2036					
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	23,275,204	2019/20	1,124,076	6,490,204	7,614,280
7/1/2020	52,195,000	2020/21	2,011,953	5,270,000	7,281,953
7/1/2021	63,660,000	2021/22	2,335,470	5,225,000	7,560,470
7/1/2022	58,435,000	2022/23	2,127,056	5,425,000	7,552,056
7/1/2023	53,010,000	2023/24	1,884,881	5,100,000	6,984,881
7/1/2024	47,910,000	2024/25	1,659,856	5,465,000	7,124,856
7/1/2025	42,445,000	2025/26	1,417,381	5,710,000	7,127,381
7/1/2026	36,735,000	2026/27	1,163,531	5,950,000	7,113,531
7/1/2027	30,785,000	2027/28	924,331	3,310,000	4,234,331
7/1/2028	27,475,000	2028/29	758,831	3,525,000	4,283,831
7/1/2029	23,950,000	2029/30	608,681	3,730,000	4,338,681
7/1/2030	20,220,000	2030/31	459,481	3,830,000	4,289,481
7/1/2031	16,390,000	2031/32	362,881	3,930,000	4,292,881
7/1/2032	12,460,000	2032/33	273,881	4,025,000	4,298,881
7/1/2033	8,435,000	2033/34	182,629	4,040,000	4,222,629
7/1/2034	4,395,000	2034/35	90,781	3,230,000	3,320,781
7/1/2035	1,165,000	2035/36	24,762	1,165,000	1,189,762
7/1/2036	-	2036/37	-	-	-
# - 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 during 2019-20 and 2020-21 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 we will be issuing BANS/BONDS during a 3 year period. This is being shown for illustrative purposes only.					

UNDISTRIBUTED EXPENDITURES

970 DEBT SERVICE

Data Sheet D - Schedule of payments of long-term obligations for 2022-23.

BOND ISSUE	ORIGINAL	MATURITY DATE	OBLIGATIONS	INTEREST	PRINCIPAL	PAYMENTS	INTEREST		PAYMENTS	TOTAL
	BOND		OUTSTANDING	RATE			DUE DATE	DUE DATE	DUE DATE	
	ISSUE		7/1/22	PERCENTAGE	DUE DATE	AMOUNT				
2020 (JUNE)	38,410,000	2035-36	32,945,000	1.47%	6/15/2023	2,435,000	12/15/2022	6/15/2023	\$	1,182,650
							591,325	591,325		
2021 (JUNE)	13,735,000	2035-36	13,065,000	1.55%	6/15/2023	685,000	12/15/2022	6/15/2023	\$	502,932
							251,466	251,466		
2014 (MAY) (Refinancing)	8,515,000	2026-27	4,430,000	2.46%	8/1/2022	795,000	8/1/2022	2/1/2023	\$	201,625
							110,750	90,875		
2017 (APRIL)	14,800,000	2026-27	7,995,000	2.00%	6/15/2023	1,510,000	12/15/2022	6/15/2023	\$	239,850
							119,925	119,925		
GRAND TOTAL	\$ 79,460,000		\$ 58,435,000			\$ 5,425,000	\$ 1,073,466	\$ 1,053,591	\$	2,127,057
TOTAL							7,552,057			

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. As noted last year, there were no changes in anticipated purchasing power for 2021-22, however there will likely be a need for an increase in the near future. At this point, we anticipated needing a small increase in purchasing power to \$1.6 million from \$1.55 million. However, due to rapid changes in the market, including changes in parts availability and overall product costs inflationary impact, this need could change.

	2015/16 Purchase	2016/17 Purchase	2017/18 Purchase	2018/19 Purchase	2019/20 Purchase	2020-21 Purchase	2021-22 Purchase	2022-23 Purchase	Total Payments (Amount Budgeted)
Total Purchasing Power	\$1,399,000	\$1,399,000	\$1,500,000	\$1,550,000	\$1,550,000	\$1,550,000	\$1,550,000	\$1,600,000	
Payments									
Actual 2018-19	\$ 357,855	\$ 357,030	\$ 385,670	\$ 406,896	\$ 0	\$ 0	\$ 0	\$ 0	\$1,507,451
Actual 2019-20	\$ 0	\$ 357,030	\$ 385,670	\$ 406,896	\$ 401,340	\$ 0	\$ 0	\$ 0	\$1,550,936
Actual 2020-21	\$ 0	\$ 0	\$ 385,670	\$ 406,896	\$ 401,340	\$ 393,208	\$ 0	\$ 0	\$1,587,114
Actual 2021-22	\$ 0	\$ 0	\$ 0	\$ 406,896	\$ 401,340	\$ 393,208	\$ 392,750	\$ 0	\$1,594,204
Estimated 2022-23	\$ 0	\$ 0	\$ 0	\$ 0	\$ 401,340	\$ 393,208	\$ 392,750	\$ 414,287	\$1,601,595
Estimated 2023-24	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 393,208	\$ 392,750	\$ 414,287	\$1,614,532
Estimated 2024-25	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 392,750	\$ 414,287	\$1,635,611
Estimated 2025-26	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 414,287	\$1,657,148

Lease Purchase – Districtwide Copiers

In 2019-20, the District entered into a five-year lease for copier machines throughout the District at a cost below New York State contract pricing and zero percent financing with annual payments totaling \$239,714. These payments include all maintenance and supplies for all copiers. Note: For accounting purposes, \$221,664 of the \$239,714 annual payments are budgeted as part of the lease purchase budget whereas the remainder of funding is coming directly from individual school allocations.

	2015/16 Purchase	2016/17 Purchase	2017/18 Purchase	2018/19 Purchase	2019/20 Purchase	2020/21 Purchase	2021/22 Purchase	2022-23 Purchase	Total Payments (Amount Budgeted)
Total Purchasing Power	\$1,235,530	\$ 0	\$ 0	\$ 0	\$1,198,560	\$ 0	\$ 0	\$ 0	
Payments									
Actual 2015-16	\$ 229,070	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 229,070
Actual 2016-17	\$ 229,070	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 229,070
Actual 2017-18	\$ 229,070	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 229,070
Actual 2018-19	\$ 229,070	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 229,070
Actual 2019-20	\$ 207,512	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 229,070
Actual 2020-21	\$ 0	\$ 0	\$ 0	\$ 0	\$ 221,664	\$ 0	\$ 0	\$ 0	\$ 221,664
Actual 2021-22	\$ 0	\$ 0	\$ 0	\$ 0	\$ 221,664	\$ 0	\$ 0	\$ 0	\$ 221,664
Estimated 2022-23	\$ 0	\$ 0	\$ 0	\$ 0	\$ 221,664	\$ 0	\$ 0	\$ 0	\$ 221,664

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 \$150,000. For the 2022-23 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	\$377,936	\$64,824	\$44,030	17.15%
Stuart Matthey - Assistant Superintendent	\$278,577	\$59,489	0	21.35%
Edgar McIntosh - Assistant Superintendent	\$232,488	\$66,748	0	28.71%
Andrew Patrick - Assistant Superintendent	\$253,874	\$69,759	0	27.48%
Gerald Crisci – Director of Instructional Technology & Innovation	\$231,864	\$66,660	0	28.75%
Raymondo Papalardi – Director of PE, Health & Ath. Dir.	\$223,847	\$65,531	0	29.27%
Eric Rauschenbach - Director of Special Education	\$230,533	\$66,472	0	28.83%
Rachel Moseley – Director of Information Technology	\$226,555	\$68,200	0	30.10%
Jeffrey Martin – Treasurer / Business Mgr. / Risk Mgr.	\$188,549	\$62,465	0	33.13%
Michael Paterra – Director of Facilities	\$163,447	\$58,678	0	35.90%

Building Administrators

<u>Personnel/Title</u>	<u>School</u>	<u>Salary *</u>
Tashia Brown - Elementary Principal	Edgewood School	\$205,013
William Yang – Elementary Asst. Principal	Edgewood School	\$189,007
Melissa Feinberg Elementary Principal	Fox Meadow School	\$190,761
Trish Iasiello – Elementary Asst. Principal	Fox Meadow School	\$179,681
Sharon Hill - Elementary Principal	Greenacres School	\$218,383
Sharon DeLorenzo – Elementary Asst. Principal	Greenacres School	\$195,174
Maria Stile - Elementary Principal	Heathcote School	\$227,578
Katherine De La Garza– Elementary Asst. Principal	Heathcote School	\$186,852
Felix Gil - Elementary Principal	Quaker Ridge School	\$215,250
Jennifer Hefner – Elementary Asst. Principal	Quaker Ridge School	\$190,525
Meghan Troy - Middle School Principal	Scarsdale Middle School	\$222,365
Christopher Coughlin - Middle School Asst. Principal	Scarsdale Middle School	\$189,614
Rochelle Hauge - Middle School Asst. Principal	Scarsdale Middle School	\$204,395
Ken Bonamo - High School Principal	Scarsdale High School	\$251,858
Andrea O’Gorman - High School Asst. Principal	Scarsdale High School	\$217,424
Chris Welsh - High School Asst. Principal	Scarsdale High School	\$186,312
Christopher Griffin - High School Asst. Principal	Scarsdale High School	\$222,773

*Amount currently in effect for 2021-22.

“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 \$21,353 toward a tax-sheltered annuity and \$22,676 toward a variable defined benefit contribution plan (in lieu of a TRS contribution) on behalf of the superintendent.

APPENDIX - L

Beginning with the 2021-22 Budget requirements, NYS has required the NYS Transparency reporting data as noted on Appendix L – pages 1-5

SCARSDALE UFSD

2019-20 School Year Financial Transparency Report

The tables below display per pupil expenditures for individual schools, as well as district averages that may be higher or lower than an individual school. All amounts shown on this report (except exclusions) are per pupil of the entire school or district, unless otherwise noted.

What are the economic and student characteristics of this school district?

P-12 ENROLLMENT
4,749
NEEDS RESOURCE CATEGORY
Low Need
DISTRICT ABILITY TO RAISE LOCAL FUNDS IS
significantly more than the average district in the state
DISTRICT STUDENT NEEDS ARE
significantly less than the average district in the state

Student Demographics

Enrollment	SCARSDALE UFSD
All Students	4,749
Economically Disadvantaged	0%
Students with Disabilities	11%
English Language Learner	2%
Race/Ethnicity	SCARSDALE UFSD
Staffing Profile	
Student to Teacher Ratio	13
Teachers with Fewer than 4 years of Experience %	7%
Teachers with 4-20 Years of Experience %	49%
Teachers with 21+ Years of Experience %	44%

Report View One: How Much is Being Spent on Instruction and Administration?

Data under the school column represent per pupil expenditures in each category for the individual school selected. School level data (entries A through D) under the district column represent the average per pupil school level expenditures for all schools in the district. Per pupil central district expenditures (entries E through H) are not attributed to any particular school within the district and are applied equally to all schools.

Total spending (entry I) represents all non-excluded per pupil expenditures. Data under the district column represent the average per pupil expenditures of all schools in the district. Data under the school column represent the sum of entry D for the school plus entry H for the district.

Report View One Per Pupil Expenditure Categories	SCARSDALE UFSD
A. Instruction (A1 + A2 + A3 + A4)	\$15,098.46
B. Administration (B1 + B2 + B3)	\$1,633.12
C. All Other Spending (C1 + C2 + C3)	\$2,751.43
D. Total School Level (A + B + C)	\$19,483.01
E. Central District Instruction (E1 + E2 + E3 + E4)	\$2,999.89
F. Central District Administration (F1 + F2 + F3)	\$2,297.25
G. All Other Central District Spending (G1 + G2 + G3)	\$3,961.94
H. Total Central District Costs	\$9,359.08
I. Total Spending (D + H)	\$28,842.09

Report View Two: How are the Local/State and Federal Funds Spent?

Report View Two presents the same expenditures reported in View One, but disaggregates that spending by local/state/federal revenue source.

Data under the school column represent per pupil expenditures in each category for the individual school selected. School level data (entries J and K) under the district column represent the average per pupil school level expenditures for all schools in the district. Per pupil central district expenditures (entries L and M) are not attributed to any particular school within the district and are applied equally to all schools.

Total spending (entry N) represents all non-excluded per pupil expenditures. Data under the district column represent the average per pupil expenditures of all schools in the district. Data under the school column represent the sum of entries J and K for the school plus entries L and M for the district.

Report View Two Per Pupil Expenditure Categories	SCARSDALE UFSD
J. Total School Level Local/State Spending	\$19,299.26
K. Total School Level Federal Spending	\$183.75
L. Total Central District Level Local/State Spending	\$9,343.71
M. Total Central District Level Federal Spending	\$15.37
N. Total District and School Spending (J + K + L + M)	\$28,842.09

Detailed Spending: How Much is Spent Per Pupil in Selected Program Areas?

Program Area Details in entries O through Z represent subsets of spending in Report View One and Report View Two. Five program areas are broken out. To calculate per pupil expenditures enrollment of the entire district or school are used for pupil services, community schools programs, and BOCES services.

Enrollments for the particular program areas are used for special education, ELL/MLL services, and prekindergarten.

Entries O through T represent school level expenditures. Data under the school column represent per pupil expenditures in each of category in the selected school. Data under the district column represent the district average of all schools in each of these categories.

Entries U through Z represent central district expenditures that are not attributable to a particular school. No data are reported under the school column.

	Program Detail Areas
	Program areas are included within the above School Level Expenditures (Row D) and Central District Costs (Row H)
School Level	SCARSDALE UFSD
O. Special Education	\$7,850.18
P. ELL/MLL Services	\$12,384.16
Q. Pupil Services	\$1,414.82
R. Community Schools Programs	\$0.00
S. BOCES Services	\$59.58
T. Prekindergarten	\$0.00
Central Level	
U. Special Education	\$18,898.66
V. ELL/MLL Services	\$0.00
W. Pupil Services	\$1,103.92
X. Community Schools Programs	\$0.00
Y. BOCES Services	\$532.59
Z. Prekindergarten	\$0.00

Exclusions: What other spending is not included in the per pupil amounts shown above?

The final section represents total expenditures, with the following exclusions that were not included in the per pupil expenditure calculations above: transportation, tuition, debt service, and other.

“Other Exclusions” include expenditures such as tuition for students attending BOCES full-time, services provided to nonpublic or charter schools, prekindergarten payments to community-based organizations, and community services.

School districts reported expenditures for this report separately from the ST-3 report and may not match the ST-3 report.

District Expenditures Excluded	SCARSDALE UFSD
1. Transportation	\$4,719,296
2. Charter School Tuition	\$0.00
3. Other Tuition	\$1,403,270
4. Debt Service	\$9,996,296
5. Other	\$32,992,140
Percent Excluded from Total	26%
Total Expenditures	\$186,082,111

Please proceed to the next page

APPENDIX - M

**Scarsdale Union Free School District
2022-23 Property Tax Report Card**

	Adopted Budget 2021-22	Proposed Budget 2022-23	% Change
Total Budgeted Amount	\$ 166,862,755	\$ 173,291,393	3.85%
School Tax Levy Limit (Prior to Allowable Exclusions)	\$ 146,318,786	\$ 150,892,502	
Permissible Exclusions to the School Tax Levy Limit	\$ 8,074,679	\$ 8,879,784	
School Tax Levy Limit	\$ 154,393,464	\$ 159,772,286	3.50%
Total Proposed School Tax Levy	\$ 154,374,399	\$ 159,697,444	3.45%
Amount (Over) / Under Tax Levy Limit	\$ 19,065	\$ 74,842	292.56%
Public School Enrollment	4,717	4,609	(2.29%)

Consumer Price Index 4.70%

	Actual - June 30, 2021	Projected - June 30, 2022
Total Reserved (Restricted) Funds (From Below)	\$ 16,663,028	\$ 16,333,029
Appropriated Fund Balance	\$ 2,225,000	\$ 1,925,000
Unreserved, Unappropriated Fund Balance	\$ 6,648,396	\$ 5,319,229
Unreserved, Unappropriated Fund Balance as a Percent of the Next Years Total Budget	3.98%	3.07%

Actual March 31, 2022	
\$	16,331,773
	N/A
	N/A
	N/A

Schedule of Reserve Funds

Reserve Type	Reserve Name	Actual - June 30, 2021	Projected - June 30, 2022	Reserve Description	Actual March 31, 2022
Tax Certiorari	Reserved Fund Balance - Tax Certiorari	\$ 4,552,375	\$ 4,555,048	To establish a reserve fund for tax certiorari settlements	\$ 4,554,380
Insurance	Reserved Fund Balance - Health Insurance	\$ 5,174,315	\$ 5,174,315	To pay for uninsured losses above the self-insured health insurance budget	\$ 5,174,315
Other Reserve	Reserved Fund Balance - Debt Service	\$ 485,683	\$ 150,683	To establish a reserve fund for unspent capital project funds and interest earnings on capital project balances	\$ 150,678
Retirement Contribution	Reserved Fund Balance - Retirement Contributions	\$ 4,654,770	\$ 4,657,097	To fund employer retirement contributions to the State and Local Employees' Retirement System	\$ 4,656,515
Other Reserve	Reserved Fund Balance - Prior Year Encumbrances	\$ 1,795,885	\$ 1,795,885	To encumber funds for purchase orders in place at year end that will not settle prior to June 30, 2022	\$ 1,795,885

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.

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APPENDIX – 0

Exemption Impact Report

Assessment Year: 2021

County: WESTCHESTER
SWIS Code: 555000

School Exemption Report (555001)

Town: SCARSDALE
Gross Assessed Val: 9,942,393,133
Uniform Percent of Value: 100.00

2021 Equalized Total Gross Assessed Value as of September 15, 2021 = 9,942,393,133

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	3,802,800	0.04
13100	CNTY OWNED	RPTL 406(1)	9	129,121,000	1.30
13350	MUNI GOVT	RPTL 406(1)	2	50,000	0.00
13510	TOWN CEMET	RPTL 446	1	950,000	0.01
13650	VIL W/CORP	RPTL 406(1)	124	227,399,900	2.29
13740	VILL PROP	RPTL 406(3)	1	3,000	0.00
13800	SCHOOL DIS	RPTL 408	9	291,300,000	2.93
14110	U S A	State L 54	1	5,400,000	0.05
14200	RPTL418	RPTL 418	9	21,000,000	0.21
18020	MIDA	RPTL 412-a & Gen Muny L 874	1	19,250,000	0.19
21600	RLG-CO-PRP	RPTL 462	11	19,266,100	0.19
25110	N/P RELIG	RPTL 420-a	28	132,628,125	1.33
25120	N/P EDUC	RPTL 420-a	1	12,600,000	0.13
25130	N/P CHARTY	RPTL 420-a	1	4,375,000	0.04
25230	N/P IMPROV	RPTL 420-a	2	2,900,000	0.03
25300	NP ORGNS	RPTL 420-b	2	15,300,000	0.15
41120	WAR VET	RPTL 458-a	97	1,188,000	0.01
41130	COMBAT VET	RPTL 458-a	45	900,000	0.01
41140	DISABL VET	RPTL 458-a	13	516,250	0.01
41730	AG DIS IND	Ag-Mkts L 306	9	6,545,877	0.07
41800	AGED-CTS	RPTL 467	26	10,718,123	0.11
41834	SR STAR	RPTL 425	138	27,498,970	0.28
41854	RES STAR	RPTL 425	1,006	84,375,200	0.85
	Total Exemptions		1,540	1,017,088,345	10.23

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): _____

PILOT**RENAMBA LLC**AMBASSADOR OF SCARSDALE ASSISTED LIVING FACILITY
9 SAXON WOODS ROAD
2021 AV = 19,250,000

Equalized Total Assessed Value 424,070,332

School District - 555001 Scarsdale

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
14100	USA - GENERALLY	RPTL 400(1)	1	62,000	0.01
14200	FOREIGN GOVT - EMBASSY	RPTL 418	2	3,821,000	0.90
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	3	2,029,500	0.48
41834	ENHANCED STAR	RPTL 425	4	801,600	0.19
41854	BASIC STAR 1999-2000	RPTL 425	21	1,685,670	0.40
Total Exemptions Exclusive of System Exemptions:			39	8,555,770	2.02
Total System Exemptions:			0	0	0.00
Totals:			39	8,555,770	2.02

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

2022-23 Proposed Tri-Part Budget (Administrative, Program and Capital)

	Total	Administrative	Program	Capital	Total	Budget to	Budget to
	2021-22	2022-23	2022-23	2022-23	2022-23	Budget	Budget
	Proposed	Proposed	Proposed	Proposed	Proposed	\$ Increase	% Increase
EXPENDITURES	Budget	Budget	Budget	Budget	Budget	(Decrease)	(Decrease)
General Support	19,012,448	5,908,602	31,160	13,549,235	19,488,997	476,549	2.51%
Instruction	94,959,933	5,528,775	94,257,366	-	99,786,141	4,826,208	5.08%
Pupil Transportation	4,544,518	126,319	4,200,435	297,500	4,624,254	79,736	1.75%
Community Services	376,862	-	385,516	-	385,516	8,654	2.30%
Undistributed	47,213,994	3,649,828	31,501,057	13,200,600	48,351,485	1,137,491	2.41%
Transfer to Other Funds	755,000	-	170,000	485,000	655,000	(100,000)	(13.25%)
TOTAL EXPENDITURES	166,862,755	15,213,524	130,545,534	27,532,335	173,291,393	6,428,638	3.85%
	Total	Total	Budget to	Budget to			
	2021-22	2022-23	Budget	Budget			
	Proposed	Proposed	\$ Increase	% Increase			
REVENUE	Budget	Budget	(Decrease)	(Decrease)			
State Aid	6,300,079	7,270,975	970,896	15.41%			
Prior Year Surplus	2,225,000	1,925,000	(300,000)	(13.48%)			
Other Receipts	3,361,526	3,849,526	488,000	14.52%			
Transfer From Reserves	601,751	548,448	(53,303)	0.00%			
Tax Levy / STAR	154,374,399	159,697,444	5,323,045	3.45%			
TOTAL REVENUE	166,862,755	173,291,393	6,428,638	3.85%			