

Scarsdale Union Free School District
Scarsdale, New York

**Proposed
Budget
2017-18**

For the Fiscal Year
Commencing July 1, 2017

March 20, 2017

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Total Budget and Tax Levy

**2016-17 Adopted Budget
and
2017-18 Proposed Budget**

	2016-17		2017-18	\$ Difference	% Difference
Total Budget (See Page 18)	\$ 150,454,297	\$	\$ 153,690,765	\$ 3,236,468	2.15%
Actual Tax Levy (See Page 11)	\$ 140,142,277	\$	\$ 141,490,126	\$ 1,347,849	0.96%
Allowable Tax Levy Per Tax Cap Calculation (See Page 14)***	\$ 140,142,277	\$	\$ 142,315,815	\$ 2,173,538	1.55%
Tax Cap Amount (under) over Levy (See Page 14)	\$ -	\$	\$ (825,689)	\$ (825,689)	(0.58%)

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

*** The Tax Levy for 2016-17 was **less** than the maximum allowable levy under NYS Law. The 2016-17 levy shown above is the **actual** levy, not the maximum that would have been allowed.

What Accounts for the Proposed Budget Growth?

2016/17 Budget	\$	150,454,297	
2017/18 Proposed Budget	\$	153,690,765	
(+)		3,236,468	2.15%

Major Components of Budget Growth	2017-18 \$ Change	Budget Percentage % Change	Proportion Of Total % Change
Increase in Plant Improvement and Capital Projects	177,261	0.12%	5.5%
6.40 FTE New Teaching Staff - Overall Implementation of District Goals, net of 2.0 Unassigned	704,000	0.47%	21.8%
Employee Benefits: Medicare Part B Reimbursement	(157,400)	(0.10%)	(4.9%)
Employee Benefits: Health Insurance	(415,732)	(0.28%)	(12.8%)
Salaries - All Other Changes, net	2,841,081	1.89%	87.8%
Computer Lease Financing - Stage 4 of 4 and increase from \$1.399M to \$1.5M	97,725	0.06%	3.0%
Plant Department - including one timers, etc (net of Salary and Plant Impr. And Capital) - Keeping Oil / Gas S	490,579	0.33%	15.2%
Growth in Interscholastic Athletics Equip. / Contractual / Supplies and New Teams Coaching Salaries	203,365	0.14%	6.3%
0.4 FTE Equivalent Mandarin at Middle School	44,000	0.03%	1.4%
Employee Benefits - TRS and ERS ONLY	(1,820,041)	(1.21%)	(56.2%)
Employee Benefits: all other (except TRS, ERS, Med Part B, and Health Insurance)	255,232	0.17%	7.9%
BOCES Admin & Capital Charges	35,089	0.02%	1.1%
Vehicle Maintenance Garage	4,585	0.00%	0.1%
Additional funds for Textbooks	50,000	0.03%	1.5%
One time purchase of Grade 7 Robotics and Grade 6 CNC Router	32,515	0.02%	1.0%
Increase in BOCES Services - DW	137,677	0.09%	4.3%
Decrease in Tax Certioarri Budget Line	(75,000)	(0.05%)	(2.3%)
Increase in School Bus Purchases	41,600	0.03%	1.3%
K-5 Metemorphisis - Program Development	63,000	0.04%	1.9%
Increase in Sustainability Budget	5,000	0.00%	0.2%
Take Out Teen Ctr	(65,000)	(0.04%)	(2.0%)
Other One Time A/V and Tech Equipment	42,920	0.03%	1.3%
One time purchase of Time Clocks	70,000	0.05%	2.2%
One time purchase of Sound Board	75,000	0.05%	2.3%
One time purchase of computer servers	600,000	0.40%	18.5%
Increase in Utilities	8,738	0.01%	0.3%
Special Education, net of Salaries	(337,324)	(0.22%)	(10.4%)
Other - net of all other increases /(decreases)	127,598	0.08%	3.9%
Total Budget Increase	3,236,468	2.15%	100.00%

Comparisons with Other Westchester / Putnam / Rockland School Districts

The Scarsdale Public Schools constitute one of 54 school districts in the Westchester / Putnam / Rockland region. The Clearinghouse of Educational Services, Putnam Northern Westchester BOCES annually develops a comparative study of these 54 districts. Note: Some Districts did not submit data for all categories.

Per Pupil Expenditures Among Westchester / Putnam / Rockland Districts, 2015-16 Actual Expenditures	<u>Rank Order</u> 1 Highest 11 Scarsdale median 54 Lowest	<u>Total Expend. Per Pupil</u> \$48,066 \$30,099 \$27,107 \$18,614
True Tax Rates Among Westchester / Putnam / Rockland Districts, Using State Equalization Rates, 2016-17 Actual	<u>Rank Order</u> 1 Highest median 45 Scarsdale 54 Lowest	<u>True Tax Rate</u> \$30.20 \$18.74 \$14.39 \$8.99
Total Instructional Cost Among Westchester / Putnam / Rockland Districts, 2015-16 Actual Expenditures	<u>Rank Order</u> 1 Highest 10 Scarsdale median 51 Lowest	<u>Instruc. Cost Per Pupil</u> \$27,740 \$16,709 \$15,173 \$10,839
Central Administrative & Board of Education Costs Per Pupil Among Westchester / Putnam / Rockland Districts, 2015-16 Actual Expenditures	<u>Rank Order</u> 1 Highest median 33 Scarsdale 50 Lowest	<u>Admin.Costs Per Pupil</u> \$4,115 \$655 \$550 \$328
Debt Service Per Pupil Among Westchester / Putnam / Rockland Districts, 2015-16 Actual Expenditures	<u>Rank Order</u> 1 Highest 19 Scarsdale Median 51 Lowest	<u>Debt Service Per Pupil</u> \$17,400 \$2.039 \$1,549 \$0

Enrollment Summary

The enrollment projection for the 2017-18 school year forecasts a decrease of 2 students in total pupil population from 4,779 to 4,777.

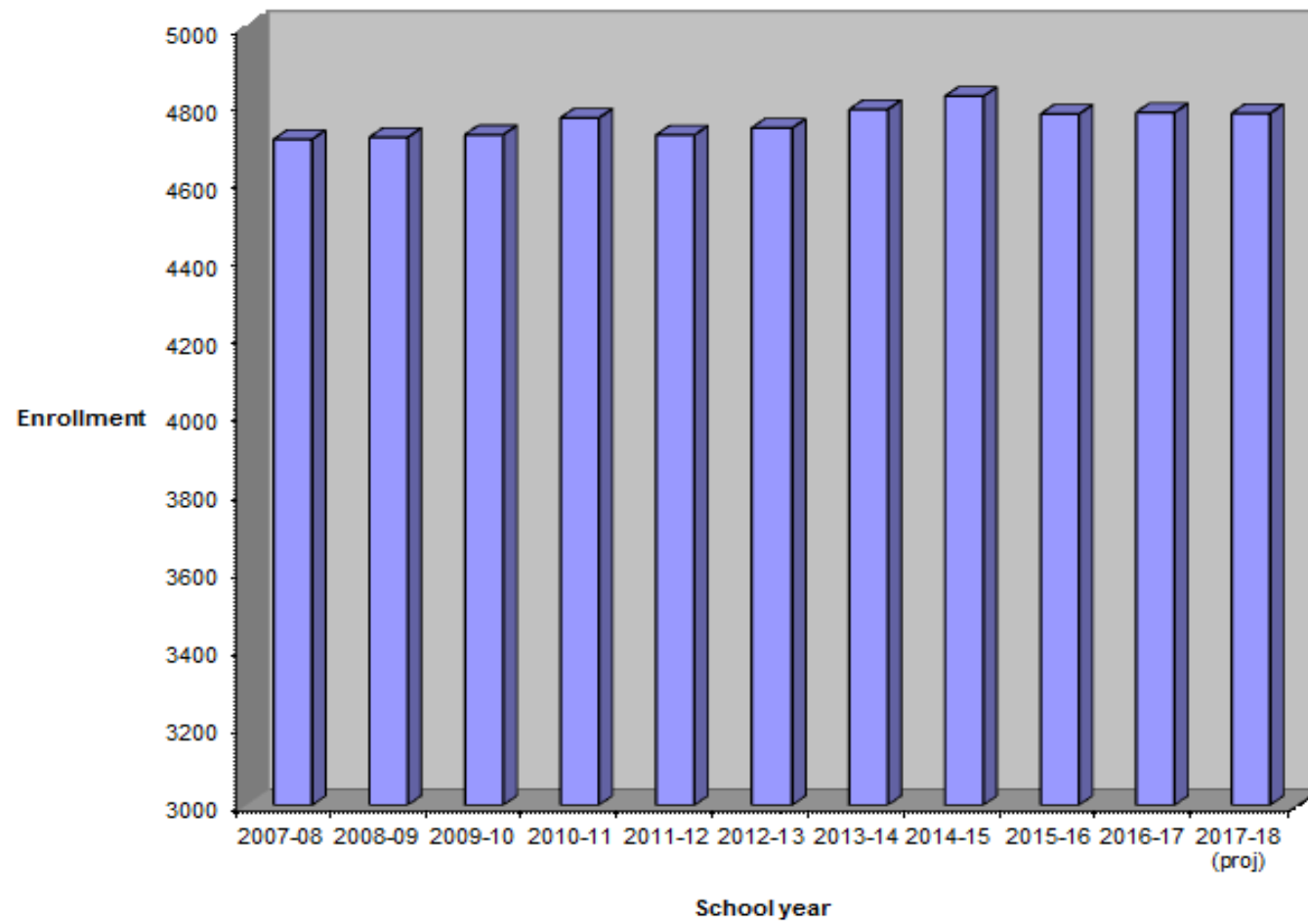
The projected K-5 enrollment forecasts an increase of 18 students at the elementary level from the current population of 2,120 to 2,138 pupils.

The projected enrollment for grades 6 through 8 at the Middle School is 1,152 pupils, a slight increase over the 1,142 enrolled in 2016-17.

The High School enrollment is projected to decrease by 30 pupils from the current 1,517 to 1,487.

See Appendix A for detailed pupil enrollment data.

DISTRICT ENROLLMENT - 10 YR GROWTH



Please proceed to the next page

Staffing Summary

The proposal increases professional staffing by a net of 3.0 FTE above the budgeted 2016-17 base of 468.6. The proposal adds five elementary assistant principals to the administrative ranks, though these positions reflect a reclassification of the five “teacher-in-charge” positions, resulting in a net change of 0.0 FTE. Civil Service staffing increases by a net of 5.0 FTE as a result of the addition of clerical support during the 2016-17 school year to complete the Physical Education and Athletics reorganization, the addition of a second high school nurse, and two additional cleaner positions to cover new spaces opening in the 2017-18 school year. Overall, the proposed budget supports a professional staff of 473.7 FTE and a Civil Service staff of 146.2 FTE.

Elementary Schools

Projected elementary enrollment, class-size guidelines and program needs determine elementary school staffing. The proposed 105 elementary classroom sections are projected to be one more than 2016-17. In addition to the 105 class-size sections, there are currently eight co-taught classes serving the needs of mainstreamed students with special needs. The 2017-18 enrollment projects the necessity of an additional 1.0 FTE special education co-teacher, bringing that number to nine. 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. Additionally, the proposed budget reflects an increase of 2.5 FTE reading teachers and 0.5 FTE special education teacher to complete a two-year phase-in of our Response to Intervention reading support program.

Middle School

The proposed staffing remains flat for 2017-18 at 108.4 FTE positions at the Middle School.

High School

The proposed budget supports 155.8 FTE – a budget to budget increase of 2.1 positions. Proposed increases include 1.0 STEAM Coordinator; 1.0 Nurse; and 0.4 in Speech services that will supplant services contracted in 2016-17 for a net \$0 increase. The STEAM position completes the multi-year development of a new instructional initiative.

District-wide

The 16.6 FTE District-wide positions include central office administrators and teacher leadership positions assigned across the schools and across the grades. The proposed staffing, down from 24.0 FTE, reflects the shift of the EAP program to a contracted service, and the return of Reading Specialist and Elementary World Language positions to the elementary budget lines.

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 addition of several positions during the 2016-17 school year, plus the additional nurse and two cleaners brings the total number of positions to 146.2 FTE, a budget-to-budget increase of 4.7 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.

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

TOTAL DISTRICT-WIDE STAFFING

	<u>Budget 2016-17</u>	<u>Actual 2016-17</u>	Proposed Budget to Actual Increase (Decrease)	<u>Projected 2017-18</u>
High School	153.7	154.4	1.4	155.8
Middle School	108.6	108.4	0.0	108.4
Elementary Schools	182.3	185.9	7.0	192.9
District-wide	24.0	16.6	0.0	16.6
Total Professional	468.6	465.3	8.4	473.7
Civil Service Personnel	141.5	143.2	3.0	146.2
Total District-wide Staffing	610.1	608.5	11.4	619.9

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

Staffing Ratios Compared to County and Region

Based on 2015-16 data supplied by the Information, Reporting and Technology Services Team of the State Education Department, Scarsdale compares with Westchester County and Regional staffing ratios as follows:

Number of Students Per Staff Member

	Mid-Hudson Region	Westchester County	District Scarsdale
Total Professional Staff	12.6	12.7	11.7
Classroom Teachers	12.8	12.9	12.0
Administrative Staff*	170.3	161.9	208.7

* This data is from 2014-15 and Includes Central Office Administration, Principals' Offices, department leadership and other split teaching / support / supervisory positions

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REVENUE SUMMARY

Major Revenue Sections	2015-16 Actual Revenue	2016-17 Adopted Budget	2016-17 Estimated Revenue	2017-18 Proposed Budget	Net Increase (Decrease)	% Inc (Dec) Budget to Budget	% Inc (Dec) Estim. Rev. to Budget
I STATE AID	6,534,513	6,832,333	6,809,942	6,868,217	35,884	0.53%	0.86%
II PRIOR YEAR SURPLUS	500,000	1,100,000	1,100,000	2,799,432	1,699,432	154.49%	154.49%
III OTHER RECEIPTS *	2,513,620	2,379,687	2,368,291	2,532,990	153,303	6.44%	6.95%
IV TRANSFER FROM RESERVES	0	0	0	0	0	0.00%	0.00%
IV TAX LEVY / STAR	139,259,273	140,142,277	140,142,277	141,490,126	1,347,849	0.96%	0.96%
TOTAL REVENUE	148,807,406	150,454,297	150,420,510	153,690,765	3,236,467	2.15%	2.17%

* 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 2017-18 State Aid revenue is estimated at \$6,868,217, a 0.86% increase over the current year's projected actual. This budget does not anticipate any Building Aid related to the ongoing \$18.12M Bond project. Building aid may begin for this project in either 2018-19 or 2019-20 depending on the completion date of the four individual ongoing projects.

PRIOR YEAR SURPLUS

This budget returns current year surplus in the amount of \$2,799,432 to offset next year's tax levy. This is an increase of \$1,699,432 from the 2016-17 level. It is anticipated that this is a one-time increase and we would return to the prior year level of \$1,100,000 for the 2018-19 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 2016-17, the District expects to receive \$933,611 in sales tax revenue, which is \$15,789 less than budgeted and almost 1% less than last year's revenue. For 2017-18 a budget-to-actual increase of \$18,672 is planned or 2.0% more than currently anticipated.

OTHER RECEIPTS

This category includes interest from investment of District funds, charges to other districts for mandated services for students at Immaculate Heart of Mary and the French-American School, fees for use of school buildings by community groups, taxes collected by other municipalities when property lines cross District boundaries, and income from miscellaneous sources. The District also receives tuition for out-of-District students who attend special education classes in Scarsdale, although there are no students this year and at this time, there are no students projected next year. Interest income for both 2016-17 and 2017-18 is expected to increase as a result of the recent increase in the Federal rate while other revenues such as boundary line taxes are projected to be slightly higher.

PROPERTY TAX LEVY

The Board of Education determines, and the community votes on, the total amount of funds needed to operate the District. Anticipated revenues from sources other than taxes (above) are subtracted from this total; the balance of revenues comes from local property taxes from the towns of Scarsdale and Mamaroneck. Equalization rates set by the Westchester County Tax Commission and the assessment rolls of the two municipalities determined the taxes to be allocated and collected from each municipality. In particular, Scarsdale's Equalization rate changed from 1.0000 last year to 0.8914 for 2017-18 causing a "shift" and increasing the amount of property tax that Scarsdale residents are responsible for as compared to the Mamaroneck Strip residents. Currently the assessments 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.

Under the New York State "tax cap" law, the tax levy for 2017-18 may increase by 1.55% as shown on page 14. The "maximum allowable tax levy limit" will vary from district to district. For the Scarsdale School District in 2017-18, the maximum allowable levy limit is 1.55%. This budget proposes levy growth of 0.96%, which is below the maximum allowable under the law. A more detailed discussion and calculation of the tax levy limit is shown on pp. 13-14. In addition, under current law a portion of the tax levy comes from the School Tax Relief Program (STAR). Please see **Appendix C** for the STAR tax calculations for the "average home" and to determine if your home qualifies for the STAR program.

2017-2018 PROJECTED REVENUE BUDGET

	ACTUAL 2015-16	ADOPTED BUDGET 2016-17	ESTIMATED ACTUAL 2016-17	PROPOSED BUDGET 2017-18	% INCREASE (DECREASE) Bud to Bud	% INCREASE (DECREASE) Bud to Act
STATE AID						
Foundation Aid	3,310,392	3,310,391	3,310,391	3,343,494	1.00%	1.00%
Building Aid	2,161,373	2,229,975	2,165,499	2,152,087	(3.49%)	(0.62%)
Transportation Aid	306,298	305,444	284,546	292,000	(4.40%)	2.62%
Pupils With Disabilities Aid (Most rolled into Foundation Aid)	393,527	256,295	269,732	269,732	5.24%	0.00%
BOCES Aid	268,177	256,813	306,101	336,711	31.11%	10.00%
Textbook and Library Aid	332,387	329,395	327,993	327,993	(0.43%)	0.00%
Computer Software Aid	76,398	75,020	75,500	75,500	0.64%	0.00%
Other State Aid	139,326	69,000	70,180	70,700	2.46%	0.74%
Grant-in-Aid	-	-	-	-	0.00%	0.00%
Deficit Reduction Proposal (NYS) & Other Federal Funds	(453,365)	-	-	-	0.00%	0.00%
TOTAL STATE AID	6,534,513	6,832,333	6,809,942	6,868,217	0.53%	0.86%
NYS STAR AID GRANT	4,151,116	4,028,576	3,630,472	3,400,000	(15.60%)	(6.35%)
PRIOR YEAR SURPLUS	500,000	1,100,000	1,100,000	2,799,432	154.49%	154.49%
COUNTY SALES TAX	941,565	949,400	933,611	952,283	0.30%	2.00%
OTHER RECEIPTS						
Interest From Investments	182,855	239,185	312,000	403,000	68.49%	29.17%
Interest From Reserves	12,732	8,700	32,500	41,980	382.53%	29.17%
Health Services - Parochial and Private Schools	259,530	265,622	265,622	265,622	0.00%	0.00%
Building Use Fees	135,347	118,170	135,347	135,347	14.54%	0.00%
Boundary Line Taxes	394,519	394,104	398,464	402,449	2.12%	1.00%
Miscellaneous	284,311	193,000	250,000	250,000	29.53%	0.00%
Tuition - Special Education	171,897	170,870	0	0	(100.00%)	0.00%
TOTAL OTHER RECEIPTS	1,441,191	1,389,651	1,393,933	1,498,398	7.83%	7.49%
PROPERTY TAX LEVY	139,259,273	140,142,277	140,142,277	141,490,126	0.96%	0.96%
Reduction due to STAR Program	(4,151,116)	(4,028,576)	(3,630,472)	(3,400,000)	(15.60%)	(6.35%)
PILOT Tax Revenue	8,999	40,637	40,747	82,309	0.00%	102.00%
NET PROPERTY TAX LEVY	135,117,156	136,154,338	136,552,552	138,172,435	1.48%	1.19%
GRAND TOTAL REVENUE (Prior to Capital Reserve)	148,685,541	150,454,297	150,420,510	153,690,765	2.15%	2.17%
Transfer from Other Reserves	0	0	0	0	0.00%	0.00%
Transfer from Reserve for Retirement Contribution Reserve	0	0	0	0	0.00%	0.00%
Transfer from Debt Service Reserve	121,865	0	0	0	0.00%	0.00%
Transfer from Reserves	121,865	0	0	0	0.00%	0.00%
GRAND TOTAL REVENUE (Including Capital Reserve)	148,807,406	150,454,297	150,420,510	153,690,765	2.15%	2.17%

**COMPARISON OF ACTUAL REVENUES FOR THE YEARS
2011-2012 THROUGH 2015-2016**

REVENUE CATEGORY	2011-2012 ACTUAL REVENUES	2012-2013 ACTUAL REVENUES	2013-2014 ACTUAL REVENUES	2014-2015 ACTUAL REVENUES	2015-2016 ACTUAL REVENUES
<u>STATE AID</u>					
Operating Aid / FLEX / Foundation Aid	\$ 3,266,566	\$ 3,260,609	\$ 3,270,390	\$ 3,482,036	\$ 3,310,392
Building Aid	2,113,149	2,127,792	2,161,373	\$ 2,161,373	\$ 2,161,373
Transportation Aid	277,128	277,128	283,659	\$ 298,954	\$ 306,298
EXCEL Aid					
Pupils with Disabilities Aid	173,603	379,482	336,249	-	393,527
BOCES Aid	142,638	142,639	174,220	259,900	268,177
Textbook & Library Aid	337,230	334,243	332,240	332,956	332,387
Computer Software Aid	75,020	74,706	74,930	75,949	76,398
CPR Aid	65,809	66,350	127,706	189,771	139,326
Grant-in-Aid	-	-	-	50,000	-
Formula Aid Cut & STAR Cut	-	30,346	-	-	-
Deficit Reduction Proposal (NYS)	(920,487)	(893,279)	(793,279)	(681,189)	(453,365)
TOTAL STATE AID	5,530,656	5,800,016	5,967,488	6,169,750	6,534,513
PRIOR YEAR SURPLUS	6,867,380	6,313,598	4,300,000	3,000,000	500,000
COUNTY SALES TAX	854,473	865,613	915,257	932,047	941,565
TRANSFER FROM OTHER RESERVES	349,207	265,096	908,044	159,114	121,865
<u>OTHER RECEIPTS</u>					
Interest - Investments & Reserves	278,085	231,865	212,367	107,949	195,587
Health Services	270,393	278,971	267,022	273,080	259,530
Building Use Fees	123,230	129,780	118,922	115,937	135,347
Boundary Line Taxes	286,761	345,690	414,113	393,403	394,519
Miscellaneous	276,364	202,035	221,189	177,485	284,311
Tuition - Special Education	182,447	149,275	165,861	165,861	171,897
TOTAL OTHER RECEIPTS	1,417,280	1,337,616	1,399,474	1,233,715	1,441,191
<u>PROPERTY TAX LEVY</u>					
Property Tax Levy, net of STAR	118,845,793	122,661,907	126,551,470	131,741,097	135,117,156
STAR Tax Payment	4,631,332	4,383,866	4,099,393	4,020,430	4,151,116
TOTAL PROPERTY TAX LEVY	123,477,125	127,045,773	130,650,863	135,761,527	139,268,272
GRAND TOTAL	\$ 138,496,121	\$ 141,627,712	\$ 144,141,126	\$ 147,256,153	\$ 148,807,406

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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 %
2011-2012	138,443,938			
2012-2013	141,790,579	2.42%	2.89%	2.99%
2013-2014	143,899,713	1.49%	2.84%	3.12%
2014-2015	148,200,685	2.99%	3.91%	3.94%
2015-2016	148,048,080	(0.10%)	2.58%	2.97%
2016-2017	150,454,297	1.63%	0.63%	0.81%
2017-2018	153,690,765	2.15%	0.96%	1.55%

<u>Calculation of Current Year (CY) Tax Cap</u>			Notes
TIMES	1) Prior Year Tax Levy	140,142,277	Per 2016/17 Budget
	x		
	1 + Tax Base Growth Factor (provided by Commissioner of Tax & Finance by February 15th.)	1.0021	
	Sub-Total	140,436,576	
PLUS	3) PY PILOTS	40,637	Per the Prior Year Tax Cap Calc.
MINUS	4) PY Levy for Judgments over 5% of total tax levy	-	
			\$1,615,240 Capital Related Plant Improvements, plus \$9,896,410 Debt Svc Budget, plus \$308,400 bus purchase budget, and minus \$2,229,975 Building Aid.
	PY Capital Tax Levy	9,590,075	
EQUALS		=	
	PY TAX LEVY LIMIT	130,887,138	
TIMES	5) Allowable Levy Growth Factor (1 + inflation factor, up to 2%)	1.0126	
	x		
	Sub-Total	132,536,316	
MINUS	6) CY PILOTS	(82,309)	
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)	132,454,007	
PLUS	8) CY Levy for Judgments over 5% of total tax levy	-	\$1,699,432 Capital Related Plant Improvements, plus \$9,977,124 Debt Svc Budget, plus \$350,000 bus purchase budget, minus \$2,152,087 Building Aid, and minus \$12,661 Transportation related aid.
	CY Levy for excess increases to ERS	-	
	CY Levy for excess increases to TRS	-	
	CY Capital Tax Levy	9,861,808	
MINUS		-	
	9) Erroneous levy plus interest from prior year	-	
EQUALS		=	
(A)	ALLOWED TAX LEVY WITH 50% plus 1 approval	142,315,815	
	ALLOWABLE % GROWTH OF TAX LEVY	1.55%	
(B)	ACTUAL TAX LEVY (Current Year Levy is BELOW Tax Cap)	141,490,126	Per Proposed 2017/18 Budget
(B)-(A)	Proposed Levy (Under) the Tax Cap	\$ (825,689)	

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**COMPARISON OF ASSESSED VALUATION, COUNTY EQUALIZATION RATIO, AND FULL VALUATION
FOR THE YEARS 2006-07 TO 2017-18**

SCHOOL YEAR	ASSESSED VALUATION		COUNTY EQUALIZATION RATIO		FULL VALUATION		% SHARE	
	SCARSDALE	MAMARONECK	SCARSDALE	MAMARONECK	SCARSDALE	MAMARONECK	SCARSDALE	MAMARONECK
2006-2007	140,748,043	7,546,550	0.0183	0.0197	7,691,149,891	383,073,604	95.26%	4.74%
2007-2008	142,031,209	7,393,650	0.0156	0.0179	9,104,564,679	413,053,073	95.66%	4.34%
2008-2009	143,227,362	7,302,395	0.0153	0.0162	9,361,265,490	450,765,123	95.41%	4.59%
2009-2010	143,800,456	7,282,550	0.0164	0.0162	8,768,320,488	449,540,123	95.12%	4.88%
2010-2011	142,185,430	7,027,250	0.0166	0.0159	8,565,387,349	441,965,409	95.09%	4.91%
2011-2012	139,913,371	6,731,775	0.0184	0.0179	7,603,987,554	376,076,816	95.29%	4.71%
2012-2013	139,585,189	6,518,475	0.0187	0.0184	7,464,448,610	354,264,946	95.47%	4.53%
2013-2014	139,727,202	368,165,230	0.0177	1.0000	7,895,480,226	366,760,057	95.56%	4.44%
2014-2015	8,128,447,052	345,726,253	1.0000	1.0000	8,128,447,052	345,726,253	95.92%	4.08%
2015-2016	9,048,176,034	344,226,253	1.0000	1.0000	9,048,176,034	344,226,253	96.34%	3.66%
2016-2017	9,065,055,919	393,143,313	1.0000	1.0000	9,065,055,919	393,143,313	95.84%	4.16%
2017-2018	8,941,760,935	393,828,601	0.8914	1.0000	10,031,143,073	393,828,601	96.22%	3.78%

**COMPARISON OF TAX RATES PER \$1,000 OF ASSESSED VALUATION FOR THE
TOWNS OF SCARSDALE AND MAMARONECK FOR THE YEARS 2006-07 THROUGH 2016-2017
AND ESTIMATED PROPOSED TAX RATE FOR 2017-2018**

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)
2006-2007	713.16			662.47		
		19.73	2.77%		(23.75)	(3.59%)
2007-2008	732.89			638.72		
		36.67	5.00%		88.08	13.79%
2008-2009	769.56			726.80		
		13.13	1.71%		65.55	9.02%
2009-2010	782.69			792.35		
		18.93	2.42%		44.56	5.62%
2010-2011	801.62			836.91		
		39.32	4.90%		127.51	15.24%
2011-2012	840.93			964.42		
		27.99	3.33%		(81.33)	(8.43%)
2012-2013	868.93			883.09		
		24.45	2.81%		N/A*	2.91% *
2013-2014	893.38			15.81		
		N/A**	3.66% **		0.21	1.33%
2014-2015	16.02			16.02		
		(1.19)	(7.45%)		(1.19)	(7.45%)
2015-2016	14.83			14.83		
		(0.01)	(0.07%)		(0.01)	(0.07%)
2016-2017	14.82			14.82		
2017-2018	15.23	0.41	2.76%	13.57	(1.24)	(8.40%)
Average Annual Increase Since 2006-2007			1.99%			
Average Annual Increase Since 2012-2013			0.34%			

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

*** NOTE: In 2013 Mamaroneck completed a revaluation.**

**** NOTE: In 2014 Scarsdale completed a revaluation.**

Expenditure Summary

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

The total dollar value of the 2017-18 proposed budget is \$153,690,765 and would represent an increase of 2.15% when compared with the 2016-17 budget. The proposed 2017-18 budget continues to invest in the educational program and has been developed based on the goals and objectives of the School District as set forth in the District's Transition Plan.

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

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

This budget maintains traditional class sizes and continues to fund a rigorous and rich academic program. Programs addressing sustainability, global interdependence, critical thinking, differentiation of instruction, and a renewed focus on assessment, all integral to the mission of educating students for the 21st century, continue to be incorporated into the fabric of the educational program. This budget will add 2.50 FTE reading teachers to give support to K-2 students struggling to "break the code". An additional 0.50 FTE elementary learning resource center teacher along with the reading teachers will allow more targeted intervention for both struggling general education and special education students. A new Mandarin Enrichment Program will be provided to interested SMS students prior to the start of the regular school day and will be supported by a 0.40 FTE teacher or equivalent. In support of the District's continued STEAM initiative a 1.0 FTE pre-engineering teacher and coordinator will be added to the High School. The hiring of a 1.0 FTE nurse at the High School will bring the number of students to nurses up to NYS recommended ratios.

Total enrollment is projected to decrease by 2 students. An increase of 18 students is forecast among the five elementary schools, and an increase of 10 student is forecast at the Middle School. At the High School, enrollment is projected to decrease by 30 students. There is an increase of 1.0 FTE elementary classroom teachers due to a projected change in enrollment distribution in our elementary schools.

Significantly, 2017-18 will mark the third consecutive year that mandated contributions to the Teachers' and Employee Retirement Systems will decrease. The return on the systems' investment portfolios mirrors the experience of the investment markets, but with a lag. The systems assess each school district an amount derived by using a five-year average of investment returns.

The self-insured employee health plan is decreasing by 2.37% on a budget-to-budget basis. This represents an 11.34% increase when compared to the 2016-17 estimated actual expenditures of \$15.38 million, or a \$2.17 million surplus. Premium contributions now exist for all employees groups which assist in mitigating insurance increases. The District's health insurance reserve has also been recently re-established in accordance with the provisions in the law, which makes it legal for Scarsdale to hold such a reserve. This reserve assists in mitigating risks against market and experience swings.

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

2016-17 Projected Actuals & 2017-18 Proposed Budget by Major Expense Section

MAJOR EXPENSE SECTIONS	2015-16 Actual Expended	2016-17 Adopted Budget	2016-17 Estimate Expended	2017-18 Proposed Budget	Budget to \$ Increase (Decrease)	% Inc. / (Dec) Budget to	% Budget to Est. Exp.
						Budget	Est. Exp.
I GENERAL SUPPORT (Pages 20-34)							
Board of Education	54,738	59,540	62,740	56,107	(3,433)	(5.77%)	(10.57%)
Central Administration	2,573,223	2,408,272	2,460,013	2,528,836	120,564	5.01%	2.80%
Central Services - Plant Dept.	10,346,289	11,051,318	10,505,059	11,867,187	815,869	7.38%	12.97%
Administrative Technology	967,345	931,313	978,277	1,696,248	764,935	82.14%	73.39%
Special Items	1,215,750	1,278,500	1,179,900	1,242,378	(36,122)	(2.83%)	5.30%
TOTAL GENERAL SUPPORT	15,157,344	15,728,943	15,185,989	17,390,756	1,661,813	10.57%	14.52%
II INSTRUCTION (Pages 35-45)							
Admin & Prog. Improv.	5,079,619	5,380,716	5,487,246	6,495,032	1,114,316	20.71%	18.37%
Day School Program	54,621,754	55,375,974	55,415,635	56,782,195	1,406,221	2.54%	2.47%
Special Education	11,837,524	11,835,797	12,573,173	12,497,911	662,114	5.59%	(0.60%)
Instructional Support	1,578,706	1,666,888	1,661,655	1,722,469	55,581	3.33%	3.66%
Pupil Personnel	6,717,625	6,893,924	6,942,821	7,297,963	404,039	5.86%	5.12%
TOTAL INSTRUCTION	79,835,228	81,153,299	82,080,530	84,795,570	3,642,271	4.49%	3.31%
III TOTAL PUPIL TRANSPORT. (Pages 46-48)	3,615,706	4,231,347	3,946,516	4,123,805	(107,542)	(2.54%)	4.49%
IV TOTAL COMMUNITY SVCS. (Pages 49-51)	408,815	379,126	399,126	341,122	(38,004)	(10.02%)	(14.53%)
V UNDISTRIBUTED (Pages 52-56)							
Employee Benefits	33,692,025	37,405,897	33,996,234	35,267,956	(2,137,941)	(5.72%)	3.74%
Debt Service - Lease Purchases	2,087,705	2,228,635	2,209,774	2,308,324	79,689	3.58%	4.46%
Debt Service - Bonds	7,653,830	7,667,775	7,611,950	7,668,800	1,025	0.01%	0.75%
TOTAL UNDISTRIBUTED	43,433,560	47,302,307	43,817,958	45,245,080	(2,057,227)	(4.35%)	3.26%
VI Transfer to Capital Projects Fund *	1,266,305	1,615,240	1,615,240	1,699,432	84,192	5.21%	5.21%
Transfer to Other Funds	95,778	44,035	95,000	95,000	50,965	115.74%	0.00%
TOTAL EXPENDITURES	143,812,736	150,454,297	147,140,359	153,690,765	3,236,467	2.15%	4.45%

* The Transfer to Capital Projects Fund represents the projected shortfall in the 2014 Bond Project that requires approval as part of the 2017-18 Budget.

**COMPARISON OF EXPENDITURES
BY MAJOR BUDGET FUNCTIONS FOR THE YEARS 2011-2012 THROUGH 2015-2016**

CODE	MAJOR FUNCTION	2011-2012 ACTUAL EXPENDITURES	2012-2013 ACTUAL EXPENDITURES	2013-2014 ACTUAL EXPENDITURES	2014-2015 ACTUAL EXPENDITURES	2015-2016 ACTUAL EXPENDITURES
I	GENERAL SUPPORT	\$ 13,757,173	\$ 13,885,224	\$ 15,572,137	\$ 14,093,646	\$ 15,157,344
II	INSTRUCTION	75,667,347	76,919,144	77,108,881	77,597,617	79,835,228
III	PUPIL TRANSPORTATION	3,393,123	3,518,266	3,513,472	3,721,207	3,615,706
IV	COMMUNITY SERVICES	343,427	341,926	388,409	344,857	408,815
V	UNDISTRIBUTED	39,123,563	42,469,508	45,146,358	45,190,606	43,433,560
VI	TRANSFER TO OTHER FUNDS	27,602	1,351,736	224,184	1,359,655	1,362,083
	SUBTOTAL	132,312,235	138,485,805	141,953,441	142,307,587	143,812,736
	ENCUMBRANCES AT YEAR END	2,039,512	1,939,368	1,311,683	2,120,363	1,384,837
	TOTAL	\$ 134,351,747	\$ 140,425,173	\$ 143,265,124	\$ 144,427,950	\$ 145,197,573

Please proceed to the next page

		2015-16	2016-17	2016-17	2017-18	Budget to	%	%
		Actual	Adopted	Estimate	Proposed	Budget	Inc. / (Dec)	
		Expended	Budget	Expended	Budget	\$ Increase	Budget to	Budget to
						(Decrease)	Budget	Est. Exp.
I	GENERAL SUPPORT							
	Board of Education	54,738	59,540	62,740	56,107	(3,433)	(5.77%)	(10.57%)
	Central Administration	2,573,223	2,408,272	2,460,013	2,528,836	120,564	5.01%	2.80%
	Plant Department	10,346,289	11,051,318	10,505,059	11,867,187	815,869	7.38%	12.97%
	Administrative Technology	967,345	931,313	978,277	1,696,248	764,935	82.14%	73.39%
	Special Items	1,215,750	1,278,500	1,179,900	1,242,378	(36,122)	(2.83%)	5.30%
	TOTAL GENERAL SUPPORT	15,157,344	15,728,943	15,185,989	17,390,756	1,661,813	10.57%	14.52%
	Encumbrances - Year End	826,729	-	-	-	-		
	GRAND TOTAL GENERAL SUPPORT	15,984,073	15,728,943	15,185,989	17,390,756	1,661,813	10.57%	14.52%

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I. GENERAL SUPPORT

Board of Education

This budget provides for Board of Education activities. Included are supplies for meetings and elections, voting machine rental and printing associated with the annual election, Board consultants, and travel where necessary. The 2017-18 Budget includes a 49% decrease (\$6,000) in the amount budgeted for poll workers needed during the budget vote in May this year. This estimated reduction is due to the anticipated savings as a result of using electronic voting machines this year.

	2015-16 Actual Expended	2016-17 Adopted Budget	2016-17 Estimate Expended	2017-18 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec) Budget to	% Budget to Est. Exp.
BOARD OF EDUCATION							
Salaries	22,585	20,000	23,200	22,717	2,717	13.59%	(2.08%)
Equipment / Furniture	-	-	-	-	-	0.00%	0.00%
Supplies / Materials	4,633	6,150	6,150	6,450	300	4.88%	4.88%
Contractual and Other	27,519	33,390	33,390	26,940	(6,450)	(19.32%)	(19.32%)
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Board of Education	54,738	59,540	62,740	56,107	(3,433)	(5.77%)	(10.57%)

I. GENERAL SUPPORT (Continued)

Central Administration

This budget, totaling \$2,528,836, supports the District's Central Office. It is projected to increase by 2.80% compared to current year estimated actual costs, due primarily contractual increases.

Superintendent's Office

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

Finance Office

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

Legal Services

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

Personnel Office

This budget provides for the District's recruitment, labor relations and negotiations, personnel, and benefits management functions. Staff includes the Assistant Superintendent for Human Resources and Leadership Development, and three assistants. It also includes paid employment advertising and security clearances for new hires. This budget category also includes the costs for recruiting and advertising services using BOCES services, a shift from contractual and other, as well as an increase in contractual expenditures relating to administrative development opportunities as per a contractual obligation.

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. The \$5,633 increase in the Contractual and Other budget line is the result of an additional "Insight" expected next year related to the upcoming districtwide capital spending plan which is anticipated to go to the voters in 2017-18.

	2015-16 Actual Expended	2016-17 Adopted Budget	2016-17 Estimate Expended	2017-18 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec) Budget to Budget	% Budget to Est. Exp.
CENTRAL ADMINISTRATION							
Chief School Administrator's Office							
Salaries	520,623	491,804	492,107	505,975	14,171	2.88%	2.82%
Equipment / Furniture	721	10,000	5,825	5,000	(5,000)	0.00%	0.00%
Supplies / Materials	5,545	3,700	5,400	7,500	3,800	102.70%	38.89%
Contractual and Other	21,890	16,150	18,625	19,000	2,850	17.65%	2.01%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Chief School Admin. Office	548,779	521,654	521,957	537,475	15,821	3.03%	2.97%
Finance Office							
Salaries	979,000	971,646	988,623	1,007,759	36,113	3.72%	1.94%
Equipment / Furniture	1,902	500	500	500	-	0.00%	0.00%
Supplies / Materials	15,147	22,390	22,390	22,390	-	0.00%	0.00%
Contractual and Other	150,484	115,136	105,636	106,136	(9,000)	(7.82%)	0.47%
BOCES Services	3,170	3,111	3,111	3,220	109	3.50%	3.50%
Total Finance Office	1,149,703	1,112,783	1,120,260	1,140,005	27,222	2.45%	1.76%
Legal Services	100,067	86,650	86,650	86,650	-	0.00%	0.00%
Personnel Office							
Salaries	542,292	431,510	453,902	466,084	34,574	8.01%	2.68%
Equipment / Furniture	-	-	23,338	-	-	0.00%	0.00%
Supplies / Materials	8,539	11,000	11,000	11,000	-	0.00%	0.00%
Contractual and Other	52,609	86,750	86,750	100,000	13,250	15.27%	15.27%
BOCES Services	22,992	10,000	10,000	30,400	20,400	204.00%	204.00%
Total Personnel Office	626,433	539,260	584,990	607,484	68,224	12.65%	3.85%
Public Information							
Salaries	93,233	93,233	94,631	96,997	3,764	4.04%	2.50%
Equipment / Furniture	-	-	-	-	-	0.00%	0.00%
Supplies / Materials	212	500	400	400	(100)	(20.00%)	0.00%
Contractual and Other	54,796	54,192	51,125	59,825	5,633	10.39%	17.02%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Public Information Office	148,241	147,925	146,156	157,222	9,297	6.28%	7.57%
TOTAL CENTRAL ADMINISTRATION	2,573,223	2,408,272	2,460,013	2,528,836	120,564	5.01%	2.80%

I. GENERAL SUPPORT (Continued)

Facilities Department

The 2017-18 Facilities budget is divided into two parts. The first, Plant Operations, includes expenses relating to the daily operation of the buildings, as well as departmental supervision. The department also supervises capital construction projects and facilities use by outside organizations. The second part, Plant Maintenance, funds the repair and upkeep of District buildings and grounds.

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

Excluding the Plant Improvement budget, the facilities budgets total \$10,522,187, an increase of \$722,800 (7.4%) compared to 2016-17. The largest increase is accounted for by specified contractual work including PA System improvements (\$49,000), Security based initiatives (\$75,000), installation of A/C in server room closets (\$144,000) and District-wide window balance repairs (\$42,000). An increase is also budgeted for the replacement of the current 1987 Jacobsen grounds tractor (\$86,250) and dump truck (\$38,000). An increase in the supplies budget is a result of the mandated lead water filter replacement plan (\$29,400). In addition to contractual salary increases, the salaries line is increased due to the addition of 2.0 FTE cleaning staff (\$92,000) who will be assigned to the additional space at the High School. The annual appropriation for planned repairs/plant improvements (\$1,345,000) and the Transfer to Capital Projects Fund (\$1,699,432 – This represents the projected shortfall in the 2014 Bond Project that requires approval as part of the 2017-18 budget) together constitute what has been referred to as the total Plant Improvement budget. The total amount of \$3,044,432 is \$177,261 higher than the current year. Specific funding requests are shown below.

- Budgeted staffing levels for 2017-18 is increased by 2.0 FTE cleaners due to newly added space at the HS.
- Requested funding for utilities is slightly increased (\$8,738). The District continues to seek ways to reduce its energy usage including the use of LED lighting.
- The budget provides for contracted security personnel at the High School, the Middle School and at Greenacres field on evenings and weekends.
- The contractual and building equipment lines fund maintenance and inspection of HVAC, elevator, playground, gym and other building equipment. Snow plows and other snow removal equipment are replaced as needed. Also included in this category is the purchase of on-site composting equipment in support of the District’s sustainability initiative.
- Funding for general refurbishment in individual buildings remains the same as last year. Principals designate these funds to specific projects. Requests for building refurbishment often exceed allocations.
- Savings in overtime continue to reflect custodial shift changes made several years ago at the elementary schools, which are staffed until 11pm each day. The loss of two positions two years ago was covered by a shift change at the High School, but has impacted daytime operations everywhere. School and community use of the buildings continues to stress custodial staffing levels.
- Investment in major maintenance represents 1.98% of total budget.

	2015-16 Actual Expended	2016-17 Adopted Budget	2016-17 Estimate Expended	2017-18 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec) Budget to Budget	% Budget to Est. Exp.
PLANT DEPARTMENT							
Plant Operation							
Salaries	3,642,598	3,668,351	3,694,937	3,880,101	211,750	5.77%	5.01%
Equipment / Furniture	28,659	33,985	33,985	34,070	85	0.25%	0.25%
Supplies / Materials	182,654	171,475	171,475	171,475	-	0.00%	0.00%
Utilities	2,409,142	2,713,017	2,220,411	2,721,755	8,738	0.32%	22.58%
Contractual and Other	228,996	233,307	243,900	265,107	31,800	13.63%	8.69%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Plant Operation	6,492,049	6,820,135	6,364,708	7,072,508	252,373	3.70%	11.12%
Plant Maintenance							
Salaries	928,172	996,227	986,478	1,007,960	11,733	1.18%	2.18%
Equipment / Furniture	134,809	213,450	153,450	338,900	125,450	58.77%	120.85%
Supplies / Materials	201,931	240,460	240,460	287,260	46,800	19.46%	19.46%
Contractual and Other	1,268,045	1,304,615	1,349,415	1,591,059	286,444	21.96%	17.91%
Building Maintenance Projects	250,694	224,500	224,500	224,500	-	0.00%	0.00%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Plant Maintenance	2,783,651	2,979,252	2,954,303	3,449,679	470,427	15.79%	16.77%
Plant Improv. (Budget is split as Transfer to CPF)*	1,070,589	1,251,931	1,186,048	1,345,000	93,069	7.43%	13.40%
PLANT DEPARTMENT	10,346,289	11,051,318	10,505,059	11,867,187	815,869	7.38%	12.97%

*The total Plant / Capital Improvements budget for 2017-18 totals \$3,044,432. This is \$177,261 more than the prior year combined Capital and Maintenance Plant Improvement budgets. See page 30 for a detailed listing of all projects.

A. Notes to Plant Operations Budget

1. *Salaries and Overtime*

These budget lines cover salaries for custodial services and facilities administration, including the director of plant services, an assistant director responsible for custodial and maintenance staff, a supervisor of special projects, one secretary and a part-time office aide to handle community use of buildings. Salaries are contractually negotiated. The budget includes two additional cleaner bringing the total staff to 48 custodial and cleaner positions for the 2017-18 school year. In addition to general cleaning, the elementary daytime staff sets up and breaks down classroom equipment to accommodate multiple uses of space, especially large instructional spaces.

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

2. *Supplies and Contractual Services*

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

3. *Utilities*

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

The New York Power Authority (NYPA) provides electricity to the District. A contract with Westchester County government and its subdivisions permits electricity charges to fluctuate based on market factors. Increases in electrical delivery charges were granted to Con Edison recently and will be 6.5% a year for the next three years beginning January 2017. Generation charges continue to be lower than expected, but an increase of 8% was approved by NYPA in January 2017. The 2017-18 budget in this area has also been decreased by \$30,000 to reflect 2016-17's electricity spending and in anticipation of the rate increases and commodity increases. Water and sewer costs increased in 2016-17 above the amount we budgeted by a combined \$39,000 and are anticipated to increase by \$10,000 more in 2017-18. Water is purchased from the Village of Scarsdale.

4. *Contractual and Other Services*

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

B. Notes to Plant Maintenance Budget

1. Salaries

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

2. Equipment

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

3. Contractual Services – Maintenance

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

4. 504 Accommodations

Included in a equipment line, this area of the budget funds building accommodations mandated by Section 504 disability determinations, an unfunded federal mandate. This is a relatively new cost category; requests for air conditioning/HEPA filtration continue to grow. The facilities director works with the special education director in determining reasonable and appropriate accommodations as required by law, and with the Assistant Superintendent for Personnel for needed accommodations for staff. This line is funded at \$22,000 for 2017-18. The level of expense, however, is difficult to predict.

5. Building Maintenance Projects - Principals' Allocations

Each principal annually reviews the needs of his/her building and sets priorities for work requests, based on health and safety considerations, enrollment needs, program improvements and general building appearance. Requests are reviewed with the director of facilities. Final determination of approved projects occurs once budget appropriations are approved. These allocations have been reduced by 22% since 2009-10, however, the 2017-18 amount is the same as the current year. Principals' requests for building refurbishment typically exceed available funds.

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

The following is an update of previously funded facilities improvements, and a list for 2017-18 that includes the highest-priority projects. These address safety, security, program and maintenance issues. The total request is \$3,044,432, consisting of \$1,345,000 in Plant Improvement Projects and \$1,699,432 in Transfer to Capital Projects representing the required transfer to fund projects previously approved in the 2014 Bond Project.

Update on Previously Funded Projects

- In 2015-16 funds were requested to replace and relocate the Middle School dust collection system in the technology classroom. The estimated cost was \$70,000; original bids came in more than double this amount. The need for a dust collection system was re-examined versus curriculum requirements. The funds for this project have been released back into the general fund and used as funding for a new CNC Router and Robotics equipment at part of the 2017-18 proposed budget.
- The High School's Dean Field is used for football and baseball, both for interscholastic teams and the local Little League. Repair and renovation of the entire field was proposed for inclusion in the December 2014 bond referendum, but was ultimately removed. Ruts and drainage issues in the baseball field present safety issues for athletes, and the low fence between the field and the parking area results in damage to parked cars from baseballs. In the 2015-16 budget, \$270,000 was allocated for this purpose. During the course of the school year the District commissioned a district wide fields condition study putting on hold the work at Dean Field. The district wide fields condition study along with recommendations from the District's new architectural firm will guide the district's field improvements. Any money previously allocated for Dean Field will be used for those improvements or re-directed for other field improvements as part of the 2018-19 budget.
- District-wide roof repairs were included in the 2016-17 budget for \$325,000. Final Cost: \$316,700.
- At Edgewood, stairs were repaired at the southwest entrance. A budget of \$70,000 was requested for this purpose. Final Cost: \$68,000
- Also at Edgewood, \$271,700 was requested to upgrade the fire alarm to an addressable system that complies with current New York State building code. This is part of a multi-year plan to upgrade the alarm systems at all five elementary schools. Final Cost: \$169,986
- At the Middle School, the original gym bleachers in the main gym need were replaced. \$30,000 was requested for this project. Final Cost: \$35,000
- Also at the Middle School, music room renovations were originally part of the voter approved December 2014 Bond Project. This particular work was removed from the Bond scope of work and included in the 2016-17 budget in the amount of \$400,000. Final Cost: Work is in Progress
- Funds were previously allocated to replace fencing and pave an area of property adjacent to the existing bus compound to provide more storage for buses. The budget for this work was \$334,000. Final Cost: \$287,333
- District-wide paving was completed during the summer of 2016. Total original budget: \$821,931. Final Cost: \$868,118
- According to the District's roofing consultants the District has approximately 24,347 sq. ft. of roof that is in poor condition and needs replacement. The majority of this roofing is located at the High School. \$723,540 was requested to address the work at the High School and \$30,000 to address work at Fox Meadow Elementary School. This work will occur in the summer of 2017.
- Funds were previously allocated to replace fencing and pave an area of Village property adjacent to the existing bus compound to provide more storage for buses. The expansion is needed because of the severe overcrowding in the compound, which has led to injuries and accidents. However, work could not proceed until a new lease agreement was reached with the Village of Scarsdale, as both the compound and the new space are located on their property. In 2013, the Village and District boards approved a new shared services agreement for the maintenance garage and a new lease for the bus compound that greatly expanded the available space, as the Village decided to relocate its water pipes to a more secure location after a major theft. The updated estimated to complete this work requires additional funding of \$190,000 to complete the project in the summer of 2016.

Requested Projects 2017-18

- A Transfer to the Capital Projects Fund in the amount of \$1,699,432 is requested in support of the previously approved December 2014 Bond Project. Bids received for this project were higher than originally anticipated at the time of project development and vote and additional funds are required in order to complete approved projects.
- Also in support of the December 2014 Bond Project is \$425,000. Technology cabling which was not included in the original bond funding is requested to assure that all renovated spaces have up to date technological capabilities (\$175,000). Furniture and equipment funding for new and renovated spaces is also requested (\$250,000).
- At Heathcote, new Grades 2-5 playground equipment is requested. Current equipment is showing signs of age and underserves its targeted student population. Budget: \$125,000
- Also at Heathcote the Building Conditions Survey has identified areas of concrete that are in poor condition and in need of repair. Budget: \$60,000.
- At Fox Meadow, the Building Condition Survey has identified the Hampton Rd. stairway as in poor condition and in need of replacement. Budget: \$145,000
- On an annual basis the District includes painting of the exterior portions of one of its buildings. The 2017-18 budget includes funds for this work at Edgewood. Budget: \$80,000.
- District-wide roof repair and brick re-pointing as identified by the District's roof consultants. Budget: \$325,000.
- District-wide asbestos abatement (vinyl asbestos floor tile). Budget: \$125,000.
- At the Middle School, phased renovation of staff bathrooms. Budget: \$60,000.

2017-18 Plant Improvement & Capital Project Budgets

SCHOOL	PROJECT	Plant Improvement	Transfer to Capital Fund	TOTAL BY LOCATION
Edgewood	Exterior Painting	\$ 80,000	\$ -	\$ 80,000
Heathcote	Grades 2-5 Playground	\$ 125,000	\$ -	\$ 125,000
	Concrete Repairs	\$ 60,000	\$ -	\$ 60,000
Fox Meadow	Hampton Rd. Stairway Replacement	\$ 145,000	\$ -	\$ 145,000
Middle School	Staff Bathroom Renovations	\$ 60,000	\$ -	\$ 60,000
District-wide	Roof - Repairs (GF) Replacement (CPF)	\$ 325,000	\$ -	\$ 325,000
	Additional funding to supplement 2014 Bond Project		\$ 1,699,432	\$ 1,699,432
	Vinyl Asbestos Floor Tile Removal	\$ 125,000	\$ -	\$ 125,000
	Furniture & Equipment to supplement 2014 Project	\$ 250,000	\$ -	\$ 250,000
	Technology Cabling to supplement 2014 Project	\$ 175,000	\$ -	\$ 175,000
	TOTAL PLANT IMPROVEMENT & TRANSFER TO CAPITAL PROJECT FUND	\$ 1,345,000	\$ 1,699,432	\$ 3,044,432

I. GENERAL SUPPORT (Continued)

Administrative Technology Budget

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

The Data Services team manages the student information system (Infinite Campus), which includes District census information, District-wide attendance reporting, student scheduling, health records, report cards, the parent portal, as well as the newly launched 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 year, the equipment budget includes a one-time increase of \$670,000 to allow the District to replace the core network switches and the time clocks in all buildings. The current core network switches are seven years old and the current time clocks are nine years old.

An increase of \$79,000 for BOCES services is necessary to cover the annual licenses for recently implemented systems, such as: AESOP, the District's substitute placement and absence management system; AppliTrack, a staff onboarding system; MyLearningPlan, the District's professional development tracking and management software; OASYS, a system for managing teacher observations, and BoardDocs, the District's system for managing board agendas and policies.

A net decrease of \$7,000 is possible in supplies and technology services accounts due to efficiencies achieved through automation.

	2015-16	2016-17	2016-17	2017-18	Budget to	%	%
	Actual	Adopted	Estimate	Proposed	Budget	Inc. / (Dec)	
ADMINISTRATIVE TECHNOLOGY	Expended	Budget	Expended	Budget	\$ Increase (Decrease)	Budget to Budget	Budget to Est. Exp.
Administrative Technology							
Salaries	509,985	593,427	600,758	616,427	23,000	3.88%	2.61%
Equipment / Furniture	155,002	75,184	85,264	745,302	670,118	891.30%	774.11%
Supplies / Materials	64,196	33,291	34,791	31,300	(1,991)	(5.98%)	(10.03%)
Contractual and Other	194,571	185,423	185,423	180,316	(5,107)	(2.75%)	(2.75%)
BOCES Services	43,591	43,988	72,041	122,903	78,915	179.40%	70.60%
TOTAL ADMINISTRATIVE TECHNOLOGY	967,345	931,313	978,277	1,696,248	764,935	82.14%	73.39%

I. GENERAL SUPPORT (Continued)

Special Items

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

1. *District Insurance*

This line provides for the purchase of District-wide liability insurance from the New York Schools Insurance Reciprocal, a not-for-profit consortium owned by the component school districts. This includes general property and liability policies, flood insurance, Board liability, surety bonds, and an umbrella policy, as well as student accident insurance from a separate carrier. The budget shows an increase of \$13,789, or 2.37% compared to the current year estimated actual, and 0.64% 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 \$35,089 compared to the 2016-17 budgeted assessment, a 6.36% increase. This increase is due to an increase in Scarsdale’s share of the BOCES overhead based on enrollment and student attendance. **See Appendix D for a 10-year history of BOCES assessments.**

4. *Tax Certiorari Appropriation*

The Certiorari Reserve balance as of June 30, 2016 was \$5,109,418, which will need to be increased by another \$800,000 to address the additional filings in the current year. In addition, we have lowered the annual appropriation from \$100,000, as budgeted in 2016-17, to \$25,000 in the 2017-18 Budget. The \$25,000 budget will be used entirely to pay for any claims that either have not been reserved for or it can be used for tax refunds that are covered under other parts of NYS law which are specifically not defined as Tax Certiorari’s. **See Appendix E for a 10-year history of tax certiorari settlements.**

	2015-16 Actual Expended	2016-17 Adopted Budget	2016-17 Estimate Expended	2017-18 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec) Budget to	% Budget to Est. Exp.
SPECIAL ITEMS							
District Insurance	573,634	590,771	580,771	594,560	3,789	0.64%	2.37%
Memberships	28,243	35,633	35,633	35,633	-	0.00%	0.00%
BOCES Administration Charge	517,218	552,096	552,096	587,185	35,089	6.36%	6.36%
Tax Certiorari Payments	96,655	100,000	11,400	25,000	(75,000)	(75.00%)	119.30%
TOTAL SPECIAL ITEMS	1,215,750	1,278,500	1,179,900	1,242,378	(36,122)	(2.83%)	5.30%

Please proceed to the next page

	2015-16 Actual Expended	2016-17 Adopted Budget	2016-17 Estimate Expended	2017-18 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec) Budget to	% Budget to Est. Exp.
II INSTRUCTION							
Admin & Prog. Improv.	5,079,619	5,380,716	5,487,246	6,495,032	1,114,316	20.71%	18.37%
Day School Program	54,621,754	55,375,974	55,415,635	56,782,195	1,406,221	2.54%	2.47%
Special Education	11,837,524	11,835,797	12,573,173	12,497,911	662,114	5.59%	(0.60%)
Instructional Support	1,578,706	1,666,888	1,661,655	1,722,469	55,581	3.33%	3.66%
Pupil Personnel	6,717,625	6,893,924	6,942,821	7,297,963	404,039	5.86%	5.12%
TOTAL INSTRUCTION	79,835,228	81,153,299	82,080,530	84,795,570	3,642,272	4.49%	3.31%
Encumbrances - Year End	558,108	-	-	-	-		
GRAND TOTAL INSTRUCTION	80,393,336	81,153,299	82,080,530	84,795,570	3,642,272	4.49%	3.31%

II. INSTRUCTION

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

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

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

INSTRUCTION	2015-16 Actual Expended	2016-17 Adopted Budget	2016-17 Estimate Expended	2017-18 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	305,420	300,353	305,482	314,265	13,912	4.63%	2.88%
Equipment / Furniture	-	-	-	-	-	0.00%	0.00%
Supplies / Materials	-	9,247	4,500	4,500	(4,747)	(51.34%)	0.00%
Contractual and Other	7,154	29,352	22,352	22,452	(6,900)	(23.51%)	0.45%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Assist. Sup't for Instruc. Office	312,574	338,952	332,334	341,217	2,265	0.67%	2.67%
Supervision							
Salaries							
Salaries - Edgewood	284,553	285,006	288,013	465,805	180,799	63.44%	61.73%
Salaries - Fox Meadow	313,010	330,303	322,419	491,316	161,013	48.75%	52.38%
Salaries - Greenacres	256,798	259,555	264,084	447,574	188,019	72.44%	69.48%
Salaries - Heathcote	278,516	279,306	282,313	461,954	182,648	65.39%	63.63%
Salaries - Quaker Ridge	302,991	314,030	319,226	503,917	189,887	60.47%	57.86%
Salaries - Middle School	806,493	809,650	825,676	807,630	(2,020)	(0.25%)	(2.19%)
Salaries - High School	1,205,913	1,228,532	1,250,505	1,278,261	49,729	4.05%	2.22%
Salaries - Districtwide	-	144,891	147,382	151,067	6,176	100.00%	2.50%
Total Salaries	3,448,274	3,651,273	3,699,618	4,607,524	956,251	26.19%	24.54%
Equipment / Furniture	3,954	16,700	16,700	24,440	7,740	46.35%	46.35%
Supplies / Materials	68,081	59,367	59,367	58,834	(533)	(0.90%)	(0.90%)
Contractual and Other	80,114	104,538	104,538	98,531	(6,007)	(5.75%)	(5.75%)
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Supervision - Principals' Offices	3,600,423	3,831,878	3,880,223	4,789,329	957,451	24.99%	23.43%

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 **\$440,000**

This budget funds projects for the implementation of the transition plan. Last year, 221 curriculum projects were funded, most of which were related to Literacy Instruction at the elementary level and department and interdisciplinary program improvements at the Middle School and High School.

Arts and Aesthetic Education Initiative **\$89,183**

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

Interdependence Institute **\$26,936**

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

Scarsdale Teachers Institute **\$281,072**

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

Center for Innovation **\$50,000**

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

Professional Development **\$348,445**

Teacher Grants \$134,000

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

Enhancing Instruction (Academic Subjects) \$213,000

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

Sustainability Initiative **\$65,000**

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

Curriculum Research and Assessment **\$63,850**

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

INSTRUCTION (Continued)	2015-16 Actual Expended	2016-17 Adopted Budget	2016-17 Estimate Expended	2017-18 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec) Budget to Budget	% Budget to Est. Exp.
PROGRAM IMPROVEMENT							
Staff Development							
Program Improvement	352,272	400,772	443,772	440,000	39,228	9.79%	(0.85%)
Arts & Education Initiative	26,369	84,633	89,183	89,183	4,550	5.38%	0.00%
Interdependence Institute	69,442	26,936	26,936	26,936	-	0.00%	0.00%
Teachers' Institute	261,869	261,535	273,788	281,072	19,537	7.47%	2.66%
Center for Innovation	57,031	50,000	50,000	50,000	-	0.00%	0.00%
Professional Development	313,290	275,410	280,410	348,445	73,035	26.52%	24.26%
Sustainability Initiative	86,349	60,000	60,000	65,000	5,000	8.33%	8.33%
Curriculum Research & Assessment	-	50,600	50,600	63,850	13,250	26.19%	26.19%
Total Staff Development	1,166,622	1,209,886	1,274,689	1,364,486	154,600	12.78%	7.04%
TOTAL ADMIN. & IMPROVEMENT	5,079,619	5,380,716	5,487,246	6,495,032	1,114,316	20.71%	18.37%

II. INSTRUCTION (Continued)

Teaching – Day School Program

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

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

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

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

At the Elementary Schools, enrollment projections show a need for two additional classroom teachers. An additional 2.0 FTE is budgeted to accommodate unexpected enrollment growth anywhere else in the District. The addition of 2.5 FTE reading teachers and a 0.5 FTE Learning Resource teacher completes our initiative to provide support for struggling learners at the elementary level.

At the Middle School, an additional 0.4 FTE is included to provide a before-school Mandarin Enrichment Program.

At the High School, a 1.0 FTE STEAM Coordinator will be added to support the district STEAM initiative.

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. Two years ago, as part of the 2015-16 budget, funding was increased by 5% to address the rising cost of textbooks and supplies. Prior to 2015-16 these allocations had been reduced by 17% compared to the 2009-10 level. Additionally, in 2017-18 we increased the per pupil allocations by another 1.25%. Currently the per pupil allocation is \$260 at the High School, \$235 at the Middle School, and \$168 at the elementary schools.

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

INSTRUCTION (Continued)	2015-16	2016-17	2016-17	2017-18	Budget to	%	%
	Actual Expended	Adopted Budget	Estimate Expended	Proposed Budget	\$ Increase (Decrease)	Inc. / (Dec) Budget to	Budget to Est. Exp.
Day School Program							
Salaries							
Salaries - Edgewood	4,257,829	4,332,383	4,371,605	4,423,910	91,527	2.11%	1.20%
Salaries - Fox Meadow	5,016,128	5,065,742	4,825,849	4,978,756	(86,986)	(1.72%)	3.17%
Salaries - Greenacres	4,149,422	4,174,570	4,015,851	4,041,424	(133,146)	(3.19%)	0.64%
Salaries - Heathcote	3,877,073	3,877,053	3,948,214	3,976,129	99,076	2.56%	0.41%
Salaries - Quaker Ridge	4,513,235	4,497,629	4,902,438	4,967,877	470,248	10.46%	1.33%
Sub-Total Salaries Elem. Schools	21,813,689	21,947,377	22,063,957	22,388,095	440,718	2.01%	1.47%
Salaries - Middle School	11,836,972	11,869,661	11,870,580	12,309,356	439,695	3.70%	3.70%
Salaries - High School	17,061,901	17,230,810	17,405,653	18,145,536	914,726	5.31%	4.25%
Salaries - Districtwide	1,942,776	2,318,936	1,911,563	1,602,834	(716,102)	(30.88%)	(16.15%)
Total Salaries	52,655,338	53,366,784	53,251,753	54,445,821	1,079,037	2.02%	2.24%
 Equipment / Furniture	220,078	215,152	215,152	339,271	124,119	57.69%	57.69%
Supplies / Materials	1,194,942	1,176,043	1,235,493	1,318,498	142,455	12.11%	6.72%
Contractual and Other	462,525	523,495	582,404	547,402	23,907	4.57%	(6.01%)
BOCES Services	88,871	94,500	130,833	131,203	36,703	38.84%	0.28%
 Total Day School Program	54,621,754	55,375,974	55,415,635	56,782,195	1,406,221	2.54%	2.47%

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 an anticipated need for an additional Kindergarten Co-taught section in 2017-18 and the additional related services cost commensurate with that class. An additional .5 FTE is included in the budget in order to even the Learning Resource staffing in each elementary school. This increase is done in conjunction with additional reading support to strengthen both our AIS and mandated resource room services. Finally the budget also accounts for salary adjustments agreed to in the teacher's contract.

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 2017-18 allocation.

INSTRUCTION (Continued)	2015-16 Actual Expended	2016-17 Adopted Budget	2016-17 Estimate Expended	2017-18 Proposed Budget	Budget to Budget \$ Increase (Decrease)	%	%
						Inc. / (Dec)	
						Budget to	Budget to
						Budget	Est. Exp.
Special Education							
Salaries - All Schools	7,048,810	7,150,671	7,727,051	8,150,109	999,438	13.98%	5.48%
Other Costs	51,704	90,799	80,799	88,472	(2,327)	(2.56%)	9.50%
BOCES Services	2,265,710	2,193,350	1,936,592	1,753,644	(439,706)	(20.05%)	(9.45%)
Contractual School Services	2,471,300	2,400,977	2,828,731	2,505,686	104,709	4.36%	(11.42%)
Total Special Education	11,837,524	11,835,797	12,573,173	12,497,911	662,114	5.59%	(0.60%)

II. INSTRUCTION (Continued)

Instructional Support

Audiovisual and Technical Support Services

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

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

This budget includes a net increase of \$3,000 to cover the cost of a growing number of network cable moves, adds, and changes, as well as a one-time increase of \$15,000 to cover the cost to replace the District's cable channel controller which is over eight-years old. Phone system expansions, maintenance and support are budgeted under the Utilities budget.

Instructional Computers

Hardware and software funds support the goals of the District's technology plan. This budget includes salaries for the Director of Instructional Technology and Innovation, network specialists, and hardware technicians. It also provides approximately \$160,000 for software and online services, of which approximately \$75,000 is "reimbursed" by state software aid. This budget also supports the maintenance of the District Web site, helping to facilitate the distribution of online documents and decreasing paper use. The budget also provides for District Internet access and government-mandated Internet filtering services, as well as school library technology and support for subscription databases

Lease-purchase for the long-range technology plan is funded through debt service, but is discussed here. Funds for the next phase of the plan will be \$1,500,000 after three years of flat funding. This budget will continue the elementary 1:1 program in grades 3-5, provide additional technology to the K-2 program, and replace obsolete instructional technology at the Middle School and High School, including the replacement of computers in the High School library. The budget will also provide funds for replacing outdated peripherals and upgrades to classroom display technology.

	2015-16	2016-17	2016-17	2017-18	Budget to	%	%
	Actual	Adopted	Estimate	Proposed	Budget	Inc. / (Dec)	
INSTRUCTIONAL SUPPORT	Expended	Budget	Expended	Budget	\$ Increase (Decrease)	Budget to Budget	Budget to Est. Exp.
Audiovisual Services							
Salaries	366,711	442,972	384,202	393,297	(49,675)	(11.21%)	2.37%
Equipment / Furniture	5,435	6,000	6,000	21,000	15,000	250.00%	250.00%
Supplies / Materials	20,647	23,550	23,550	20,750	(2,800)	(11.89%)	(11.89%)
Contractual and Other	78,496	79,649	79,649	85,500	5,851	7.35%	7.35%
BOCES Services	-	-	-	-	-	#DIV/0!	0.00%
Total Audiovisual Services	471,289	552,171	493,401	520,547	(31,624)	(5.73%)	5.50%
Instructional Computers							
Salaries	640,192	658,040	710,558	729,348	71,308	10.84%	2.64%
Consulting Fees	5,875	2,000	2,000	2,000	-	0.00%	0.00%
Instructional Computer Software	183,951	160,500	160,500	193,240	32,740	20.40%	20.40%
Other Expenses	267,785	289,177	290,196	272,334	(16,843)	(5.82%)	(6.16%)
BOCES Services	9,615	5,000	5,000	5,000	-	0.00%	0.00%
Total Instructional Computers	1,107,417	1,114,717	1,168,254	1,201,922	87,205	7.82%	2.88%
TOTAL INSTRUCTIONAL SUPPORT	1,578,706	1,666,888	1,661,655	1,722,469	55,581	3.33%	3.66%

II. INSTRUCTION (Continued)

Pupil Personnel Services

Guidance

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

Contractual Services

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

Psychological Services

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

Health Services

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

Interscholastic Athletics

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

	2015-16	2016-17	2016-17	2017-18	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	2,448,341	2,460,191	2,459,858	2,522,293	62,102	2.52%	2.54%
Equipment / Furniture	-	-	-	-	-	0.00%	0.00%
Supplies / Materials	2,711	2,913	2,913	3,031	118	4.05%	4.05%
Contractual and Other	249,773	260,373	251,957	260,072	(301)	(0.12%)	3.22%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Guidance	2,700,825	2,723,477	2,714,728	2,785,396	61,919	2.27%	2.60%
Psychological Services							
Salaries	1,389,735	1,500,565	1,464,940	1,502,735	2,170	0.14%	2.58%
Equipment / Furniture	751	600	600	600	-	0.00%	0.00%
Supplies / Materials	16,709	16,591	16,591	12,600	(3,991)	(24.06%)	(24.06%)
Contractual and Other	745	837	837	1,500	663	79.21%	79.21%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Psychological Services	1,407,940	1,518,593	1,482,968	1,517,435	(1,158)	(0.08%)	2.32%
Health Services							
Salaries	945,933	912,704	938,519	1,031,607	118,903	13.03%	9.92%
Equipment / Furniture	-	1,000	1,000	1,500	500	50.00%	50.00%
Supplies / Materials	25,240	22,540	22,540	30,141	7,601	33.72%	33.72%
Contractual and Other	188,435	191,140	198,140	204,049	12,909	6.75%	2.98%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Health Services	1,159,607	1,127,384	1,160,199	1,267,297	139,913	12.41%	9.23%
Interscholastic Athletics							
Salaries	1,102,597	1,160,441	1,186,530	1,236,106	75,665	6.52%	4.18%
Equipment / Furniture	23,860	7,000	7,000	25,000	18,000	257.14%	257.14%
Supplies / Materials	50,020	58,729	58,729	65,729	7,000	11.92%	11.92%
Contractual and Other	155,398	183,300	208,850	276,550	93,250	50.87%	32.42%
BOCES Services	117,378	115,000	123,817	124,450	9,450	8.22%	0.51%
Total Interscholastic Athletics	1,449,253	1,524,470	1,584,926	1,727,835	203,365	13.34%	9.02%
TOTAL PUPIL PERSONNEL SVCS.	6,717,625	6,893,924	6,942,821	7,297,963	404,039	5.86%	5.12%

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	2015-16 Actual Expended	2016-17 Adopted Budget	2016-17 Estimate Expended	2017-18 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec) Budget to	% Budget to Est. Exp.
III TOTAL PUPIL TRANSPORTATION	3,615,706	4,231,347	3,946,516	4,123,805	(107,542)	(2.54%)	4.49%
Encumbrances - Year End	-	-	-	-	-		
GRAND TOTAL PUPIL TRANS.	3,615,706	4,231,347	3,946,516	4,123,805	(107,542)	(2.54%)	4.49%

III. PUPIL TRANSPORTATION

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

The District provides transportation to eligible students under three broad categories:

- All Scarsdale students residing 1.5 miles or more from the District school they attend are eligible for transportation. The District provides transportation for approximately 1,850 students for regular education programs in the District, or almost 40% of District students. This percentage remains consistent over time.
- By law, the District must transport students living 1.5 miles or more from private/parochial schools located within a 15-mile radius of their Scarsdale address. Special education students attending District-approved programs inside and outside Scarsdale are eligible for transportation without regard to distance. We transport 247 students to 60 private, parochial and special education programs both in and out of Scarsdale. Local parochial school students are transported to special education services in District buildings. Special education students now require nine bus monitors to provide supervision. The department works with the Special Education Director to determine this staffing.
- The District transports students to athletic and other extracurricular events and on school-related field trips where possible.

The need for drivers after school for sports and activities has continued to grow. The District tries to address this need economically by hiring four part-time drivers for the after-school period. The drivers' current contract expires in June 30, 2017.

Fuel costs have decreased recently. The 2016-17 budget assumed a cost per gallon of \$2.50; the most recent billing from the Village of Scarsdale reflected a price of \$1.90 per gallon for diesel, and \$1.80 per gallon for unleaded gasoline. The 2017-18 gasoline budget will remain at \$2.50 per gallon to accommodate unforeseen fluctuations.

The District's fleet is aging, and its average age exceeds nine years. A long-range vehicle replacement program is supported by a rigorous evaluation process. No large buses were purchased in 2007-08 and 2011-12 and one each was purchased in 2008-09, 2009-10, 2010-11, and 2013-14. Two large buses were funded in 2014-15 and one large bus, three mini-buses, one wheelchair van, and two small vehicles were funded in 2015-16. In 2016-17 two large buses and two mini-buses were purchased. In the 2017-18 budget one large bus, 4 mini-buses, and two small vehicles are requested totaling \$350,000. The District needs to make similar additions to the fleet each year in order to keep up with appropriate vehicle replacement. If the District does not replace buses as scheduled, it may need to enter into a new lease-finance arrangement in coming years. The equipment line also includes an allowance for replacing radio equipment. **See Appendix H for detailed vehicle information.**

Contracted Services is the second largest component of this budget, but is anticipated to decrease next year as budgets are better aligned with actual expenses. 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. The rental cost for this space is \$126,305, which includes an increase in leased space to better accommodate the buses. This cost-effective relationship has improved the efficiency and effectiveness of our maintenance program, as evident from outstanding report cards (the equivalent of an "A") from the state's Dept. of Transportation.

	2015-16 Actual Expended	2016-17 Adopted Budget	2016-17 Estimate Expended	2017-18 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec) Budget to Budget	% Budget to Est. Exp.
DISTRICT OPERATED VEHICLES							
Salaries	2,211,928	2,447,373	2,269,654	2,323,736	(123,637)	(5.05%)	2.38%
Equipment / Furniture	333,589	311,400	304,525	353,000	41,600	13.36%	15.92%
Supplies / Materials	137,348	248,450	190,140	250,450	2,000	0.80%	31.72%
Contractual and Other	57,063	83,245	83,245	64,045	(19,200)	(23.06%)	(23.06%)
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total District Operated Vehicles	2,739,926	3,090,468	2,847,564	2,991,231	(99,237)	(3.21%)	5.05%
CONTRACTUAL SERVICES							
Garage Equipment	-	-	-	-	-	0.00%	0.00%
Vehicle Maint. & Repair	865,470	972,184	934,707	976,769	4,585	0.47%	4.50%
Lease - Maintenance Facility	-	126,305	126,305	126,305	-	0.00%	0.00%
Contractual and Other	10,310	27,140	27,140	14,500	(12,640)	(46.57%)	(46.57%)
Athletics & Extracurricular	-	10,800	10,800	15,000	4,200	38.89%	38.89%
BOCES Services	-	4,450	-	-	(4,450)	(100.00%)	#DIV/0!
Total Contractual Services	875,780	1,140,879	1,098,952	1,132,574	(8,305)	(0.73%)	3.06%
TOTAL TRANSPORTATION	3,615,706	4,231,347	3,946,516	4,123,805	(107,542)	(2.54%)	4.49%

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	2015-16 Actual Expended	2016-17 Adopted Budget	2016-17 Estimate Expended	2017-18 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec) Budget to	% Budget to Est. Exp.
IV TOTAL COMMUNITY SVCS.	408,815	379,126	399,126	341,123	(38,003)	(10.02%)	(14.53%)
Encumbrances - Year End	-	-	-	-	-		
GRAND TOTAL COMMUNITY SVCS.	408,815	379,126	399,126	341,123	(38,003)	(10.02%)	(14.53%)

IV. COMMUNITY SERVICES

Civic Activities and Census

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

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

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

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

Teen Center The funding for the Scarsdale Teen Center is not included in the 2017-18 budget.

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.

	2015-16 Actual Expended	2016-17 Adopted Budget	2016-17 Estimate Expended	2017-18 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec) Budget to Budget	% Budget to Est. Exp.
CIVIC ACTIVITIES							
Recreation Department	48,243	40,106	40,106	41,008	902	2.25%	2.25%
Community Groups	41,576	46,882	46,882	47,937	1,055	2.25%	2.25%
School Functions	146,992	147,039	147,039	150,347	3,308	2.25%	2.25%
Teen Center	65,000	65,000	65,000	-	(65,000)	(100.00%)	(100.00%)
Total Civic Activities	301,811	299,027	299,027	239,293	(59,734)	(19.98%)	(19.98%)
CENSUS	107,004	80,099	100,099	101,830	21,731	27.13%	1.73%
TOTAL COMMUNITY SVC.	408,815	379,126	399,126	341,123	(38,003)	(10.02%)	(14.53%)

Please proceed to the next page

	2015-16 Actual Expended	2016-17 Adopted Budget	2016-17 Estimate Expended	2017-18 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec) Budget to	% Budget to Est. Exp.
V UNDISTRIBUTED							
Employee Benefits	33,692,025	37,405,897	33,996,234	35,267,956	(2,137,941)	(5.72%)	3.74%
Debt Service - Lease Purchases	2,087,705	2,228,635	2,209,774	2,308,324	79,689	3.58%	4.46%
Debt Service - Bonds	7,653,830	7,667,775	7,611,950	7,668,800	1,025	0.01%	0.75%
TOTAL UNDISTRIBUTED	43,433,560	47,302,307	43,817,958	45,245,080	(2,057,227)	(4.35%)	3.26%
Encumbrances - Year End	-	-	-	-	-		
GRAND TOTAL UNDISTRIBUTED	43,433,560	47,302,307	43,817,958	45,245,080	(2,057,227)	(4.35%)	3.26%

V. UNDISTRIBUTED COSTS

Employee Benefits

Teachers Retirement System/Employee Retirement System Assessments

These are mandatory contributions to the NYS Retirement Systems. 2017-18 contribution rates for the Teachers' Retirement System (TRS) will decrease substantially as a result of investment returns; the rate for the Employees' Retirement System (ERS) will also fall slightly. For the ERS, the required contribution for 2016-17 was 15.2% of salary; for 2017-18, that rate will decrease to 15.1% or 0.66% less. The TRS contribution for 2016-17 was 11.72% of salary; for 2017-18, that rate will decrease to 9.80%, a 16.4% decrease.

Social Security/Medicare

This represents the District's share of the FICA tax. For 2017 the maximum wage base is \$127,200. Because the District's fiscal year covers two calendar years, we must estimate the maximum wage for 2018. This budget assumes an increase in the 2018 maximum wage base based on recent trends. Coupled with contractual salary increases, this will result in a 5.44% budget-to-estimated actual increase in FICA expense.

Health Insurance

The budget for the self-insured health plan is decreasing 2.37% on a budget to budget basis and 11.34% when compared to this year's estimated actual result. This number reflects the fourth year of a premium contribution to health care by members of the Scarsdale Teachers' Association as well as contributions from all other bargaining units. The District relies on stop-loss insurance to reduce its risk from excessive claims volatility.

Dental Insurance and Other Union Welfare Funds

The Scarsdale Teachers Association, regardless of the union affiliation of the employee, manages dental insurance and other items included in the District's benefit package. The District pays the STA a contractually stipulated amount, times the number of covered employees. The 2017-18 contribution of \$1,936 per full-time employee is unchanged for three years, since 2015-16.

Life Insurance

The District pays for term life insurance for nearly all District employees. The cost is expected to increase 5.0% after a 1.37% decrease in the current year projected costs compared to the 2015-16 actual costs.

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. The budget has not changed year to year.

Workers' Compensation

This mandated coverage is estimated to increase by 1.02% compared to the current year actual and budget. These increases are based on the District's recent experience in our workers' compensation consortium as well as a current year increase in earnings on the consortium investments.

Other Benefits

This category primarily includes the contractually negotiated reimbursement to District retirees for Medicare premiums. These reimbursements have increased compared to the prior year 2015-16 actual costs; however the increase was not as much as we originally budgeted in 2016-17 due to a successfully negotiated reduction in benefits. Although the budget is decreasing year to year, the District is expecting a similar increase in actual costs in 2017-18. This item also includes the Employee Assistance Program, disability insurance, and 403(b) administrator's fees.

UNDISTRIBUTED EXPENSES	2015-16 Actual Expended	2016-17 Adopted Budget	2016-17 Estimate Expended	2017-18 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec) Budget to Budget	% Budget to Est. Exp.
EMPLOYEE BENEFITS							
Teachers' Retirement	8,210,890	8,304,672	7,528,481	6,500,000	(1,804,672)	(21.73%)	(13.66%)
Employees' Retirement	2,112,940	2,378,151	2,354,449	2,362,782	(15,369)	(0.65%)	0.35%
Social Security / Medicare	5,570,265	5,857,600	5,744,105	6,056,337	198,737	3.39%	5.44%
Health Insurance	14,940,001	17,536,577	15,376,577	17,120,845	(415,732)	(2.37%)	11.34%
Dental Insurance	1,157,728	1,175,152	1,179,024	1,198,384	23,232	1.98%	1.64%
Life Insurance	204,390	214,610	201,600	211,680	(2,930)	(1.37%)	5.00%
Unemployment Insurance	12,100	66,586	30,000	66,586	-	0.00%	121.95%
Workers' Compensation	549,393	578,053	578,053	583,956	5,903	1.02%	1.02%
Other Benefits	934,317	1,294,496	1,003,945	1,167,386	(127,110)	(9.82%)	16.28%
TOTAL EMPLOYEE BENEFITS	33,692,025	37,405,897	33,996,234	35,267,956	(2,137,941)	(5.72%)	3.74%

V. UNDISTRIBUTED COSTS (Continued)

Debt Service

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

In October 2010, the District refinanced the outstanding balances of the June 2002 debt, saving \$2,7000,000 over a nine-year period or an average of \$300,000 per year.

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

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

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

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

In June 2015, the District issued a one-year Bond Anticipation Note (BAN) in the amount of \$1,675,000 to fund the initial stages of this work.

In June 2016, the District issued a one-year Bond Anticipation Note (BAN) in the amount of \$5,000,000 to fund the continuing initial stages of this work. \$1,645,000 of this BAN will be paid off permanently.

In April 2017, the District expects to issue the remaining portion (\$14,800,000) of the original \$18,120,000 project authorized in December 2014.

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 \$1,500,000 in computer equipment as a continuation of its long-range replacement plan. This is a 7.2% increase compared to the prior year lease purchase of \$1,399,000. Future increases are likely to continue to implement this robust program.

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

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

See Appendix J, page 5

UNDISTRIBUTED EXPENSES (CONTINUED)	2015-16 Actual Expended	2016-17 Adopted Budget	2016-17 Estimate Expended	2017-18 Proposed Budget	Budget to Budget \$ Increase (Decrease)	% Inc. / (Dec) Budget to	% Budget to Est. Exp.
DEBT SERVICE							
Lease Purchases							
Lease Purchase - Computers	1,237,440	1,360,334	1,359,509	1,458,059	97,725	7.18%	7.25%
Lease Purchase - Energy Performance Contract	621,195	621,195	621,195	621,195	-	0.00%	0.00%
Lease Purchase - Copiers	229,070	247,106	229,070	229,070	(18,036)	(7.30%)	0.00%
Lease Purchase - Buses	-	-	-	-	-	0.00%	0.00%
Total Lease Purchases	2,087,705	2,228,635	2,209,774	2,308,324	79,689	3.58%	4.46%
Bonds							
Principal Payments	6,500,000	6,465,000	6,615,000	6,485,000	20,000	0.31%	(1.97%)
Interest Payments	1,153,830	1,202,775	996,950	1,183,800	(18,975)	(1.58%)	18.74%
Total Bonds	7,653,830	7,667,775	7,611,950	7,668,800	1,025	0.01%	0.75%
TOTAL DEBT SERVICE	9,741,534	9,896,410	9,821,724	9,977,124	80,714	0.82%	1.58%

Fund Balance and Budget Surplus

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

Budget surpluses result from lower than anticipated costs in budget categories, specifically health insurance claims, special education costs, and utility costs. Each of these budget categories are 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 claims and utility costs are all projected to be under-budget and are the primary drivers of the projected surplus.

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

In 2015-16 the District was able to further strengthen its financial position by increasing the total fund balance to \$20.7 million as of June 30, 2016.

Additionally, with a projected surplus of revenues over expenditures, the District is projected to be well positioned for the year-ending June 30, 2017. This surplus will allow the Undesignated Fund Balance to rise close to the maximum level under state law (4%), the health insurance reserve to grow to \$5.05 million as a protection against unanticipated deficits from the self-insured health plan, and an additional \$800 thousand infusion into the tax certiorari reserve, bringing that reserve to \$5.9 million to insulate the District against a historically significant number of potential tax certiorari refunds.

In addition, a projected one-time increase of \$1,699,432 will be allocated as Assigned Fund Balance bringing that total to \$2,799,432 as a direct offset to the 2017-18 tax levy. The goal would be to decrease the Assigned Fund Balance back to the 2016-17 level of \$1,100,000 for the 2018-19 Budget. In order to achieve this goal, the District is budgeting approximately \$1.6 million of one-time purchases within the 2017-18 Budget itself. Since the 2017-18 Budget has both one-time revenues and one-time expenditures, the elimination of these items for the 2018-19 Budget should come close to achieving this goal.

Budget Surplus and Fund Balance (Continued)

The District maintains the following reserve accounts:

Tax Certiorari Reserve This reserve funds settlements arising out of property tax litigation. Tax certiorari lawsuits claiming over-assessment may be filed by a property owner for several years in a row, and the timing of settlements is highly uncertain. Settlements are traditionally negotiated by the Village of Scarsdale, representing both the Village and the District. Funds are reserved on a claim-by-claim basis. This reserve is projected to need to be increased again as of June 30, 2018 due to a backlog of the current Tax Certiorari proceedings which will result in the taxpayers filing an additional year of claims prior to the current claims being able to be finalized and corrected for future tax assessment rolls.

Health Insurance Reserve The District uses a self-insured health plan, which is estimated to have saved taxpayers millions of dollars since inception, but which, by its nature, is volatile and unpredictable. This reserve, also known as a “rate stabilization reserve,” was recently authorized by the New York State legislature and signed into law by the governor. It is projected to be funded at \$5.05 million and would be used to fund deficits related to the health plan.

Debt Service Reserve The debt service reserve is generated by interest earned on voter-authorized capital borrowing during the construction process as well as unspent capital project balances. Funds from this reserve can be appropriated by the Board as a revenue item for the general fund at any time.

Retirement Contribution Reserve This reserve is available to fund contributions to the State Retirement System for non-certified staff. This reserve will remain unchanged from prior year, as retirement costs decreased in 2016-17 and will decrease again in 2017-18. This reserve is projected to possibly increase as of June 30, 2018 by an additional \$200,000. This may or may not occur and is contingent upon next year’s actual results which are not known at this time.

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 2016-17 Undesignated Fund Balance will decrease slightly from 3.95% as of June 30, 2016, to approximately 3.75% as of June 30, 2017, still close to the 4% maximum level under state law.

Designated for Next Year This is the amount of surplus shown as a revenue item (“Prior Year Surplus”) in the budget, offsetting tax levy by the same amount. The 2017-18 budget plan calls for using \$2,799,432 of the current year surplus as a revenue item. See page 55 for a more detailed discussion of the plan for this designation of fund balance.

Fund Balance Projection for 2016/17 and 2017/18

Category	2016-17 Orig. Bud.	2016-17 Est. Actual	2016-17 Est. Surplus (Deficit)		2017-18 Prop. Bud.	2017-18 Est. Actual	2017-18 Est. Surplus (Deficit)	
Revenue:								
Tax Levy	140,142,277	140,142,277	-		141,490,126	141,490,126	-	
State Aid	6,832,333	6,809,942	(22,391)		6,868,217	6,868,217	-	
Interest Earnings	239,185	312,000	72,815		403,000	403,000	-	
Interest - Reserves	8,700	32,500	23,800		41,980	41,980	-	
Prior Year Fund Balance used	1,100,000	-	(1,100,000)		2,799,432	-	(2,799,432)	
Reserves - Budgeted to be used	-	-	-		-	-	-	
All Other - Including PILOT's	2,131,802	2,023,791	(108,011)		2,088,010	2,088,010	-	
Total Revenue	150,454,297	149,320,510	(1,133,787)		153,690,765	150,891,333	(2,799,432)	(A.)
Expenditure:								
Teaching Salaries (all codes)	60,202,926	60,504,020	(301,094)		61,975,923	61,975,923	-	
Special Education (net of Sal)	4,685,126	4,846,122	(160,996)		4,347,802	4,347,802	-	
Oil / Gas	1,082,000	841,000	241,000		1,082,000	1,082,000	-	
Health Insurance	17,536,577	15,376,577	2,160,000		17,120,845	17,120,845	-	
All Other	66,947,668	65,572,640	1,375,028		69,164,195	69,164,195	-	
Other Fund Balance Items	-	(507,726)	507,726		-	(507,726)	507,726	
Total Expenditures	150,454,297	146,632,633	3,821,664		153,690,765	153,183,039	507,726	(B.)
	June 30, 2016 Actual	June 30, 2017 Est. Actual	Changes (+/-) to Fund Balance		June 30, 2018 Est. Actual	Current 2017-18 Est. Act.	Changes (+/-) to Fund Balance	
Fund Balance:								
Tax Certiorari Reserve	5,109,418	5,924,746	815,328		6,642,520	6,642,520	-	
Health Insurance	4,700,000	5,050,732	350,732		5,050,732	5,050,732	-	
Debt Service	420,429	421,690	1,261		422,955	422,955	-	
Retirement Contribution Reserve	2,082,835	2,089,084	6,249		2,295,351	2,295,351	-	
Undesignated	5,936,832	5,756,707	(180,125)		4,239,126	4,239,126	-	
All Other	5,000	-	(5,000)		-	-	-	
Current Year Encumbrances	1,384,838	1,384,838	-		1,384,838	1,384,838	-	
Subtotal - Before Est. Budgeted Designations	19,639,352	20,627,797	988,445		20,035,523	20,035,523	-	
Fund (PY) Balance Designated to be used	1,100,000	-	(1,100,000)		1,100,000	-	(1,100,000)	
Est. (CY) Fund Balance Designated to be used	-	2,799,432	2,799,432		-	1,100,000	1,100,000	
Subtotal - Estimated Budgeted Designations	1,100,000	2,799,432	1,699,432		1,100,000	1,100,000	-	
Total Fund Balance	20,739,352	23,427,229	2,687,877		21,135,523	21,135,523	-	
Prior Year Fund Balance as of June 30, 2016	20,739,352	Proj. CY Fund Balance as of June 30, 2018			21,135,523	#		
Current Year Revenue Surplus (Deficit)	(1,133,787)	Surplus Fund Bal. Designated to be used on July 1, 2018			(1,100,000)			
Current Year Expenditure Surplus (Deficit)	3,821,664	Proj. CY Fund Balance as of July 1, 2018			20,035,523			
Proj. Current Year Fund Balance as of June 30, 2017	23,427,229							
Other Fund Bal. Designated to be used on July 1, 2017	-							
Surplus Fund Bal. Designated to be used on July 1, 2017	(2,799,432)							
Proj. Next Year Fund Bal, as of July 1, 2017	20,627,797							

The amounts to be used as "Revenue" for the 2018/19 Budget are not known at this time, however the District projects the surplus used to return to \$1,100,000.

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

Scarsdale Union Free School District

Estimated Fund Balance

Total All Fund Balances at End of Fiscal Year 2015-16	\$20,739,352
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Restricted Fund Balance (Reserved)

Reserve for Liability	\$5,000	
Employee Retirement Reserve (ERS) - Net of CY designated amount	\$2,082,835	
Debt Service Reserve Balance - Net of CY designated amount	\$420,429	
Reserve for Health Insurance	\$4,700,000	
Reserve for Tax Certiorari 2005-2006	\$309,955	
Reserve for Tax Certiorari 2006-2007	\$315,326	
Reserve for Tax Certiorari 2007-2008	\$322,594	
Reserve for Tax Certiorari 2008-2009	\$342,380	
Reserve for Tax Certiorari 2009-2010	\$356,184	
Reserve for Tax Certiorari 2010-2011	\$302,723	
Reserve for Tax Certiorari 2011-2012	\$311,038	
Reserve for Tax Certiorari 2012-2013	\$347,717	
Reserve for Tax Certiorari 2013-2014	\$163,816	
Reserve for Tax Certiorari 2014-2015	\$1,150,754	
Reserve for Tax Certiorari 2015-2016	\$1,186,931	
<i>Total Restricted Fund Balance</i>		\$12,317,682

Assigned Fund Balance

Reserved for Encumbrances		\$1,384,838
Designated and Appropriated to 2016-17 Budget	\$1,100,000	
Appropriated Debt Service Reserve to 2016-17 Budget	\$0	
Appropriated ERS Reserve to cover ERS costs in 2016-17 Budget	\$0	
Sub-Total Assigned Fund Balance as per Budget		\$1,100,000

<u>Unassigned and Undesignated Fund Balance as of 7-1-16</u>	\$5,936,832
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Total All Fund Balance (restricted, assigned and unassigned)	\$20,739,352
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2016-17 Estimated Actual Revenues	\$	149,320,510	
2016-17 Estimated Actual Expenditures, net of encumbrances	\$	(146,632,633)	
Miscellaneous Adjustment - Repair Reserve Rounding	\$	-	
Surplus (Deficit) caused by Actual Estimated Results			\$ 2,687,877

Estimated Total All Fund Balances at End of Fiscal Year 2016-17	\$23,427,229
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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)	\$23,427,229
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Restricted Fund Balance (Reserved)

Reserve for Liability	\$0	
Employee Retirement Reserve (ERS) - Net of CY designated amount	\$2,089,084	
Debt Service Reserve Balance - Net of CY designated amount	\$421,690	
Reserve for Health Insurance	\$5,050,732	
Reserve for Tax Certiorari 2005-2006	\$0	
Reserve for Tax Certiorari 2006-2007	\$0	
Reserve for Tax Certiorari 2007-2008	\$0	
Reserve for Tax Certiorari 2008-2009	\$3,645	
Reserve for Tax Certiorari 2009-2010	\$11,670	
Reserve for Tax Certiorari 2010-2011	\$21,497	
Reserve for Tax Certiorari 2011-2012	\$44,505	
Reserve for Tax Certiorari 2012-2013	\$72,310	
Reserve for Tax Certiorari 2013-2014	\$41,916	
Reserve for Tax Certiorari 2014-2015	\$1,639,944	
Reserve for Tax Certiorari 2015-2016	\$1,695,633	
Reserve for Tax Certiorari 2016-2017	\$2,393,626	
<i>Total Restricted Fund Balance</i>		\$13,486,252

Assigned Fund Balance

Reserved for Encumbrances		\$1,384,838
Offset to Tax Levy:		
Designate and Appropriated to 2017-18 Budget	\$2,799,432	
Appropriated ERS Reserve to cover ERS costs	\$0	
Appropriated Debt Service Reserve to 2017-18 Budget	\$0	
<i>Sub-Total Assigned Fund Balance to Reduce Levy</i>		\$2,799,432

<u>Unassigned and Undesignated Fund Balance 7-1-17 (Estimated)</u>	\$5,756,707
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Total Estimated All Fund Balance (restricted, assigned and unassigned)	\$23,427,229
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2017-18 Estimated Actual Revenues, Net of Designated Fund Balance for Subsequent Year	\$	151,501,333	
2017-18 Estimated Actual Expenditures, net of encumbrances	\$	(153,793,039)	
Miscellaneous Adjustment - None	\$	-	
Surplus (Deficit) caused by Actual Estimated Results		\$	(2,291,706)

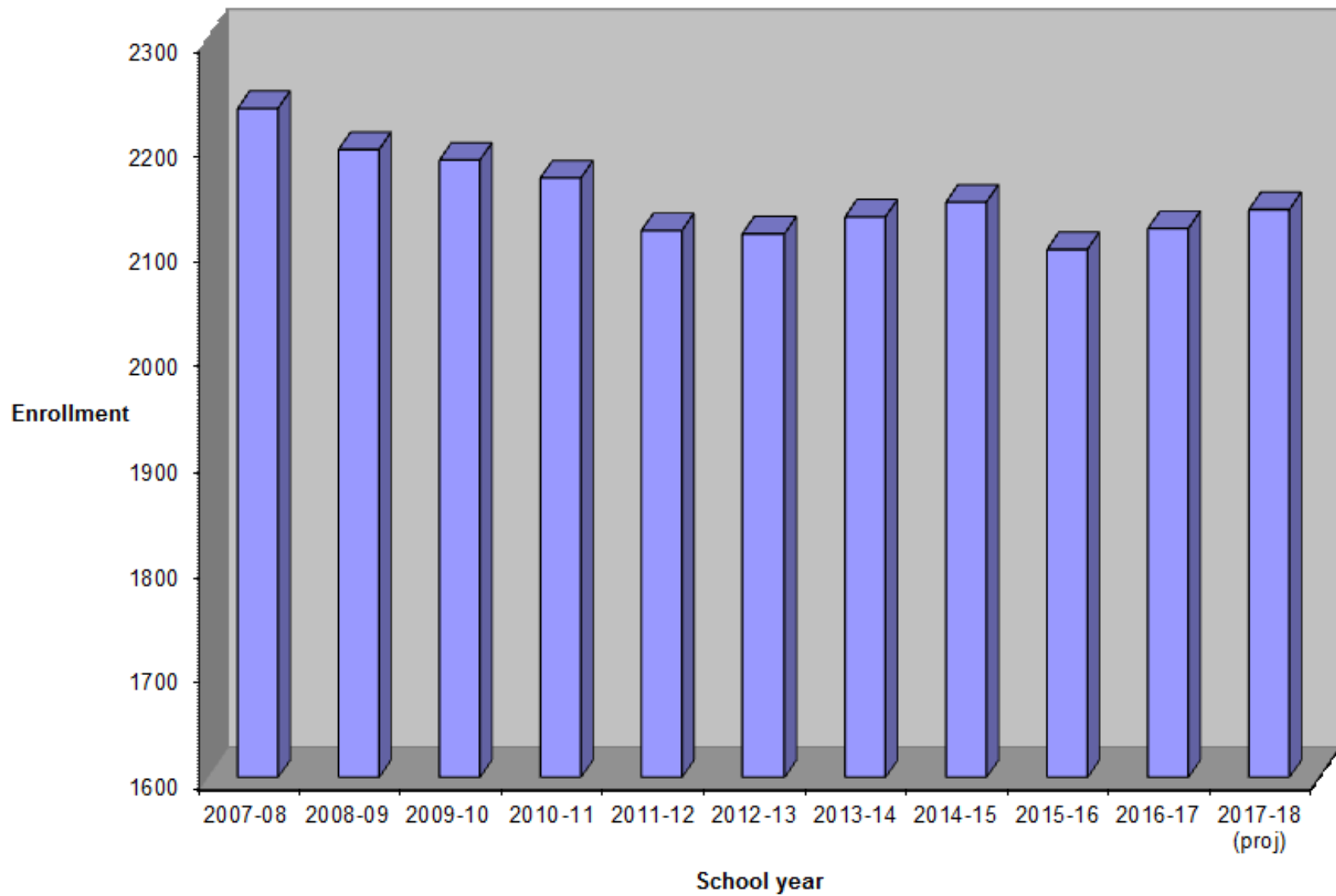
Estimated Total All Fund Balances at End of Fiscal Year 2017-18	\$21,135,523
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Summary of 2015-16 Actual Grant Expenditures and 2016-17 Grant Awards							
	Grant #51 Title II - A Teacher / Principal Training / Recruitment	Grant #52 IDEA - Part B Section 619 Funds	Grant #53 IDEA - Part B Section 611 Funds	Grant #00 Teacher Center Grant	Grant # 57 Title III LEP	Grant #67 Section 4408 Summer School Spec. Ed. Aid	
	2015-16 Actual Costs	2015-16 Actual Costs	2015-16 Actual Costs	2015-16 Actual Costs	2015-16 Actual Costs	2015-16 Actual Costs	Grand Total
Professional Salaries			9,336	30,400			39,736
Support Staff Salaries		7,212		16,362			23,574
Purchased Services	72,912	11,061	563,034		-	289,942	936,949
Supplies and Materials			26,662		15,251		41,913
Travel Expenses			-				-
Transportation						57,105	57,105
BOCES Services			199,173				199,173
Minor Remodeling							-
Equipment							-
2015/16 Total	72,912	18,273	798,205	46,762	15,251	347,047	1,298,450
Anticipated Recurring Costs (Not Budgeted Elsewhere)	72,912	18,273	798,205	46,762	15,251	347,047	1,298,450
Surplus Funds	-	-	-	-	-	-	-
(This amount is guestimated)							
2015/16 Total	72,912	18,273	798,205	46,762	15,251	347,047	1,298,450
We intend on using 100% of the 2016-17 funds for the balanced literacy program as noted on page 37.	Almost 50% of these funds are "pass - through" funds for other Districts. We are the Lead Agency. The remaining balance of approx. \$10K is used for other special education services.	Almost 15% of these funds are "pass - through" funds for other Districts. We are the Lead Agency. The remaining balance of approx. \$700K is used for other special education services, including speech therapy, OT & PT services and other services that are not adequately budgeted within the General Fund.	In 2010/11, the funding for the grant was eliminated. In 2011-12 funding was restored on a limited basis and has continued into 2016-17. We do not know if this grant will continue into 2017-18.	In 2010/11, the funding for the grant was eliminated. In 2011-12 funding was restored on a limited basis. In 2012-13 we also received a "one-time" funding of approx. \$100K, which was not continued into 2013-14. The limited funding continued into 2016-17.	The state reimburses us 80% of the Special Education related summer school costs. These costs vary each year, sometimes significantly. All of these dollars are used to offset our special ed. costs that are initially recorded in the General Fund.		
2016/17 Grant Awards	71,831	20,463	884,230	46,762	15,741	230,000	1,269,027
Increase (Decrease)	(1.48%)	11.98%	10.78%	0.00%	3.21%	(33.73%)	(2.27%)
2017/18 Grant Expectations	No change in inteded use is planned for the 2017/18 funds.	No change in inteded use is planned for the 2017/18 funds.	No change in inteded use is planned for the 2017/18 funds.	No change in inteded use is planned for the 2017/18 funds.	No change in inteded use is planned for the 2017/18 funds.	We are planning on the State's continuation of funding this program.	
Note: The 2017-18 Grant Awards are not known at this time. The written grant requests are prepared during the summer and are normally approved during the same time period. Therefore, we will not know th actual amounts till late summer. However, where possible, we have noted our intended changes in the use of these grants.							

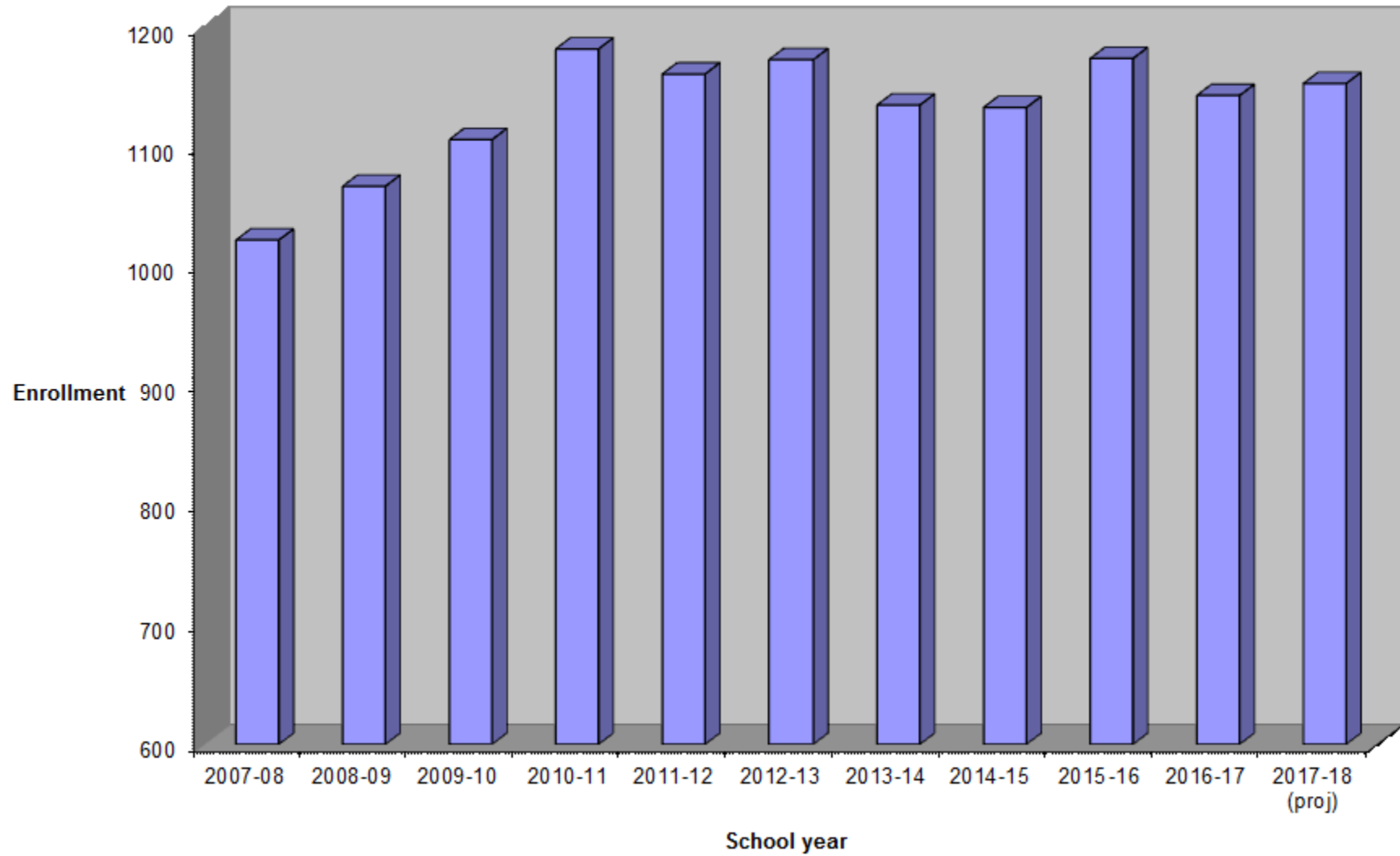
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APPENDIX - A

ELEMENTARY ENROLLMENT - 10 YR GROWTH



MIDDLE SCHOOL ENROLLMENT - 10 YR. GROWTH



HIGH SCHOOL ENROLLMENT - 10 YR GROWTH

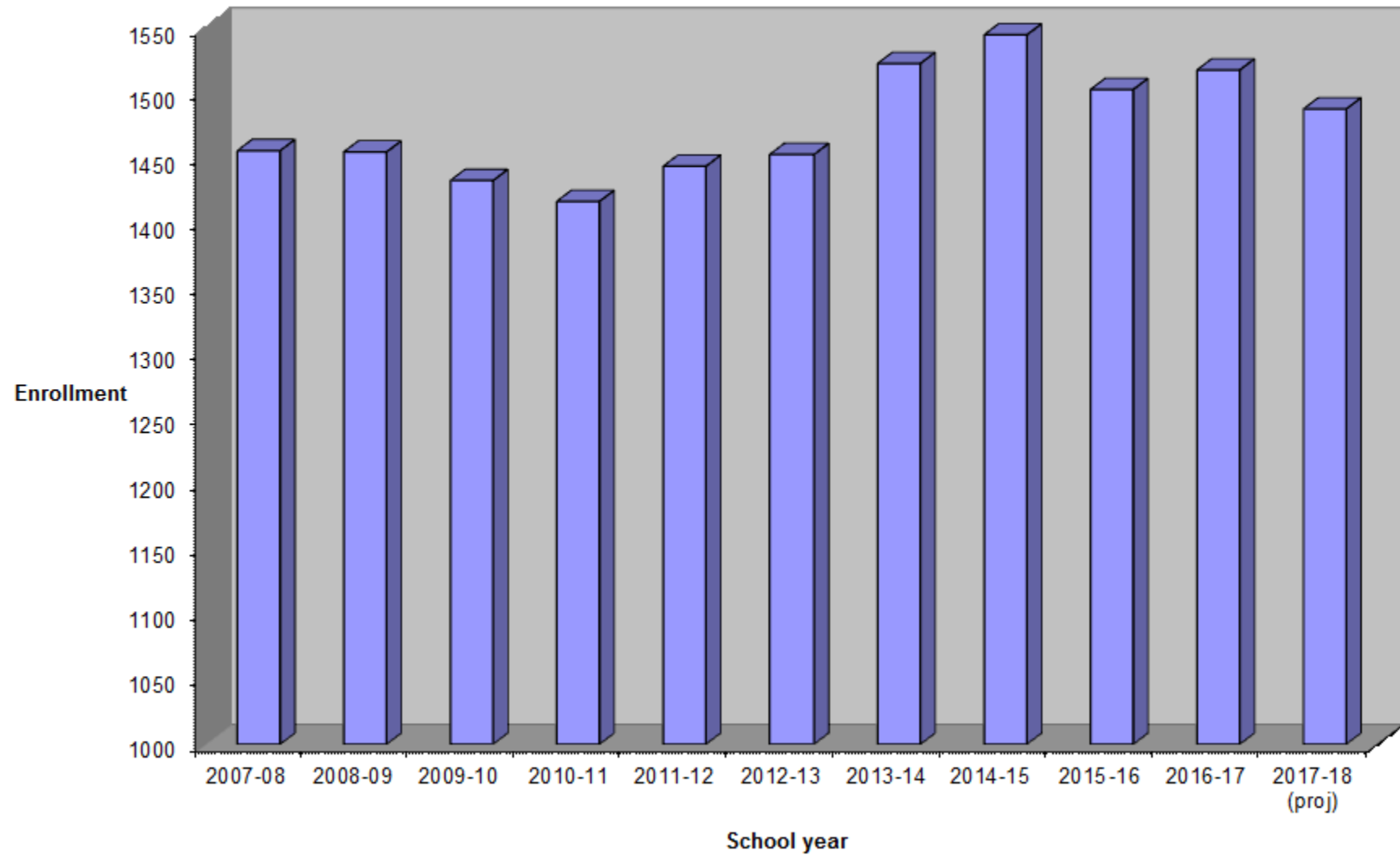


TABLE I
COMPARISON OF PUPIL ENROLLMENT BY SCHOOL
ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2017/18 ENROLLMENT

<u>School</u>	2013-14		2014-15		2015-16		2016-17		Projected 2017-18	
	<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	418	20	402	21	409	20	411	20	412	20
F	491	22	487	25	480	22	462	22	472	23
G	383	19	408	19	388	20	401	19	374	20
H	390	20	391	19	380	19	383	20	391	19
Q	449	22	457	23	443	23	463	23	489	23
Total	2,131	103	2,145	107	2,100	104	2,120	104	2,138	105
Middle School	1,134		1,132		1,173		1,142		1,152	
Total	1,134		1,132		1,173		1,142		1,152	
Senior High	1,522		1,544		1,502		1,517		1,487	
Total	1,522		1,544		1,502		1,517		1,487	
District Total Enrollment	4,787		4,821		4,775		4,779		4,777	

TABLE II
COMPARISON OF PUPIL ENROLLMENT BY GRADE
ACTUAL PUPIL ENROLLMENT BY GRADE LEVEL
AND PROJECTED 2017/18 ENROLLMENT

						Projected
	2013-14	2014-15	2015-16	2016-17	2017-18	
<u>Grade</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>
K	350	326	319	319	325	
1	320	362	343	336	336	
2	339	333	366	364	354	
3	365	366	331	374	379	
4	376	363	369	345	385	
5	<u>381</u>	<u>395</u>	<u>372</u>	<u>382</u>	<u>359</u>	
K-5 Total	2,131	2,145	2,100	2,120	2,138	
6	381	383	403	376	393	
7	366	383	382	395	371	
8	<u>387</u>	<u>366</u>	<u>388</u>	<u>371</u>	<u>388</u>	
6-8 Total	1,134	1,132	1,173	1,142	1,152	
9	399	378	357	380	365	
10	369	402	383	359	384	
11	404	362	400	384	359	
12	<u>350</u>	<u>402</u>	<u>362</u>	<u>394</u>	<u>379</u>	
9-12 Total	1,522	1,544	1,502	1,517	1,487	
District Total	4,787	4,821	4,775	4,779	4,777	

TABLES III-VII
COMPARISON OF ELEMENTARY PUPIL ENROLLMENT BY SCHOOL
ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2017/18 ENROLLMENT

EDGEWOOD SCHOOL

	2013-14		2014-15		2015-16		2016-17		Projected 2017-18	
<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	69	4	57	4	66	3	55	3	58	3
1	67	3	69	3	59	3	72	4	58	3
2	66	3	64	3	76	4	64	3	76	4
3	79	4	70	4	62	3	80	4	66	3
4	64	3	77	3	67	3	66	3	81	4
5	73	3	65	3	79	4	74	3	73	3
Total	418	20	402	20	409	20	411	20	412	20

TABLES III-VII
COMPARISON OF ELEMENTARY PUPIL ENROLLMENT BY SCHOOL
ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2017/18 ENROLLMENT

FOX MEADOW SCHOOL

	2013-14		2014-15		2015-16		2016-17		Projected 2017-18	
<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	88	4	72	4	75	4	68	3	68	3
1	63	3	88	5	74	4	81	4	71	4
2	65	3	70	4	89	5	82	4	86	4
3	87	4	66	3	72	4	81	4	82	4
4	97	4	85	4	75	4	78	4	85	4
5	91	4	106	5	95	4	72	3	80	4
Total	491	22	487	25	480	25	462	22	472	23

TABLES III-VII
COMPARISON OF ELEMENTARY PUPIL ENROLLMENT BY SCHOOL
ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2017/18 ENROLLMENT

GREENACRES SCHOOL

	2013-14		2014-15		2015-16		2016-17		Projected 2017-18	
<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	61	3	60	3	59	3	50	3	50	3
1	55	3	68	3	67	3	59	3	51	3
2	82	4	64	3	68	3	67	3	63	3
3	48	3	91	4	60	3	71	4	69	4
4	73	3	48	2	85	4	64	3	74	4
5	64	3	77	4	49	3	90	4	67	3
Total	383	19	408	19	388	19	401	20	374	20

TABLES III-VII
COMPARISON OF ELEMENTARY PUPIL ENROLLMENT BY SCHOOL
ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2017/18 ENROLLMENT

HEATHCOTE SCHOOL

	2013-14		2014-15		2015-16		2016-17		Projected 2017-18	
<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	70	4	56	3	55	3	64	3	66	3
1	58	3	75	4	60	3	53	3	66	3
2	60	3	59	3	74	4	63	3	55	3
3	68	4	66	3	58	3	78	4	66	3
4	65	3	71	3	65	3	59	3	79	4
5	69	3	64	3	68	3	66	3	59	3
Total	390	20	391	19	380	19	383	19	391	19

TABLES III-VII
COMPARISON OF ELEMENTARY PUPIL ENROLLMENT BY SCHOOL
ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2017/18 ENROLLMENT

QUAKER RIDGE SCHOOL

	2013-14		2014-15		2015-16		2016-17		Projected 2017-18	
<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	61	3	81	4	64	4	81	4	83	4
1	73	4	62	3	83	4	72	4	90	4
2	67	3	76	4	59	3	88	4	74	4
3	83	4	73	4	79	4	64	3	96	4
4	77	4	82	4	77	4	78	4	66	3
5	76	4	83	4	81	4	80	4	80	4
Total	437	22	457	23	443	23	463	23	489	23

<p align="center">TABLES VIII-IX</p> <p align="center">COMPARISON OF SECONDARY PUPIL ENROLLMENT BY SCHOOL</p> <p align="center">ACTUAL PUPIL ENROLLMENT AS OF OCTOBER</p> <p align="center">AND PROJECTED 2017/18 ENROLLMENT</p>
--

SCARSDALE MIDDLE SCHOOL

	2013-14	2014-15	2015-16	2016-17	Projected 2017-18
<u>Grade</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>
6	381	383	403	376	393
7	366	383	382	395	371
8	387	366	388	371	388
Total	1,134	1,132	1,173	1,142	1,152

<p align="center">TABLES VIII-IX</p> <p align="center">COMPARISON OF SECONDARY PUPIL ENROLLMENT BY SCHOOL</p> <p align="center">ACTUAL PUPIL ENROLLMENT AS OF OCTOBER</p> <p align="center">AND PROJECTED 2017/18 ENROLLMENT</p>
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SCARSDALE HIGH SCHOOL

	2013-14	2014-15	2015-16	2016-17	Projected 2017-18
<u>Grade</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>
9	399	378	357	380	365
10	369	402	383	359	384
11	404	362	400	384	359
12	350	402	362	394	379
	1,522	1,544	1,502	1,517	1,487

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APPENDIX - B

<p align="center">TABLE X PROFESSIONAL POSITIONS</p>
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<u>Unit Function</u>	<u>Budget</u>	<u>Actual</u>	Proposed Budget	<u>Projected</u>
	<u>2016-17</u>	<u>2016-17</u>	to Actual Increase <u>(Decrease)</u>	<u>2017-18</u>
Central Administration	6.0	6.0	0.0	6.0
Principals and Assistant Principals	12.0	12.0	5.0	17.0
Teachers & Librarians	420.5	416.3	3.0	419.3
Guidance & Director of Special Education	14.0	14.0	0.0	14.0
Psychologists	10.1	11.0	0.0	11.0
Speech Teachers	<u>6.0</u>	<u>6.0</u>	<u>0.4</u>	<u>6.4</u>
Total	468.6	465.3	8.4	473.7

<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>2016-17</u>	<u>2016-17</u>	<u>(Decrease)</u>	<u>2017-18</u>
Principal	1.0	1.0	0.0	1.0
Asst. Principal	3.0	3.0	0.0	3.0
Deans	9.0	9.0	0.0	9.0
Alternative School	5.0	5.0	0.0	5.0
Art/Industrial Arts	7.0	7.0	0.0	7.0
Computer Resource	3.0	3.0	0.0	3.0
English	17.0	17.2	0.0	17.2
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	16.8	16.8	0.0	16.8
Music	4.0	4.0	0.0	4.0
Performing Arts	0.6	0.6	0.0	0.6
Physical Education*	6.3	6.4	0.0	6.4
Psychologists	3.0	3.0	0.0	3.0
Science	23.0	23.0	0.0	23.0
Social Studies	18.8	18.8	0.0	18.8
Special Education	13.0	13.0	0.0	13.0
Speech	0.2	0.0	0.4	0.4
STEAM	1.0	1.0	1.0	2.0
Student Activities	0.4	0.4	0.0	0.4
World Language	<u>16.6</u>	<u>17.2</u>	<u>0.0</u>	<u>17.2</u>
Total	153.7	154.4	1.4	155.8

*Reflects the addition of 1.0 FTE in February, 2017

<p align="center">TABLE XII</p> <p align="center">PROFESSIONAL POSITIONS</p> <p align="center">MIDDLE SCHOOL</p>

	<u>Budget</u>	<u>Actual</u>	Proposed Budget to Actual Increase	<u>Projected</u>
	<u>2016-17</u>	<u>2016-17</u>	<u>(Decrease)</u>	<u>2017-18</u>
Principal	1.0	1.0	0.0	1.0
Asst. Principals	2.0	2.0	0.0	2.0
House Counselors	4.0	4.0	0.0	4.0
Art	3.0	3.0	0.0	3.0
CHOICE	3.0	3.0	0.0	3.0
Computer	2.0	2.0	0.0	2.0
English	9.0	9.0	0.0	9.0
ENL	1.4	1.4	0.0	1.4
Family & Consumer Science	1.0	1.0	0.0	1.0
Technology	3.0	3.0	0.0	3.0
Library	1.0	1.0	0.0	1.0
Mathematics	8.0	8.0	0.0	8.0
Music	5.4	5.4	0.0	5.4
Physical Education	6.0	6.0	0.0	6.0
Health	3.0	3.0	0.0	3.0
Psychologist	2.0	2.0	0.0	2.0
Science	8.0	8.0	0.0	8.0
Sixth Grade	16.0	16.0	0.0	16.0
Social Studies	8.0	8.0	0.0	8.0
Speech	0.8	1.0	0.0	1.0
Special Education	11.0	11.0	0.0	11.0
World Language	<u>10.0</u>	<u>9.6</u>	<u>0.0</u>	<u>9.6</u>
Total	108.6	108.4	0.0	108.4

<p align="center">TABLE XIII PROFESSIONAL POSITIONS ELEMENTARY TOTALS</p>
--

	<u>Budget</u>	<u>Actual</u>	Proposed Budget to Actual Increase	<u>Projected</u>
	<u>2016-17</u>	<u>2016-17</u>	<u>(Decrease)</u>	<u>2017-18</u>
Grade K	18.0	16.0	0.0	16.0
Grade 1	18.0	18.0	(1.0)	17.0
Grade 2	18.0	17.0	1.0	18.0
Grade 3	19.0	19.0	(1.0)	18.0
Grade 4	17.0	17.0	2.0	19.0
Grade 5	<u>18.0</u>	<u>17.0</u>	<u>0.0</u>	<u>17.0</u>
	108.0	104.0	1.0	105.0
Special Education	6.0	8.0	1.0	9.0
Unassigned	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>	<u>2.0</u>
Total Classroom FTE	116.0	112.0	4.0	116.0
Principal	5.0	5.0	0.0	5.0
Assistant Principal	0.0	0.0	5.0	5.0
Teacher(s)-in-Charge	5.0	5.0	(5.0)	0.0
Art	5.0	5.0	0.0	5.0
Computer	5.0	5.0	0.0	5.0
ENL	3.0	3.0	0.0	3.0
Library	5.0	5.0	0.0	5.0
Music-Inst.	5.7	5.8	0.0	5.8
Music-Vocal	6.0	6.0	0.0	6.0
Physical Ed	7.1	7.1	0.0	7.1
Psychologist	5.0	5.0	0.0	5.0
Reading Specialist*	0.0	2.5	2.5	5.0
Speech	5.0	5.0	0.0	5.0
Skills	9.5	9.5	0.5	10.0
World Language*	<u>0.0</u>	<u>5.0</u>	<u>0.0</u>	<u>5.0</u>
Total	<u>66.3</u>	<u>73.9</u>	<u>3.0</u>	<u>76.9</u>
Grand Total	182.3	185.9	7.0	192.9

*Reading Specialists and Elementary World Language positions were formerly accounted for as district wide staff. This appears as a 7.5 FTE addition to the 2016-17 actual, though it is a net 0.0 FTE change to the budget.

<p align="center">TABLE XIV PROFESSIONAL POSITIONS EDGEWOOD</p>
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	<u>Budget</u>	<u>Actual</u>	Proposed Budget to Actual Increase	<u>Projected</u>
	<u>2016-17</u>	<u>2016-17</u>	<u>(Decrease)</u>	<u>2017-18</u>
Grade K	3.0	3.0	0.0	3.0
Grade 1	3.0	3.0	1.0	4.0
Grade 2	4.0	4.0	(1.0)	3.0
Grade 3	3.0	3.0	1.0	4.0
Grade 4	3.0	3.0	0.0	3.0
Grade 5	<u>3.0</u>	<u>4.0</u>	<u>(1.0)</u>	<u>3.0</u>
Sub-Total	19.0	20.0	0.0	20.0
Special Ed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total	19.0	20.0	0.0	20.0
Principal	1.0	1.0	0.0	1.0
Assistant Principal	0.0	0.0	1.0	1.0
Teacher(s)-in-Charge	1.0	1.0	(1.0)	0.0
Art	1.0	1.0	0.0	1.0
Computer	1.0	1.0	0.0	1.0
ENL	1.0	1.0	0.0	1.0
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.1	1.1	0.0	1.1
Music-Vocal	1.2	1.2	0.5	1.7
Physical Ed	1.7	1.4	0.0	1.4
Psychologist	1.0	1.0	0.0	1.0
Reading Specialist*	0.0	0.5	0.5	1.0
Speech	1.0	1.0	0.0	1.0
Skills	2.0	2.0	0.0	2.0
World Language*	<u>0.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	<u>14.0</u>	<u>15.2</u>	<u>1.0</u>	<u>16.2</u>
Grand Total	33.0	35.2	1.0	36.2

*Reading Specialists and Elementary World Language positions were formerly accounted for as district wide staff. Thus, they appear as additions to the 2016-17 actual, though does not represent an actual budget increase because there is a commensurate district wide decrease.

TABLE XV
PROFESSIONAL POSITIONS
FOX MEADOW

	<u>Budget</u>	<u>Actual</u>	<u>Proposed Budget</u>	<u>Projected</u>
	<u>2016-17</u>	<u>2016-17</u>	<u>to Actual Increase</u>	<u>2017-18</u>
			<u>(Decrease)</u>	
Grade K	4.0	3.0	0.0	3.0
Grade 1	4.0	4.0	0.0	4.0
Grade 2	4.0	4.0	0.0	4.0
Grade 3	5.0	4.0	0.0	4.0
Grade 4	4.0	4.0	0.0	4.0
Grade 5	<u>4.0</u>	<u>3.0</u>	1.0	<u>4.0</u>
Sub-Total	25.0	22.0	1.0	23.0
Special Ed	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	26.0	23.0	1.0	24.0
Principal	1.0	1.0	0.0	1.0
Assistant Principal	0.0	0.0	1.0	1.0
Teacher(s)-in-Charge	1.0	1.0	(1.0)	0.0
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	1.5	0.0	1.5
Music-Vocal	1.5	1.2	0.0	1.2
Physical Ed	1.5	1.6	0.0	1.6
Psychologist	1.0	1.0	0.0	1.0
Reading Specialist*	0.0	0.5	0.5	1.0
Speech	1.0	1.0	0.0	1.0
Skills	2.5	2.5	(0.5)	2.0
World Language*	<u>0.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	<u>14.6</u>	<u>16.3</u>	<u>0.0</u>	<u>16.3</u>
Grand Total	40.6	39.3	1.0	40.3

*Reading Specialists and Elementary World Language positions were formerly accounted for as district wide staff. Thus, they appear as additions to the 2016-17 actual, though does not represent an actual budget increase because there is a commensurate district wide decrease.

<p align="center">TABLE XVI PROFESSIONAL POSITIONS GREENACRES</p>
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	<u>Budget</u>	<u>Actual</u>	<u>Proposed Budget</u> <u>to Actual Increase</u>	<u>Projected</u>
	<u>2016-17</u>	<u>2016-17</u>	<u>(Decrease)</u>	<u>2017-18</u>
Grade K	3.0	3.0	0.0	3.0
Grade 1	3.0	3.0	0.0	3.0
Grade 2	4.0	3.0	0.0	3.0
Grade 3	3.0	4.0	0.0	4.0
Grade 4	3.0	3.0	1.0	4.0
Grade 5	<u>4.0</u>	<u>4.0</u>	<u>(1.0)</u>	<u>3.0</u>
Sub-Total	20.0	20.0	0.0	20.0
Special Ed	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
Total	22.0	22.0	0.0	22.0
Principal	1.0	1.0	0.0	1.0
Assistant Principal	0.0	0.0	1.0	1.0
Teacher(s)-in-Charge	1.0	1.0	(1.0)	0.0
Art	1.0	1.0	0.0	1.0
Computer	1.0	1.0	0.0	1.0
ENL	0.3	0.3	0.0	0.3
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.0	1.0	0.0	1.0
Music-Vocal	1.0	1.0	0.0	1.0
Physical Ed	1.2	1.25	0.0	1.25
Psychologist	1.0	1.0	0.0	1.0
Reading Specialist*	0.0	0.5	0.5	1.0
Speech	1.0	1.0	0.0	1.0
Skills	1.5	1.5	0.5	2.0
World Language*	<u>0.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	<u>12.0</u>	<u>13.6</u>	<u>1.0</u>	<u>14.6</u>
Grand Total	34.0	35.55	1.0	36.55

*Reading Specialists and Elementary World Language positions were formerly accounted for as district wide staff. Thus, they appear as additions to the 2016-17 actual, though does not represent an actual budget increase because there is a commensurate district wide decrease.

<p align="center">TABLE XVII PROFESSIONAL POSITIONS HEATHCOTE</p>
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	<u>Budget</u>	<u>Actual</u>	<u>Proposed Budget</u>	<u>Projected</u>
	<u>2016-17</u>	<u>2016-17</u>	<u>to Actual Increase</u>	<u>2017-18</u>
			<u>(Decrease)</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	0.0	3.0
Grade 3	4.0	4.0	-1.0	3.0
Grade 4	3.0	3.0	1.0	4.0
Grade 5	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>	<u>3.0</u>
Sub-Total	19.0	19.0	0.0	19.0
Special Ed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total	19.0	19.0	0.0	19.0
Principal	1.0	1.0	0.0	1.0
Assistant Principal	0.0	0.0	1.0	1.0
Teacher(s)-in-Charge	1.0	1.0	(1.0)	0.0
Art	1.0	1.0	0.0	1.0
Computer	1.0	1.0	0.0	1.0
ENL	0.1	0.1	0.0	0.1
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.0	1.0	0.0	1.0
Music-Vocal	1.0	1.0	0.0	1.0
Physical Ed	1.3	1.25	0.0	1.25
Psychologist	1.0	1.0	0.0	1.0
Reading Specialist*	0.0	0.5	0.5	1.0
Speech	1.0	1.0	0.0	1.0
Skills	1.5	1.5	0.5	2.0
World Language*	<u>0.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	<u>11.9</u>	<u>13.4</u>	<u>1.0</u>	<u>14.4</u>
Grand Total	30.9	32.35	1.0	33.35

*Reading Specialists and Elementary World Language positions were formerly accounted for as district wide staff. Thus, they appear as additions to the 2016-17 actual, though does not represent an actual budget increase because there is a commensurate district wide decrease.

TABLE XVII
PROFESSIONAL POSITIONS
QUAKER RIDGE

	<u>Budget</u>	<u>Actual</u>	<u>Proposed Budget</u>	<u>Projected</u>
	<u>2016-17</u>	<u>2016-17</u>	<u>to Actual Increase</u>	<u>2017-18</u>
			<u>(Decrease)</u>	
Grade K	4.0	4.0	0.0	4.0
Grade 1	4.0	4.0	0.0	4.0
Grade 2	4.0	4.0	0.0	4.0
Grade 3	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>	0.0	<u>4.0</u>
Sub-Total	23.0	23.0	0.0	23.0
Special Ed	<u>2.0</u>	<u>5.0</u>	<u>1.0</u>	<u>6.0</u>
Total	25.0	28.0	1.0	29.0
Principal	1.0	1.0	0.0	1.0
Assistant Principal	0.0	0.0	1.0	1.0
Teacher(s)-in-Charge	1.0	1.0	(1.0)	0.0
Art	1.0	1.0	0.0	1.0
Computer	1.0	1.0	0.0	1.0
ENL	0.6	0.6	0.0	0.6
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.5	1.5	0.0	1.5
Music-Vocal	1.3	1.3	0.0	1.3
Physical Ed	1.4	1.6	0.0	1.6
Psychologist	1.0	1.0	0.0	1.0
Reading Specialist*	0.0	0.5	0.5	1.0
Speech	1.0	1.0	0.0	1.0
Skills	2.0	2.0	0.0	2.0
World Language*	<u>0.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	<u>13.8</u>	<u>15.5</u>	<u>0.5</u>	<u>16.0</u>
Grand Total	38.8	43.5	1.5	45.0

*Reading Specialists and Elementary World Language positions were formerly accounted for as district wide staff. Thus, they appear as additions to the 2016-17 actual, though does not represent an actual budget increase because there is a commensurate district wide decrease.

TABLE XIX
PROFESSIONAL POSITIONS
DISTRICT WIDE

	<u>Budget</u>	<u>Actual</u>	<u>Proposed Budget</u>	<u>Projected</u>
	<u>2016-17</u>	<u>2016-17</u>	<u>to Actual Increase</u>	<u>2017-18</u>
			<u>(Decrease)</u>	
Superintendent	1.0	1.0	0.0	1.0
Asst. Superintendents	3.0	3.0	0.0	3.0
Director of Special Education	1.0	1.0	0.0	1.0
Director of Technology	1.0	1.0	0.0	1.0
Director of Athletics/PE/Health	1.0	1.0	0.0	1.0
Special Education CSE/CPSE	1.0	1.0	0.0	1.0
Special Ed CSE Chair (Psych)	1.0	1.0	0.0	1.0
Special Ed Teacher-in-Charge	1.0	1.0	0.0	1.0
EAP Coordinator*	0.1	0.0	0.0	0.0
Elementary Curriculum Coordinators	4.0	4.0	0.0	4.0
Reading Specialists**	2.5	0.0	0.0	0.0
Teacher on Special Assign. C & I	1.0	1.0	0.0	1.0
Elementary World Language**	4.8	0.0	0.0	0.0
K-8 World Language Coordinator	0.2	0.2	0.0	0.2
STA President	0.4	0.4	0.0	0.4
STI Director	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	24.0	16.6	0.0	16.6

*EAP Coordinator replaced by contracted service.

**Reading Specialists and Elementary World Language positions will henceforth be accounted for in the elementary school building to which each is assigned.

<p style="text-align: center;">TABLE XX PROFESSIONAL POSITIONS DISTRICT WIDE TOTALS</p>
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	<u>Budget</u> <u>2016-17</u>	<u>Actual</u> <u>2016-17</u>	Proposed Budget to Actual Increase <u>(Decrease)</u>	<u>Projected</u> <u>2017-18</u>
Senior High School	153.7	154.4	1.4	155.8
Middle School	108.6	108.4	0.0	108.4
Elementary Schools	182.3	185.9	7.0	192.9
District Wide	<u>24</u>	<u>16.6</u>	<u>0.0</u>	<u>16.6</u>
Total	468.6	465.3	8.4	473.7

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

	<u>Budget</u>	<u>Actual</u>	Proposed Budget to Actual Increase	<u>Projected</u>
	<u>2016-17</u>	<u>2016-17</u>	<u>(Decrease)</u>	<u>2017-18</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	6.0	6.0	0.0	6.0
Purchasing	<u>1.6</u>	<u>1.6</u>	0.0	<u>1.6</u>
Total	14.6	14.6	0.0	14.6
<u>Instruction Regular Day</u>				
Asst. Supt. for Curriculum	1.0	1.0	0.0	1.0
School Staff	18.6	18.6	0.0	18.6
Guidance & Pupil Services	12.3	12.3	0.0	12.3
Health Services	12.0	12.5	1.0	13.5
Physical Education & Health	1.0	1.7	0.0	1.7
Total	44.9	46.1	1.0	47.1
<u>Transportation</u>	3.0	3.0	0.0	3.0
<u>Plant</u>	62.0	62.5	2.0	64.5
<u>Computer/Audio Visual Services</u>	15.0	15.0	0.0	15.0
<u>School Lunch Program</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
Civil Service Staff Total	141.5	143.2	3.0	146.2

TABLE XXII
CIVIL SERVICE STAFF BY CATEGORIES

	<u>Budget</u> <u>2016-17</u>	<u>Actual</u> <u>2016-17</u>	<u>Proposed Budget</u> <u>to Actual Increase</u> <u>(Decrease)</u>	<u>Projected</u> <u>2017-18</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
Accountant	2.0	2.0	0.0	2.0
Sr. Account Clerk	1.0	1.0	0.0	1.0
Bookkeeper	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	6.0	6.0	0.0	6.0
<u>Purchasing</u>				
Purchasing Officer	0.6	0.6	0.0	0.6
Purchasing Clerk	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	1.6	1.6	0.0	1.6
<u>Curriculum Office</u>				
Secy. to Asst. Supt. Instruction	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	1.0	1.0	0.0	1.0
<u>School Staff</u>				
Secretaries to Principals	8.6	8.6	0.0	8.6
Secy. to Asst. Principals	3.0	3.0	0.0	3.0
Account Clerks	1.0	1.0	0.0	1.0
Sr. Account Clerk	1.0	1.0	0.0	1.0
Clerk-Receptionist	1.0	1.0	0.0	1.0
Special Attendance Clerk	1.0	1.0	0.0	1.0
Library Clerk	1.0	1.0	0.0	1.0
Secy. to Dept. Heads	1.0	1.0	0.0	1.0
Secy. to Alternative School	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	18.6	18.6	0.0	18.6
<u>Guidance & Pupil Services</u>				
Secy. to Director Special Ed	2.0	2.0	0.0	2.0
Secy. to H.S. Deans	5.0	5.0	0.0	5.0
Secy. to M.S. Counselors	4.0	4.0	0.0	4.0
Secy. to Director Physical Education, Health &	1.0	1.7	0.0	1.7
Secy. to Psychologists	<u>1.3</u>	<u>1.3</u>	<u>0.0</u>	<u>1.3</u>
	13.3	14.0	0.0	14.0

TABLE XXII (Continued)
CIVIL SERVICE STAFF BY CATEGORIES

	<u>Budget</u> <u>2016-17</u>	<u>Actual</u> <u>2016-17</u>	<u>Proposed Budget</u> <u>to Actual Increase</u> <u>(Decrease)</u>	<u>Projected</u> <u>2017-18</u>
<u>Health Service</u>				
Nurses	9.0	9.5	1.0	10.5
Occupational Therapist	1.0	1.0	0.0	1.0
Secretary to Nurses	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
	12.0	12.5	1.0	13.5
<u>Transportation</u>				
Transportation Supervisor	1.0	1.0	0.0	1.0
Head Bus Driver	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
	3.0	3.0	0.0	3.0
<u>Plant</u>				
Director of Plant & Facilities	1.0	1.0	0.0	1.0
Secy. to Director of Plant & Facilities	1.0	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	46.0	46.0	2.0	48.0
Groundsmen	6.0	6.0	0.0	6.0
Maintenance	<u>6.0</u>	<u>6.0</u>	<u>0.0</u>	<u>6.0</u>
	62.0	62.5	2.0	64.5
<u>Computer/Audio Visual Services</u>				
Director of Information Technology	1.0	1.0	0.0	1.0
Manager of Educational Technology	1.0	1.0	0.0	1.0
Database Manager	1.0	1.0	0.0	1.0
Secretary	1.0	1.0	0.0	1.0
Microcomputer Technician	1.0	1.0	0.0	1.0
Technical Support Specialist	1.0	1.0	0.0	1.0
AV Technician	2.0	2.0	0.0	2.0
Facilitator-Educational Technology	1.0	1.0	0.0	1.0
Network Administrator	1.0	1.0	0.0	1.0
Network Specialist	2.0	2.0	0.0	2.0
Asst Computer Systems Manager	1.0	1.0	0.0	1.0
Computer Center Manager	1.0	1.0	0.0	1.0
Data Analyst	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	15.0	15.0	0.0	15.0
<u>School Lunch Program*</u>				
School Lunch Manager	1.0	1.0	0.0	1.0
Assistant School Lunch Manager **	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	0.0	2.0
Total	141.5	143.2	3.0	146.2

*funded through School Lunch Fund

** 10 month position

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

	<u>Budget</u> <u>2016-17</u>	<u>Actual</u> <u>2016-17</u>	<u>Proposed Budget</u> <u>to Actual Increase</u> <u>(Decrease)</u>	<u>Projected</u> <u>2017-18</u>
<u>I. Edgewood</u>				
<u>School Staff</u>				
Secy. to Principal	1.0	1.0	0.0	1.0
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
Total	6.0	6.0	0.0	6.0
<u>II. Fox Meadow</u>				
<u>School Staff</u>				
Secy. to Principal	1.8	1.8	0.0	1.8
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
Total	6.8	6.8	0.0	6.8
<u>III. Greenacres</u>				
<u>School Staff</u>				
Secy. to Principal	1.0	1.0	0.0	1.0
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
Total	6.0	6.0	0.0	6.0

<p align="center">TABLE XXIII (continued) CIVIL SERVICE STAFF BY SCHOOL</p>
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	<u>Budget</u>	<u>Actual</u>	Proposed Budget to Actual Increase	<u>Projected</u>
	<u>2016-17</u>	<u>2016-17</u>	<u>(Decrease)</u>	<u>2017-18</u>
<u>IV. Heathcote</u>				
<u>School Staff</u>				
Secy. to Principal	1.0	1.0	0.0	1.0
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
Total	6.2	6.2	0.0	6.2
<u>V. Quaker Ridge</u>				
<u>School Staff</u>				
Secy. to Principal	1.8	1.8	0.0	1.8
<u>Guidance & Pupil Personnel Services</u>				
Secy. to Psychologist	0.2	0.2	0.0	0.2
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
Total	7.0	7.0	0.0	7.0
Elementary Total	32.0	32.0	0.0	32.0

TABLE XXIII (continued)
CIVIL SERVICE STAFF BY SCHOOL

	<u>Budget</u> <u>2016-17</u>	<u>Actual</u> <u>2016-17</u>	<u>Proposed Budget</u> <u>to Actual Increase</u> <u>(Decrease)</u>	<u>Projected</u> <u>2017-18</u>
<u>V. Middle School</u>				
<u>School Staff</u>				
Secy. to Principal	1.0	1.0	0.0	1.0
Secy. to Assistant Principal	1.0	1.0	0.0	1.0
Account Clerk	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	3.0	3.0	0.0	3.0
<u>Guidance & Pupil Services</u>				
Secy. to House Counselor	4.0	4.0	0.0	4.0
Secy. to Psychologist	<u>0.5</u>	<u>0.5</u>	<u>0.0</u>	<u>0.5</u>
	4.5	4.5	0.0	4.5
<u>Health</u>				
Nurse	2.0	2.0	0.0	2.0
Secretary to Nurse	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	3.0	3.0	0.0	3.0
<u>Plant</u>				
Custodians	<u>12.0</u>	<u>12.0</u>	<u>0.0</u>	<u>12.0</u>
Total Middle School	22.5	22.5	0.0	22.5
<u>VII. Senior High School</u>				
<u>School Staff</u>				
Secretary to Principal	1.0	1.0	0.0	1.0
Secretaries to Asst. Principals	2.0	2.0	0.0	2.0
Account Clerk	1.0	1.0	0.0	1.0
Clerk-Receptionist	1.0	1.0	0.0	1.0
Attendance Secretary(SpecAttendClerk)	1.0	1.0	0.0	1.0
Library Typist	1.0	1.0	0.0	1.0
Secretary to Dept. Head	1.0	1.0	0.0	1.0
Secretary to Alternative School	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	9.0	9.0	0.0	9.0
<u>Guidance & Pupil Services</u>				
Secretary to Deans	5.0	5.0	0.0	5.0
Secretary to Psychologist	<u>0.4</u>	<u>0.4</u>	<u>0.0</u>	<u>0.4</u>
	5.4	5.4	0.0	5.4
<u>Health</u>				
Nurse	1.0	1.0	0.0	2.0
Secretary to Nurse	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	0.0	3.0
<u>Plant</u>				
Custodians	<u>14.0</u>	<u>14.0</u>	<u>0.0</u>	<u>16.0</u>
Total Senior High School	30.4	30.4	3.0	33.4

**TABLE XXIV
CIVIL SERVICE STAFF DISTRICT WIDE**

	<u>Budget</u> <u>2016-17</u>	<u>Actual</u> <u>2016-17</u>	Proposed Budget to Actual Increase (Decrease)	<u>Projected</u> <u>2017-18</u>
<u>Superintendent's Office</u>				
Secretary to Board & Supt.	1.0	1.0	0.0	1.0
Secretary to Superintendent	1.0	1.0	0.0	1.0
Census	<u>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 Asst.	<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</u>				
Finance Officer	1.0	1.0	0.0	1.0
Secretary to Asst. Supt. For Business	1.0	1.0	0.0	1.0
Account Clerk	1.0	1.0	0.0	1.0
Bookkeeper	1.0	1.0	0.0	1.0
Accountant III	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
	6.0	6.0	0.0	6.0
<u>Purchasing</u>				
Purchasing Officer	0.6	0.6	0.0	0.6
Purchasing Clerk	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	1.6	1.6	0.0	1.6
<u>Information Technology</u>				
Director of Information Technology	1.0	1.0	0.0	1.0
Manager of Educational Technology	1.0	1.0	0.0	1.0
Database Manager	1.0	1.0	0.0	1.0
Secretary	1.0	1.0	0.0	1.0
Microcomputer Technician	1.0	1.0	0.0	1.0
Technical Support Specialist	1.0	1.0	0.0	1.0
AV Specialist	2.0	2.0	0.0	2.0
Facilitator-Educational Technology	1.0	1.0	0.0	1.0
Network Administrator	1.0	1.0	0.0	1.0
Network Specialist	2.0	2.0	0.0	2.0
Asst Computer Systems Manager	1.0	1.0	0.0	1.0
Computer Systems Manager	1.0	1.0	0.0	1.0
Data Analyst	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	15.0	15.0	0.0	15.0
<u>Athletics, PE & Health</u>				
Secretary to Director of Athletics, PE & Health	1.0	1.7	0.0	1.7
<u>Special Education (Guidance & Pupil Services)</u>				
Secretary to Director Special Ed	2.0	2.0	0.0	2.0
<u>Health</u>				
Nurses	1.0	1.5	0.0	1.5
Occupational Therapist	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.5	0.0	2.5
Subtotal	34.6	35.8	0.0	35.8

TABLE XXIV (continued)
CIVIL SERVICE STAFF DISTRICT WIDE

	<u>Budget</u> <u>2016-17</u>	<u>Actual</u> <u>2016-17</u>	<u>Proposed Budget</u> <u>to Actual Increase</u> <u>(Decrease)</u>	<u>Projected</u> <u>2017-18</u>
<u>Instructional Services</u>				
Secretary to Asst. Supt. For Instruction	1.0	1.0	0.0	1.0
	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	1.0	1.5	0.0	1.5
Asst. Director of Plant & Facilities	1.0	1.0	0.0	1.0
Supervisor of Special Projects/Maintenance	1.0	1.0	0.0	1.0
Groundsmen	6.0	6.0	0.0	6.0
Maintenance	<u>6.0</u>	<u>6.0</u>	<u>0.0</u>	<u>6.0</u>
	16.0	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	56.6	58.3	0.0	58.3
<u>Civil Service Staff Totals:</u>				
Elementary	32.0	32.0	0.0	32.0
Middle School	22.5	22.5	0.0	22.5
Senior High	30.4	30.4	3.0	33.4
District Wide	<u>56.6</u>	<u>58.3</u>	<u>0.0</u>	<u>58.3</u>
TOTAL CIVIL SERVICE STAFF	141.5	143.2	3.0	146.2

*Funded through School Lunch Fund

** 10 month position

APPENDIX - C

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

BASIC STAR ***

Basic STAR Rate Calculation

		2016-17		2017-18	
		Scarsdale	Mamaroneck	Scarsdale	Mamaroneck
A	Basic Exemption	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
B	Westchester Price Differential Markup	3.0274 *	3.0274 *	2.9628 *	2.9628 *
C	County Equalization Ratio**	1.000	1.000	0.891	1.000
D	Equalization / STAR 2% Annual CAP Adjustment ****	1.00	1.04	1.00	1.04
E	(A*B*C*D) Basic STAR Assessment Reduction	\$ 90,820	\$ 94,225	\$ 79,193	\$ 92,214
F	Tax Rate / \$1,000	14.82	14.82	15.23	13.57
G	(E*F) Basic STAR Exemption	\$ 1,346	\$ 1,396	\$ 1,206	\$ 1,252

2016/17 Taxes Before and After STAR

I	Average Assessed Home (Estimated)	\$ 1,595,700	\$ 1,595,700
J	(I*E) 2016/17 Taxes Before STAR	\$ 23,643	\$ 23,643
K	(J-G) 2016/17 Taxes after STAR	\$ 22,298	\$ 22,247

2017/18 Taxes Before and After STAR

M	Average Assessed Home (Estimated)	\$ 1,595,700	\$ 1,595,700
N	(M*E) 2017/18 Taxes Before STAR	\$ 24,296	\$ 21,657
O	(N-G) 2017/18 Taxes after STAR	\$ 23,090	\$ 20,406

P	(O-K) Tax Increase from 2016/17 to 2017/18	\$ 792	\$ (1,842)
Q	(P/K) Percentage Increase (Decrease) from 2016/17 to 2017/18	3.55%	(8.28%)

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

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

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

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

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

ENHANCED STAR***

<u>Enhanced STAR Rate Calculation</u>		<u>2016-17</u>		<u>2017-18</u>	
		<u>Scarsdale</u>	<u>Mamaroneck</u>	<u>Scarsdale</u>	<u>Mamaroneck</u>
A	Enhanced Exemption	\$ 65,300	\$ 65,300	\$ 65,300	\$ 65,300
B	Westchester Price Differential Markup	3.0274 *	3.0274 *	2.9628 *	2.9628 *
C	County Equalization Ratio	1.000	1.000	0.891	1.000
D	Equalization / STAR 2% Annual CAP Adjustment ****	0.98	1.01	1.00	1.00
E (A*B*C*D)	Enhanced STAR Assessment Reduction	<u>\$ 193,142</u>	<u>\$ 199,172</u>	<u>\$172,460</u>	<u>\$ 193,471</u>
F	Tax Rate / \$1,000	14.82	14.82	15.23	13.57
G (E*F)	Enhanced STAR Exemption	<u>\$ 2,862</u>	<u>\$ 2,951</u>	<u>\$ 2,626</u>	<u>\$ 2,626</u>

<u>2016/17 Taxes Before and After STAR</u>			
I	Average Assessed Home (Estimated)	\$ 1,595,700	\$ 1,595,700
J (I*E)	2016/17 Taxes Before STAR	<u>\$ 23,643</u>	<u>\$ 23,643</u>
K (J-G)	2016/17 Taxes after STAR	<u>\$ 20,782</u>	<u>\$ 20,692</u>

<u>2017/18 Taxes Before and After STAR</u>			
M	Average Assessed Home (Estimated)	\$ 1,595,700	\$ 1,595,700
N (M*E)	2017/18 Taxes Before STAR	<u>\$ 24,296</u>	<u>\$ 21,657</u>
O (N-G)	2017/18 Taxes after STAR	<u>\$ 21,670</u>	<u>\$ 19,031</u>

P (O-K)	Tax Increase from 2016/17 to 2017/18	<u>\$ 888</u>	<u>\$ (1,661)</u>
Q (P/K)	Percentage Increase (Decrease) from 2016/17 to 2017/18	4.27%	(8.03%)

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

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

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

The following explanations are based on information provided by the New York State Office of Real Property Tax Services website and can be found at the link noted below. (Note: If you purchased your home after August 1, 2015, you are no longer eligible for a direct STAR property tax exemption. This is because Part A of Chapter 60 of the Laws of 2016 has converted STAR to a personal income tax credit instead of a property tax exemption. You may apply directly with the NYS Department of Taxation and Finance)

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

Q. What is STAR?

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

There are two parts to the STAR program:

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

The **Enhanced STAR** exemption is available for the primary residences of senior citizens (age 65 and older) with yearly household incomes not exceeding the statewide standard. For qualifying senior citizens, the Enhanced STAR program works by exempting the first \$65,300 for 2017-18 and \$65,300 for 2016-17 of the full value of their home from school property taxes. For property owned by a husband and wife, or by siblings, only one of them must be at least 65 years of age as of December 31 of the year in which the exemption will begin to qualify for the Enhanced exemption. Their combined annual income, however, must not exceed the STAR income standard. The certified Income Standard for the Enhanced STAR exemption for the 2017-18 School Levy will be \$86,000.

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

A. Income is based on the applicant's second prior year's income tax return. For instance, for the 2016 assessment roll (2017-18 school levy for Scarsdale and Mamaroneck), income was based on the 2015 income tax return. The combined income of all of the owners and of any owner's spouse who resides on the premises may not exceed the STAR income standard (maximum) for the applicable income tax year. Income is defined as federal "adjusted gross income" [AGI] as reported on the applicant's Federal or State income tax return, less the "taxable amount" of total distributions from individual retirement accounts or individual retirement annuities, both of which are commonly known as "IRAs." A cost of living adjustment (COLA) is made annually to the STAR income standard; contact your local assessor or call 1-877-6-STAR-NY for the current income standard when that is available.

APPENDIX - D

BOCES Administrative & Facility Charges - 10 Year History					
	BOCES ADMINISTRATIVE AND FACILITY COSTS				
	ACTUAL EXPENDITURES 2007-08 THROUGH 2015-16,				
	ESTIMATED ACTUAL 2016-17 AND PROPOSED BUDGET 2017-18				
				Total	%
	Administration	Facility Charge	Special Charges	BOCES Charges	Inc. (Dec.)
2007-2008	247,292	143,825	0	391,117	0.00%
2008-2009	256,345	143,250	0	399,595	16.12%
2009-2010	270,317	147,285	0	417,602	2.17%
2010-2011	279,647	143,448	0	423,095	4.51%
2011-2012	286,471	139,342	0	425,813	1.32%
2012-2013	282,595	133,260	0	415,855	0.64%
2013-2014	299,441	137,118	0	436,559	(2.34%)
2014-2015	334,539	140,895	0	475,434	4.98%
2015-2016	373,559	140,895	0	517,218	8.79%
2016-2017	406,816	145,280	0	552,096	6.74%
2017-2018	442,244	144,941	0	587,185	6.36%

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 2007-08 through January 2017; the adopted budget for 2016-17, and the proposed budget for 2017-18.

YEAR	AMOUNT	PROPERTY
2007-08 Actual	\$308,752	Scarsdale Chateaux - \$285,926; three others - \$22,826.
2008-09 Actual	\$317,857	Fenway Golf Course - \$118,387; Winged Foot Golf Course - \$136,088; six others - \$63,382.
2009-10 Actual	\$52,010	Various \$52,010.
2010-11 Actual	\$142,664	Holly Mgmt.- \$40,764; Goldernerger - \$27,576; thirteen Others - \$74,324.
2011-12 Actual	\$433,283	Heathcote Overhill Corp. - \$337,050; K. Nicholas Trust - \$30,529; Caputo - \$22,740; seven others - \$42,964.
2012-13 Actual	\$380,584	Chaseway LLC - \$217,420; HSBC - \$110,685; five others \$52,749.
2013-14 Actual	\$884,880	Quaker Ridge Golf Course \$519,698, Verizon \$286,466, five others \$78,716.
2014-15 Actual	\$69,123	Various \$69,123.
2015-16 Actual	\$96,655	Berger - \$42,415; six others \$54,240.
2016-17 Act(To date)	\$267,025	Woodcrest Walk Partners - \$102,969; Ades - \$84,841; five others \$79,215.
2017-18 Budget	\$0	The District is not budgeting for specific Tax Certiorari Refunds in the 2017-18 Budget.

The Tax Certiorari Reserve balance as of June 30, 2016 was \$5,109,418.

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

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

See page 59-63 for more information on reserves.

APPENDIX - F

Summary – Aides and Part-Time Bus Drivers

2017-18 Aides Budget

Building Aides

Building Aides include individuals compensated under the School Aide, Teacher Aide, and Principal Aide designations in the ASTAA contract. Individuals in this role support each of the kindergarten classes, grades 1-5 classrooms, provide cafeteria and playground supervision, or serve in speciality support roles to secondary departments. The number of Aides in this category are determined by established allocation formulas tied to school enrollments. Changes in hours reflect the actual experience in buildings during the 2016-17 school year, and the addition of department level support in instructional technology, and at the high school.

Program Aides- Special Education

This group of Aides includes those serving students with disabilities in the general classroom, in parallel classes, as 1:1 Aides, and in the Learning Resource Center. The total number of Aides necessary in this group is determined by the Committee on Special Education in accordance with state mandate.

Program Aides- Other

These individuals are assigned to the District level, and serve as school bus monitors. The reduction in hours more accurately reflects the experience in 2016-17.

2017-18 Bus Drivers

Part-Time Bus Drivers

The District employs 63 part-time bus drivers to operate its transportation program. Drivers work 30 hours per week except for four additional drivers who are used in the afternoon only for a total of 15 hours per week.

AIDES COST 2016-17 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.	194		225	419
Hrs./Yr.	7,372		8,550	15,922
Total \$	\$ 152,954		\$ 222,285	\$ 375,239
Edgewood				
Hrs./Wk.	294	315		609
Hrs./Yr.	11,172	11,970		23,142
Total \$	\$ 234,019	\$ 246,309		\$ 480,328
Fox Meadow				
Hrs./Wk.	334	220		554
Hrs./Yr.	12,692	8,360		21,052
Total \$	\$ 274,316	\$ 222,022		\$ 496,338
Greenacres				
Hrs./Wk.	274	370		644
Hrs./Yr.	10,412	14,060		24,472
Total \$	\$ 221,681	\$ 306,533		\$ 528,214
Heathcote				
Hrs./Wk.	274	265		539
Hrs./Yr.	10,412	10,070		20,482
Total \$	\$ 220,656	\$ 250,180		\$ 470,836
Quaker Ridge				
Hrs./Wk.	312	345		657
Hrs./Yr.	11,856	13,110		24,966
Total \$	\$ 258,853	\$ 245,908		\$ 504,761
Elementary Totals				
Hrs./Wk.	1,488	1,515		3,003
Hrs./Yr.	56,544	57,570		114,114
Elem. Total \$	\$ 1,209,525	\$ 1,270,952		\$ 2,480,477
Middle School				
Hrs./Wk.	332	385		717
Hrs./Yr.	12,616	14,630		27,246
Total \$	\$ 258,169	\$ 281,198		\$ 539,367
High School				
Hrs./Wk.	520	220		740
Hrs./Yr.	19,760	8,360		28,120
Total \$	\$ 422,180	\$ 173,205		\$ 595,385
Totals				
Hrs./Wk.	2,534	2,120	225	4,879
Hrs./Yr.	96,292	80,560	8,550	185,402
Total \$	\$2,042,828	\$1,725,355	\$222,285	\$3,990,468

AIDES COST 2017-18 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.	219		200	419
Hrs./Yr.	8,322		7,600	15,922
Total \$	\$198,490		\$200,336	\$ 398,826
Edgewood				
Hrs./Wk.	294	335		629
Hrs./Yr.	11,172	12,730		23,902
Total \$	\$237,261	\$ 265,003		\$ 502,264
Fox Meadow				
Hrs./Wk.	334	235		569
Hrs./Yr.	12,692	8,930		21,622
Total \$	\$280,428	\$238,987		\$ 519,415
Greenacres				
Hrs./Wk.	274	400		674
Hrs./Yr.	10,412	15,200		25,612
Total \$	\$224,044	\$344,075		\$ 568,119
Heathcote				
Hrs./Wk.	274	285		559
Hrs./Yr.	10,412	10,830		21,242
Total \$	\$222,946	\$269,150		\$ 492,096
Quaker Ridge				
Hrs./Wk.	312	375		687
Hrs./Yr.	11,856	14,250		26,106
Total \$	\$263,863	\$279,133		\$ 542,996
Elementary Totals				
Hrs./Wk.	1,488	1,630		3,118
Hrs./Yr.	56,544	61,940		118,484
Elem. Total \$	\$ 1,228,542	\$ 1,396,348		\$ 2,624,890
Middle School				
Hrs./Wk.	332	405		737
Hrs./Yr.	12,616	15,390		28,006
Total \$	\$249,711	\$303,535		\$ 553,246
High School				
Hrs./Wk.	545	208		753
Hrs./Yr.	15,260	7,904		23,164
Total \$	\$441,979	\$159,888		\$ 601,867
Totals				
Hrs./Wk.	2,584	2,243	200	5,027
Hrs./Yr.	92,742	85,234	7,600	185,576
Total \$	\$ 2,118,722	\$ 1,859,771	\$ 200,336	\$ 4,178,829

Please proceed to the next page

APPENDIX – G

II INSTRUCTION

Data Sheet D - Extracurricular Assignments

2017-18 CALCULATIONS

Funds for extracurricular assignments are determined by agreement between the Board of Education and the Scarsdale Teachers Association. Extra curricular assignment pay should be the product of the appropriate point value times .0019 times the February 1, 2016 Base Salary (Class I, Step 1) during each year of the Agreement. For teachers regularly employed by the Board who advise in the same activity beyond one year, the multiplier shall be as follows: Year 2=.0021, Year 3=.0023, except that these multipliers will not be advanced during the 2016-17 and 2018-19 school years.

2017-18 Calculations	2017-18 Points	Budgeted \$ Amount
Senior High School		
High School Yearbook Advisor (65)	65	8,767
High School Yearbook Advisor (65)	65	8,767
High School Newspaper Advisor (65)	65	8,767
High School Newspaper Advisor (65)	65	8,767
High School Senior Class Advisor (55)	55	6,773
High School Senior Class Advisor (55)	55	6,773
High School Student Government Advisor	45	6,069
High School Student Government Advisor	45	6,069
High School Speech & Debate Coach	105	14,161
High School Asst. Speech & Debate Coach	30	3,694
High School U.N. Club Advisor	90	12,138
High School Band Director	55	7,418
High School Chamber Orchestra	75	10,115
High School Video Production	40	4,926
High School Drama Club Advisor	40	5,395
High School Technical Club Advisor	40	5,395
High School Musical Pit Director	20	2,697
High School Tri-M Music Honor Society	20	2,697
High School Drama Director (3 productions 35 each)	105	14,161
High School Technical Director (3 productions 30 each)	90	12,138
High School Musical Production Coach (3 productions 30 each)	90	12,138
High School Literary Magazine Advisor	40	5,395
High School Habitat for Humanity	40	5,395
High School Mock Trial	45	6,069
High School French Club	10	1,349
High School Junior Class Advisor	50	6,157
High School Sophomore Class Advisor (20)	20	2,463
High School Sophomore Class Advisor (20)	20	2,463
High School Freshman Class Advisor (15)	15	1,847
High School Freshman Class Advisor (15)	15	1,847
High School Science Olympiad (20 per advisor)	20	2,697
High School Science Olympiad (20 per advisor)	20	2,697
High School Signifer	20	2,463
High School Mathematics Team Coach	50	6,744
High School Wellness Coordinator	40	4,457
High School A Capella Advisor	40	4,926
High School All County/State High School Chorus	15	2,023
High School Foreign Exchange Head	20	2,697
High School Foreign Exchange Head	20	2,463
High School Asst. Foreign Exchange	10	1,231
High School Asst. Foreign Exchange	10	1,349
High School Advisor to International Student Program	15	1,847
High School Garden Club Sponsor	40	5,395
High School Honor Society Art Advisor	10	1,349
High School Quiz Bowl	40	4,926
High School Hack Scarsdale Club	40	4,926
Total Senior High School		252,998

2017-18 Calculations (Continued)	2017-18 Points	Budgeted \$ Amount
<u>Middle School</u>		
Middle School Technical Advisor	25	3,372
Middle School Yearbook Advisor	95	12,813
Middle School Student Government Advisor	95	12,813
Middle School Student Government Asst.	40	5,395
Middle School Speech Contest Director	25	3,372
Middle School Literary Magazine Advisor	40	5,395
Middle School Drama Director (3 productions 30 each)	90	12,138
Middle School Musical Director (3 productions 30 each)	90	12,138
Middle School Costume/Props Director (3 productions 30 each)	90	12,138
Middle School Production Technical Advisor (3 productions 30 each)	90	12,138
Middle School Video Yearbook	25	3,372
Middle School Global Nomads	10	1,231
Middle School Global Nomads	10	1,231
Middle School Math Counts Club	35	4,720
Middle School Debate Club	10	1,349
Middle School Science Olympiad (25 per advisor)	25	3,372
Middle School Science Olympiad (25 per advisor)	25	3,372
Middle School Science Olympiad (25 per advisor)	25	3,372
Middle School Science Olympiad (25 per advisor)	25	3,372
Middle School Science Olympiad (25 per advisor)	25	3,372
Middle School Human Rights Advisor	25	3,372
Middle School Young Women in Leadership	15	2,023
Middle School School Store	15	2,023
Middle School Activities Advisors	70	9,441
Middle School Jazz Ensemble	40	5,395
Middle School Wind Chamber Ensemble	40	5,395
Middle School Vocal Music Solo Club	40	5,395
Middle School Vocal Music Ensemble Club	20	2,697
Middle School Sinfonietta Strings	20	2,463
Middle School Percussion Ensemble	20	2,463
All County State Middle School Chorus	10	1,349
Total Middle School		162,489
<u>Elementary Schools</u>		
Elementary Activity Advisors (5 x 125)	625	76,963
Elementary Band Advisor	40	5,395
Elementary Orchestra Advisor	40	5,395
All County Elementary Chorus	40	5,395
Total Elementary		93,147
<u>Accompanist</u>		
Elementary		22,449
Middle School		6,095
Senior High		38,525
Total Accompanist		67,069
Grand Total Extracurricular Assignments		575,703

II INSTRUCTION

285-000 Interscholastic Athletics

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

2017-18 CALCULATIONS

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

Position	Points	\$Amount	# of Students Participating**
Assistant Athletic Director (Fall, Winter, Spring)	150	\$ 26,388	
Baseball Frosh	38	\$ 6,685	15
Baseball JV	46	\$ 5,630	24
Baseball Varsity Asst	40	\$ 4,896	
Baseball Varsity Head	60	\$ 10,555	26
Basketball Boys Frosh	46	\$ 5,630	14
Basketball Boys Frosh	46	\$ 8,092	14
Basketball Boys JV	50	\$ 6,119	14
Basketball Boys Varsity Asst	40	\$ 5,100	
Basketball Boys Varsity Head	76	\$ 9,689	14
Basketball Girls Frosh	46	\$ 6,204	
Basketball Girls JV	50	\$ 7,741	9
Basketball Girls Varsity Asst	40	\$ 5,395	15
Basketball Girls Varsity Head	76	\$ 11,249	
Bowling Head	43	\$ 7,565	29
Cheerleading JV (Fall)	37	\$ 4,990	13
Cheerleading JV (Winter)	37	\$ 4,990	13
Cheerleading Varsity (Fall)	42	\$ 6,548	14
Cheerleading Varsity (Winter)	42	\$ 6,548	14
Crew Assistant	30	\$ 4,398	24
Cross Country Asst	36	\$ 5,569	
Cross Country Asst	36	\$ 6,333	
Cross Country Head	57	\$ 10,027	67
Field Hockey J.V. B	40	\$ 5,395	
Field Hockey JV	38	\$ 4,651	20
Field Hockey Varsity Asst	40	\$ 5,956	
Field Hockey Varsity Head	58	\$ 10,203	20
Football Frosh Asst	36	\$ 6,333	
Football Frosh Asst	36	\$ 4,406	
Football Frosh Head	36	\$ 4,406	30
Football JV Asst	36	\$ 5,700	
Football JV B Asst	36	\$ 4,855	
Football JV B Head	36	\$ 4,855	30
Football JV Head	43	\$ 7,565	30
Football Varsity Asst	50	\$ 7,710	

Football Varsity Asst	50	\$	8,796	
Football Varsity Asst	50	\$	6,629	
Football Varsity Head	85	\$	14,953	42
Golf Boys	45	\$	7,916	18
Golf Girls	45	\$	7,916	17
Gymnastics Asst	48	\$	7,109	
Gymnastics Head	65	\$	11,435	16
HS Intramurals-Fall	30	\$	4,222	36
HS Intramurals-Spring	30	\$	4,222	
HS Intramurals-Winter	30	\$	4,222	45
Ice Hockey Asst	40	\$	5,395	
Ice Hockey Head	54	\$	6,609	18
Ice Hockey Head JV	40	\$	5,864	13
Ice Hockey JV Asst	30	\$	3,672	13
Indoor Track Asst	47	\$	7,166	
Indoor Track Asst	47	\$	8,268	
Indoor Track Asst	47	\$	8,268	
Indoor Track Asst	47	\$	6,615	
Indoor Track Asst	47	\$	6,615	
Indoor Track Head	72	\$	12,666	101
Lacrosse Boys Frosh	43	\$	6,052	
Lacrosse Boys JV	48	\$	8,444	28
Lacrosse Boys Varsity Asst	43	\$	6,052	
Lacrosse Boys Varsity Head	63	\$	9,975	24
Lacrosse Girls JV (A)	48	\$	6,755	18
Lacrosse Girls JV (B)	48	\$	6,755	18
Lacrosse Girls Varsity Asst	43	\$	5,701	
Lacrosse Girls Varsity Head	63	\$	9,347	20
Modified Athletic Director (Fall)	38	\$	6,685	
Modified Athletic Director (Spring)	38	\$	6,685	
Modified Athletic Director (Winter)	38	\$	6,685	
Modified Cheerleading Asst	27	\$	3,304	
Modified Cheerleading Head	30	\$	3,825	26
Modified Cross Country Asst	27	\$	4,592	
Modified Cross Country Head	30	\$	5,278	70
Modified Field Hockey Asst	27	\$	4,750	
Modified Field Hockey Asst	27	\$	4,275	
Modified Field Hockey Head	30	\$	5,278	42
Modified Ice Hockey Asst	30	\$	4,651	
Modified Ice Hockey Head	33	\$	5,140	15
Modified Lacrosse Boys Asst	27	\$	4,750	
Modified Lacrosse Boys Head	30	\$	5,278	
Modified Lacrosse Boys Head	30	\$	5,278	70
Modified Lacrosse Girls Asst	27	\$	4,750	
Modified Lacrosse Girls Head	30	\$	4,222	
Modified Lacrosse Girls Head	30	\$	5,278	85
Modified Track Asst	27	\$	3,958	
Modified Track Asst	27	\$	3,958	
Modified Track Head	30	\$	5,278	90
Modified Volleyball Asst.	27	\$	4,750	

Modified Volleyball Head	30	\$	5,278	32
Modified Volleyball Head	30	\$	5,278	32
Modified Wrestling Asst	27	\$	4,275	
Modified Wrestling Head	30	\$	5,278	32
Outdoor Track Asst	40	\$	4,896	
Outdoor Track Asst	40	\$	6,099	
Outdoor Track Asst	40	\$	7,037	
Outdoor Track Asst	40	\$	7,037	
Outdoor Track Asst	40	\$	5,629	
Outdoor Track Asst	40	\$	6,181	
Outdoor Track Asst	40	\$	5,864	
Outdoor Track Head	68	\$	11,963	162
Ski Coach Asst	35	\$	5,395	
Ski Coach Head	45	\$	6,976	59
Soccer Boys J.V. B	48	\$	7,374	12
Soccer Boys Varsity A Asst	40	\$	5,100	
Soccer Boys Varsity A Head	67	\$	8,542	27
Soccer Boys J.V A	53	\$	7,869	18
Soccer Boys Varsity B Head	53	\$	8,159	18
Soccer Girls JV	48	\$	6,755	22
Soccer Girls JV B	48	\$	6,609	23
Soccer Girls Varsity Asst	40	\$	6,160	
Soccer Girls Varsity B Head	53	\$	6,487	23
Soccer Girls Varsity Head	67	\$	10,608	26
Soccer Boys J.V.	48	\$	5,875	20
Softball Asst	40	\$	5,629	
Softball Frosh	30	\$	4,222	
Softball Head	55	\$	8,506	11
Softball JV	40	\$	6,170	12
Strength & Conditioning Coach (Fall)	50	\$	6,744	50
Strength & Conditioning Coach (Winter)	50	\$	7,330	50
Strength & Conditioning Coach (Spring)	50	\$	6,744	50
Swimming Boys Asst	50	\$	6,374	
Swimming Boys Head	65	\$	10,036	44
Swimming Girls Asst	50	\$	7,721	
Swimming Girls Head	65	\$	11,435	43
Tennis Boys Head	50	\$	8,796	15
Tennis Boys JV	17	\$	2,903	16
Tennis Boys Varsity B Head	33	\$	5,805	20
Tennis Girls JV	17	\$	2,419	13
Tennis Girls Varsity A Head	50	\$	8,796	16
Tennis Girls Varsity B Head	33	\$	5,805	16
Volleyball Boys JV	38	\$	6,016	9
Volleyball Boys Varsity	54	\$	9,500	17
Volleyball Girls J.V. B	38	\$	4,651	15
Volleyball Girls Head	54	\$	9,500	19
Volleyball Girls JV	38	\$	4,651	15
Volleyball Girls Varsity B	38	\$	6,016	15
Wrestling Assistant	48	\$	8,444	
Wrestling Head	67	\$	11,787	38
Wrestling JV	48	\$	7,425	44
** includes team managers	5,934	\$	914,806	2,308

APPENDIX - H

VEHICLE REPLACEMENT SCHEDULE

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

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

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

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

<u>School Year</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>(plan)</u>	<u>(plan)</u>	<u>(plan)</u>	<u>(plan)</u>	<u>(plan)</u>
Large Buses	<u>2</u>	<u>1</u>	<u>2</u>	<u>1</u>	<u>2</u>	<u>1</u>	<u>2</u>	<u>1</u>
Cost per bus	<u>104,913</u>	<u>105,542</u>	<u>107,809</u>	<u>110,800</u>	<u>114,000</u>	<u>117,000</u>	<u>118,000</u>	<u>119,000</u>
Mini buses	0	3	2	4	1	1	2	2
Cost per bus	\$0	41,769	42,954	46,800	49,000	51,000	52,000	53,000
Lift gate buses	0	1	0	0	0	1	0	0
Cost per bus	0	55,201	N/A	N/A	N/A	76,000	N/A	N/A
Automobiles	0	2	0	2	1	1	1	1
Cost per vehicle	N/A	23,419	N/A	26,000	26,800	27,600	28,500	29,600
Total Vehicle Purchase	\$209,826	\$332,888	\$301,526	\$350,000	\$303,800	\$271,600	\$368,500	\$254,600

STATISTICS of LARGE BUS FLEET

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

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

APPENDIX – I

UNDISTRIBUTED EXPENSE

TEACHERS' RETIREMENT

This account represents the Board of Education's mandatory investment for the professional staff that are members of the New York State Teachers' Retirement System (TRS).

Retirement expense is based on an estimate of the salaries to be paid to professional staff members for the upcoming school year multiplied by the contribution rate. The TRS rate has increased significantly from the 0.36% rate charged in 2003-04 to the 17.53% rate for the 2014-15 budget, however the 2015-16 rate represents a 24% reduction from 2014-15 rate; the 2016-17 rate represents a 11% reduction from the 2015-16 rate; and the 2017-18 rate represents a 16% reduction from the 2016-17 rate.

<u>Budget Year</u>	<u>TRS %</u>	<u>Total TRS Budget / Actual</u>
1997-98	3.75%	990,198
1998-99	1.25%	363,915
1999-00	1.42%	434,361
2000-01	1.43%	466,067
2001-02	0.43%	129,725
2002-03	0.36%	123,366
2003-04	0.36%	162,285
2004-05	5.63%	2,622,972
2005-06	7.97%	3,673,304
2006-07	8.60%	4,422,538
2007-08	8.73%	5,645,453
2008-09	7.63%	4,284,902
2009-10	6.19%	3,786,852
2010-11	8.62%	5,253,825
2011-12	11.11%	6,720,440
2012-13	11.84%	7,430,727
2013-14	16.25%	10,387,337
2014-15	17.53%	10,652,830
2015-16	13.26%	8,210,890
2016-17 Adopted Bud	11.72%	8,304,672 – Est Actual - \$7,528,481
2017-18 Proposed Bud	9.80%	6,500,000

UNDISTRIBUTED EXPENSE

EMPLOYEES' RETIREMENT

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

Retirement expense is based on an estimate of the salaries to be paid to civil service staff members for the upcoming school year multiplied by the contribution rate. The ERS rate has increased significantly from the 0.90% weighted average rate charged in 2000-01 to the 20.1% weighted average rate for the 2013-14 budget, however since then the rate has steadily decreased to 15.2% in 16-17 and an estimated 15.1% in 17-18.

TOTAL EXPENDITURES / BUDGET

2000-01	ACTUAL	17,812
2001-02	ACTUAL	60,559
2002-03	ACTUAL	100,908
2003-04	ACTUAL	458,468
2004-05	ACTUAL	1,224,127
2005-06	ACTUAL	1,137,906
2006-07	ACTUAL	1,135,252
2007-08	ACTUAL	1,094,288
2008-09	ACTUAL	1,103,797
2009-10	ACTUAL	1,000,321
2010-11	ACTUAL	1,748,071
2011-12	ACTUAL	2,331,649
2012-13	ACTUAL	2,621,524
2013-14	ACTUAL	3,000,818
2014-15	ACTUAL	2,786,046
2015-16	ACTUAL	2,112,940
2016-17	ADOPTED BUDGET	2,378,151 – Est. Actual - \$2,354,449
2017-18	PROPOSED BUDGET	2,362,782

UNDISTRIBUTED EXPENSE

HEALTH INSURANCE

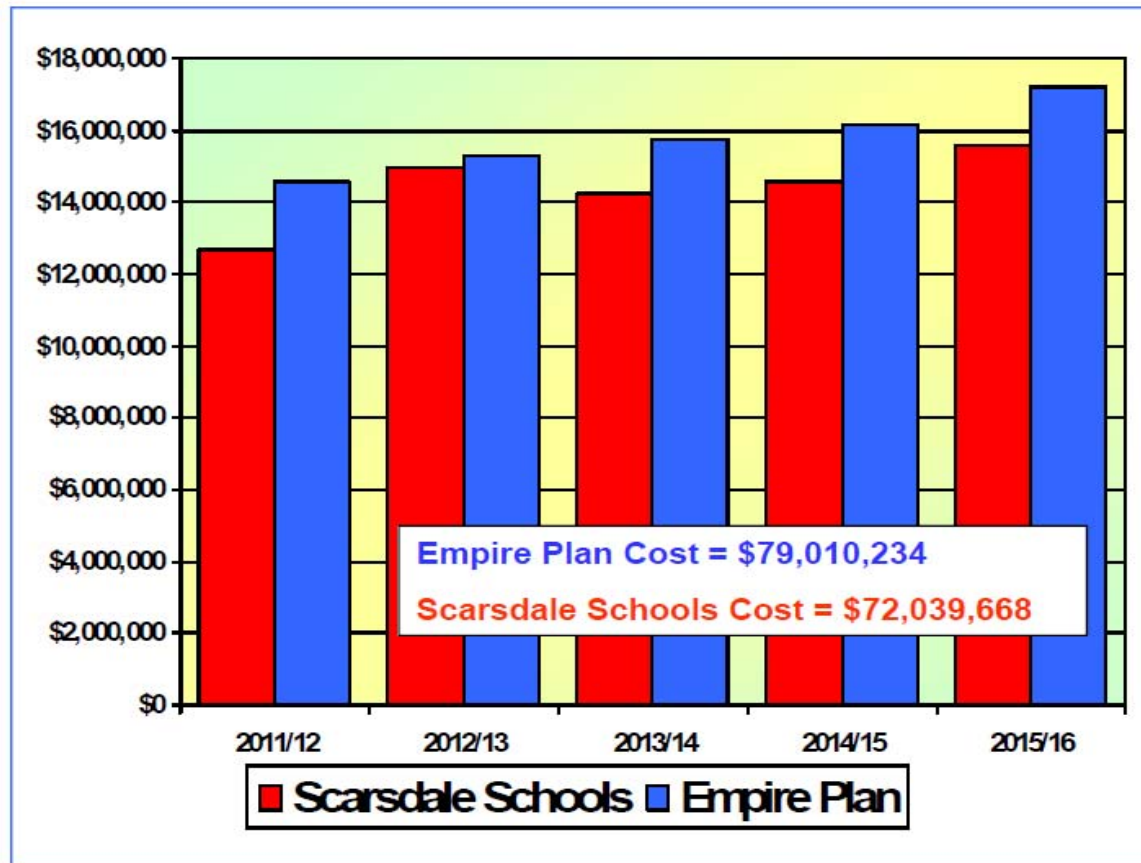
The Board provides a health insurance program for all full-time District employees, their qualifying spouse and dependent(s). Prior to the 1988-89 school year, the District participated in the New York State Empire Plan and an H.M.O. Plan (Kaiser Foundation). In 1988-89 the District withdrew from the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

Listed below are the actual expenditures for the years 1998-99 through 2015-16, the 2016-17 Adopted Budget & Estimated Actual, and the 2017-18 Proposed Budget.

<u>YEAR</u>	<u>EXPENDITURES</u>	
1998-99	4,801,732	
1999-00	5,056,563	
2000-01	5,948,628	
2001-02	6,323,802	
2002-03	7,796,238	
2003-04	8,673,304	
2004-05	9,102,858	
2005-06	9,766,698	
2006-07	9,906,552	
2007-08	9,455,348	
2008-09	10,336,035	
2009-10	12,337,291	
2010-11	11,539,947	
2011-12	12,663,446	
2012-13	14,968,073	
2013-14	14,240,168	
2014-15	13,958,267	
2015-16	14,940,001	
2016-17	17,536,577	BUDGET
2016-17	15,376,577	ESTIMATED ACTUAL
2017-18	17,120,845	PROPOSED BUDGET



Scarsdale Schools vs. Empire Plan



This exhibit provides a estimated comparison of the District's self-insured costs with the applicable Empire Plan premiums over the past five plan years (July through June). Census assumptions are made to accommodate the different premium tiers offered by each plan. The District costs are estimated to be \$6,970,566 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
2010	6.20%	\$106,800	
	1.45%	No Limit Medicare	5,144,222
2011	6.20%	\$106,800	
	1.45%	No Limit Medicare	5,175,509
2012	6.20%	\$110,100	
	1.45%	No Limit Medicare	5,200,750
2013	6.20%	\$113,700	
	1.45%	No Limit Medicare	5,339,902
2014	6.20%	\$117,000	
	1.45%	No Limit Medicare	5,274,594
2015	6.20%	\$118,500	
	1.45%	No Limit Medicare	5,465,479
2016	6.20%	\$118,500	
	1.45%	No Limit Medicare	5,845,000
2017	6.20%	\$127,200	
	1.45%	No Limit Medicare	5,857,600*
2018	6.20%	unknown	5,744,105**
	1.45%	No Limit Medicare	

* Adopted Budget
 ** Estimated Actual
 *** Proposed Budget
 6,056,337***

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>
2007-08	614	Teach/Adm/Nurses/Secy's/Cust	@\$1,593	978,102
2008-09	626	Teach/Adm/Nurses/Secy's/Cust	@\$1,593	997,218
2009-10	612	Teach/Adm/Nurses/Secy's/Cust	@\$1,647	1,007,964
2010-11	611	Teach/Adm/Nurses/Secy's/Cust	@\$1,684	1,028,924
2011-12	605	Teach/Adm/Nurses/Secy's/Cust	@\$1,722	1,041,810
2012-13	605	Teach/Adm/Nurses/Secy's/Cust	@\$1,722	1,031,478
2013-14	596	Teach/Adm/Nurses/Secy's/Cust	@\$1,816	1,082,336
2014-15	596	Teach/Adm/Nurses/Secy's/Cust	@\$1,816	1,116,220
2015-16	598	Teach/Adm/Nurses/Secy's/Cust	@\$1,936	1,157,728
2016-17	607	Teach/Adm/Nurses/Secy's/Cust	@\$1,936	1,175,152*
	609	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***

* Adopted Budget

** Estimated Actual

*** Proposed Budget

Please proceed to the next page

APPENDIX – J

UNDISTRIBUTED EXPENDITURES

970 DEBT SERVICE

Data Sheet A - Schedule of long-term bonded indebtedness to be paid in 2017-2018.

YEAR OF ISSUE	OBLIGATIONS OUTSTANDING 7/1/17	2017-18 PAYMENTS		OBLIGATIONS OUTSTANDING 7/1/18	
		PRINCIPAL	INTEREST		
2010 (OCT)	5,400,000	2,650,000	216,000	2,750,000	
2012 (JUN)	3,930,000	1,920,000	176,400	2,010,000	
2014 (MAY)	7,895,000	635,000	347,400	7,260,000	
2017 (JUNE) (Estimated Bond issuance)	-	1,280,000	444,000	13,520,000	**
				-	
GRAND TOTAL	\$ 17,225,000	\$ 6,485,000	\$ 1,183,800	\$ 25,540,000	

** Current financing has not been finalized on how the District will issue the remaining \$14,800,000 in potential financing related to the \$18.12M Project authorized by the voters in December 2014. - We anticipate borrowing \$14.8M in April 2017.

Undistributed Expense - Data Sheet B							
Schedule of Long-Term Serial Bond Obligations From 2007 through 2028							
O/S as of	Obligations	Budget	Total	Total	Total		
Date	Outstanding	Year	Interest	Principal	Debt Service		
7/1/2007	76,165,000	2007/08	3,182,075	5,360,000	8,542,075		
7/1/2008	70,805,000	2008/09	2,888,741	5,185,000	8,073,741		
7/1/2009	65,555,000	2009/10	2,649,307	5,400,000	8,049,307		
7/1/2010	60,155,000	2010/11	1,928,412	5,840,000	7,768,412	*	
7/1/2011	53,120,000	2011/12	2,021,490	5,785,000	7,806,490	*	
7/1/2012	46,350,000	2012/13	1,681,882	6,050,000	7,731,882	* &	
7/1/2013	40,300,000	2013/14	1,626,326	6,080,000	7,706,326	* &	
7/1/2014	33,435,000	2014/15	1,251,132	6,415,000	7,666,132	* & @	
7/1/2015	27,020,000	2015/16	1,153,829	6,500,000	7,653,829	* & @ \$	
7/1/2016	22,195,000	2016/17	996,950	6,615,000	7,611,950	* & @ \$	
7/1/2017	17,225,000	2017/18	1,183,800	6,485,000	7,668,800	# * & @	
7/1/2018	25,540,000	2018/19	917,500	6,750,000	7,667,500	# * & @	
7/1/2019	18,790,000	2019/20	660,200	1,640,000	2,300,200	# @	
7/1/2020	17,150,000	2020/21	603,400	1,705,000	2,308,400	# @	
7/1/2021	15,445,000	2021/22	544,400	1,765,000	2,309,400	# @	
7/1/2022	13,680,000	2022/23	479,125	1,835,000	2,314,125	# @	
7/1/2023	11,845,000	2023/24	407,050	1,910,000	2,317,050	# @	
7/1/2024	9,935,000	2024/25	331,825	1,990,000	2,321,825	# @	
7/1/2025	7,945,000	2025/26	253,300	2,065,000	2,318,300	# @	
7/1/2026	5,880,000	2026/27	171,500	2,150,000	2,321,500	# @	
7/1/2027	-	2027/28	111,900	1,205,000	1,316,900	# @	
# - Note: The District anticipates issuing \$14.8M of debt related to the \$18.12M Capital Project on or about June 15, 2017. The anticipated debt is included in this schedule and assumes an estimated interest rate of 3.0%. This rate will vary by actual market conditions on June 15, 2017.							
* - Note: During October 2010, the District refinanced \$19.5M of outstanding obligations resulting in a savings of \$2,714,587 over the period of 2010/11 through 2018/19. The applicable outstanding debt has been updated accordingly.							
& - Note: During June 2012, the District refinanced \$11.8M of outstanding obligations resulting in a savings of \$1,026,599 over the period of 2012/13 through 2018/19. The applicable outstanding debt has been updated accordingly.							
@ - Note: During May 2014, the District refinanced \$9.3M of outstanding obligations resulting in a savings of \$969,061 over the period of 2014/15 through 2026/27. The applicable outstanding debt has been updated accordingly.							
\$ - Note: The principal and interest include BAN payments in 2015-16 and 2016-17 that were issued and repaid in the same year, therefore their principal repayment does not impact the total debt outstanding.							

NOTE: The above schedule includes the anticipated \$14,800,000 debt to be issued in April 2017.

UNDISTRIBUTED EXPENDITURES

970 DEBT SERVICE

Data Sheet D - Schedule of payments of long-term obligations for 2017-18.

BOND ISSUE	ORIGINAL	MATURITY DATE	OBLIGATIONS	INTEREST	PRINCIPAL DUE DATE	PAYMENTS AMOUNT	INTEREST	PAYMENTS	TOTAL INTEREST
	BOND		OUTSTANDING	RATE			DUE DATE	DUE DATE	
	ISSUE		7/1/17	PERCENTAGE			AND AMOUNT	AND AMOUNT	
2010 (OCT) (Refinancing)	19,495,000	2018/19	5,400,000	1.53%	6/1/2017	2,650,000	12/1/2017 108,000	6/1/2018 108,000	\$ 216,000
2012 (JUN) (Refinancing)	10,825,000	2018/19	3,930,000	1.00%	2/1/2017	1,920,000	8/1/2017 88,200	2/1/2018 88,200	\$ 176,400
2014 (MAY) (Refinancing)	8,515,000	2027	7,895,000	2.46%	8/1/2015	635,000	8/1/2017 180,050	2/1/2018 167,350	\$ 347,400
2017 (JUNE) (Estimated Bond issuance)	-	TBD**	-	TBD**	6/15/2018	1,280,000	12/15/2017 222,000	6/15/2018 222,000	\$ 444,000
GRAND TOTAL	\$ 38,835,000		\$ 17,225,000			\$ 6,485,000	\$ 598,250	\$ 585,550	\$ 1,183,800

** Current financing has not been finalized on how the District will issue the remaining \$14,800,000 in potential

financing related to the \$18.12M Project authorized by the voters in December 2014. - We anticipate borrowing \$14.8M in April 2017.

TOTAL 7,668,800

Lease Purchase – Computers

These are the anticipated costs for the lease payments for computer hardware purchased since 2014-15, as well as estimated costs for continuing the lease purchase replacement program into the future. In 2013-14 and 2014-15, the District increased the purchasing power by \$208,000 and \$271,000 to address recurring program needs. In 2017-18 the District is requesting another increase in purchasing power of \$101,000, bringing the total lease purchase to \$1,500,000. The anticipated costs in 2017-18 for the three currently outstanding leases and the anticipated new lease issued in 2017-18 are noted below.

	2010/11 Purchase	2011/12 Purchase	2012/13 Purchase	2013/14 Purchase	2014/15 Purchase	2015/16 Purchase	2016/17 Purchase	2017/18 Purchase	Total Payments (Amount Budgeted)
Total Purchasing Power	\$920,000	\$920,000	\$920,000	\$1,128,000	\$1,399,000	\$1,399,000	\$1,399,000	\$1,500,000	
Payments									
Actual 2013-14	\$ 243,551	\$ 235,785	\$ 234,961	\$ 287,692	\$ 0	\$ 0	\$ 0	\$ 0	\$1,001,981
Actual 2014-15	\$ 0	\$ 235,785	\$ 234,961	\$ 287,692	\$ 356,932	\$ 0	\$ 0	\$ 0	\$1,115,370
Actual 2015-16	\$ 0	\$ 0	\$ 234,961	\$ 287,692	\$ 356,932	\$ 357,855	\$ 0	\$ 0	\$1,238,264
Actual 2016-17	\$ 0	\$ 0	\$ 0	\$ 287,692	\$ 356,932	\$ 357,855	\$ 357,030	\$ 0	\$1,359,509
Estimated 2017-18	\$ 0	\$ 0	\$ 0	\$ 0	\$ 356,932	\$ 357,855	\$ 357,030	\$ 386,242	\$1,458,059
Estimated 2018-19	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 357,855	\$ 357,030	\$ 386,242	\$1,487,369
Estimated 2019-20	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 357,030	\$ 386,242	\$1,515,756
Estimated 2020-21	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 386,242	\$1,544,968

Lease Purchase – Districtwide Copiers

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

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

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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 \$132,000. For the 2017-18 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	\$318,703	\$55,122	\$36,930	17.30%
Stuart Matthey - Assistant Superintendent	\$238,050	\$50,256	0	21.11%
Lynne Shain - Assistant Superintendent	\$229,163	\$61,853	0	26.99%
Andrew Patrick - Assistant Superintendent	\$218,038	\$60,391	0	27.70%
Gerald Crisci – Director of Educational Technology	\$205,250	\$58,710	0	28.60%
Raymondo Papalardi – Director of PE, Health & Ath. Dir.	\$195,700	\$57,454	0	29.36%
Eric Rauschenbach - Director of Special Education	\$190,550	\$56,778	0	29.80%
Rachel Moseley – Director of Information Technology	\$170,000	\$63,086	0	37.11%
Jeffrey Martin – Treasurer / Business Mgr. / Risk Mgr.	\$165,762	\$62,304	0	37.59%
John Trenholm – Director of Facilities	\$155,188	\$60,354	0	38.89%

Building Administrators

<u>Personnel/Title</u>	<u>School</u>	<u>Salary *</u>
Dr. Scott Houseknecht - Elementary Principal	Edgewood School	\$216,213
TBD – Elementary Asst. Principal	Edgewood School	TBD**
Duncan Wilson- Elementary Principal	Fox Meadow School	\$208,698
TBD – Elementary Asst. Principal	Fox Meadow School	TBD**
Sharon Hill - Elementary Principal	Greenacres School	\$191,383
TBD – Elementary Asst. Principal	Greenacres School	TBD**
Maria Stile - Elementary Principal	Heathcote School	\$209,613
TBD – Elementary Asst. Principal	Heathcote School	TBD**
Felix Gil - Elementary Principal	Quaker Ridge School	\$186,096
TBD – Elementary Asst. Principal	Quaker Ridge School	TBD**
Michael McDermott - Middle School Principal	Scarsdale Middle School	\$228,653
Larry Chatzinoff - Middle School Asst. Principal	Scarsdale Middle School	\$185,723
Rochelle Hauge - Middle School Asst. Principal	Scarsdale Middle School	\$199,752
Ken Bonamo - High School Principal	Scarsdale High School	\$221,055
Andrea O’Gorman - High School Asst. Principal	Scarsdale High School	\$188,340
Chris Renino - High School Asst. Principal	Scarsdale High School	\$207,230
Christopher Griffin - High School Asst. Principal	Scarsdale High School	\$190,889

*Amount currently in effect for 2016-17. **These positions have not been filled as of yet, therefore the amount is To Be Determined (TBD).

“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 \$17,910 toward a tax-sheltered annuity and \$19,020 toward a variable defined benefit contribution plan (in lieu of a TRS contribution) on behalf of the superintendent.

APPENDIX - L

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

FISCAL ACCOUNTABILITY SUMMARY (2015 - 16)

INFORMATION ABOUT EXPENDITURE RATIOS (2014 - 15)

(Data are lagged a year.)

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

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

THIS SCHOOL DISTRICT

GENERAL EDUCATION	SPECIAL EDUCATION
INSTRUCTIONAL EXPENDITURES	INSTRUCTIONAL EXPENDITURES
\$90,556,640	\$18,785,006
PUPILS	PUPILS
4,866	443
EXPENDITURES PER PUPIL	EXPENDITURES PER PUPIL
\$18,610	\$42,404

SIMILAR DISTRICT GROUP LOW NEED/RESOURCE CAPACITY

GENERAL EDUCATION	SPECIAL EDUCATION
INSTRUCTIONAL EXPENDITURES	INSTRUCTIONAL EXPENDITURES
\$5,420,612,686	\$2,029,698,250
PUPILS	PUPILS
376,529	51,434
EXPENDITURES PER PUPIL	EXPENDITURES PER PUPIL
\$14,396	\$39,462

ALL SCHOOL DISTRICTS

GENERAL EDUCATION		SPECIAL EDUCATION	
INSTRUCTIONAL EXPENDITURES		INSTRUCTIONAL EXPENDITURES	
\$31,780,970,752		\$13,848,179,596	
PUPILS		PUPILS	
2,659,777		451,571	
EXPENDITURES PER PUPIL		EXPENDITURES PER PUPIL	
\$11,949		\$30,667	

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

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

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

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

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

TOTAL EXPENDITURES PER PUPIL

THIS SCHOOL DISTRICT	SIMILAR DISTRICT GROUP	NY STATE
\$29,326	\$26,207	\$22,556

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

INFORMATION ABOUT STUDENTS WITH DISABILITIES (2015 - 16)

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

STUDENT PLACEMENT (PERCENT OF TIME INSIDE REGULAR CLASSROOM)

THIS SCHOOL DISTRICT	SIMILAR DISTRICT GROUP LOW NEED/RESOURCE CAPACITY	NY STATE
80% OR MORE	80% OR MORE	80% OR MORE
300 74.8%	61.3%	58.2%
40% - 79%	40% - 79%	40% - 79%
57 14.2%	18.5%	11.7%
LESS THAN 40%	LESS THAN 40%	LESS THAN 40%
8 2.0%	11.6%	19.9%
SEPARATE SETTINGS	SEPARATE SETTINGS	SEPARATE SETTINGS
31 7.7%	5.0%	5.3%
OTHER SETTINGS	OTHER SETTINGS	OTHER SETTINGS
5 1.2%	3.7%	5.1%

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

SCHOOL-AGE STUDENTS WITH DISABILITIES CLASSIFICATION RATE

THIS SCHOOL DISTRICT	SIMILAR DISTRICT GROUP	NY STATE
8.3%	12.3%	14.7%

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

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

APPENDIX - M

**Scarsdale Union Free School District
2017-18 Property Tax Report Card**

	Adopted Budget 2016-17	Proposed Budget 2017-18	% Change
Total Spending	\$ 150,454,297	\$ 153,690,765	2.15%
School Tax Levy Limit (Prior to Allowable Exclusions)	\$ 130,802,134	\$ 132,454,007	
Permissible Exclusions to the School Tax Levy Limit	\$ 9,590,075	\$ 9,861,808	
School Tax Levy Limit	\$ 140,392,209	\$ 142,315,815	1.55%
Total Proposed School Tax Levy	\$ 140,142,277	\$ 141,490,126	0.96%
Amount (Over) / Under Tax Levy Limit	\$ 249,932	\$ 825,689	0.59%
Public School Enrollment	4,778	4,777	-0.02%

Consumer Price Index 1.26%

	Actual - June 30, 2016	Projected - June 30, 2017
Reserved Fund Balance	\$ 13,702,520	\$ 14,871,090
Appropriated Fund Balance	\$ 1,100,000	\$ 2,799,432
Unreserved, Unappropriated Fund Balance	\$ 5,936,832	\$ 5,756,707
Unreserved, Unappropriated Fund Balance as a Percent of the Next Years Total Budget	3.95%	3.75%

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: 2016

County: WESTCHESTER
SWIS Code: 555000

School Exemption Report (555001)

Town: SCARSDALE
Gross Assessed Val: 9,900,095,450
Uniform Percent of Value: 89.14

2016 Equalized Total Gross Assessed Value as of September 15, 2016 = 11,106,232,275

Exempt Code	Exemption Name \ Description	Statutory Authority	# of Exempts	Total Equalized Value of Exempts	% of Value Exempted
12100	N.Y.S.	RPTL 404(1)	4	4,266,098	0.04
13100	CNTY OWNED	RPTL 406(1)	8	144,851,918	1.30
13350	MUNI GOVT	RPTL 406(1)	2	56,091	0.00
13510	TOWN CEMET	RPTL 446	1	1,065,739	0.01
13650	VIL W/CORP	RPTL 406(1)	126	256,310,186	2.31
13740	VILL PROP	RPTL 406(3)	1	3,365	0.00
13800	SCHOOL DIS	RPTL 408	9	326,789,320	2.94
14110	U S A	State L 54	1	6,057,886	0.05
14200	RPTL418	RPTL 418	9	23,558,447	0.21
18020	MIDA	RPTL 412-a & Gen Muny L 874	1	6,170,069	0.06
21600	RLG-CO.PRP	RPTL 462	9	36,599,730	0.33
25110	N/P RELIG	RPTL 420-a	28	147,341,260	1.33
25120	N/P EDUC	RPTL 420-a	1	14,135,068	0.13
25130	N/P CHARTY	RPTL 420-a	1	4,908,009	0.04
25230	N/P IMPROV	RPTL 420-a	2	3,253,309	0.03
25300	NP ORGNS	RPTL 420-b	2	17,164,011	0.15
26250	HIST SOC	RPTL 444 & NPCL 1408	1	1,093,785	0.01
41120	WAR VET	RPTL 458-a	116	1,428,026	0.01
41130	COMBAT VET	RPTL 458-a	55	1,119,999	0.01
41140	DISABL VET	RPTL 458-a	10	399,999	0.00
41400	CLERGY	RPTL 460	1	1,682	0.00
41730	AG DIS IND	Ag-Mkts L 306	8	1,448,514	0.01
41800	AGED-CTS	RPTL 467	25	12,030,149	0.11
41834	SR STAR	RPTL 425	179	40,791,566	0.37
41854	RES STAR	RPTL 425	1,992	206,795,063	1.86
Total Exemptions			2,592	1,257,639,289	11.32

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): \$5,500,000

Equalized Total Assessed Value 399,936,626

School District - 555001 Scarsdale

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
14200	FOREIGN GOVT - EMBASSY	RPTL 418	2	5,201,000	1.30
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	5	60,000	0.02
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	1	20,000	0.01
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	5	100,000	0.03
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	1	35,025	0.01
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	692,000	0.17
41834	ENHANCED STAR	RPTL 425	6	1,164,360	0.29
41854	BASIC STAR 1999-2000	RPTL 425	84	7,465,920	1.87
Total Exemptions Exclusive of System Exemptions:			105	14,738,305	3.69
Total System Exemptions:			0	0	0.00
Totals:			105	14,738,305	3.69

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

2017-18 Proposed Tri-Part Budget (Administrative, Program and Capital)								
		Total	Administrative	Program	Capital	Total	Budget to	Budget to
		2016-17	2017-18	2017-18	2017-18	2017-18	Budget	Budget
		Proposed	Proposed	Proposed	Proposed	Proposed	\$ Increase	% Increase
EXPENDITURES		Budget	Budget	Budget	Budget	Budget	(Decrease)	(Decrease)
General Support		15,728,943	5,492,409	31,160	11,867,187	17,390,756	1,661,813	10.57%
Instruction		81,153,299	5,130,546	79,665,024	-	84,795,570	3,642,271	4.49%
Pupil Transportation		4,231,347	108,528	3,665,277	350,000	4,123,805	(107,542)	(2.54%)
Community Services		379,126	-	341,122	-	341,122	(38,004)	(10.02%)
Undistributed		47,302,307	3,622,160	28,616,286	13,006,634	45,245,080	(2,057,227)	(4.35%)
Transfer to Other Funds		1,659,275	-	95,000	1,699,432	1,794,432	135,157	8.15%
TOTAL EXPENDITURES		150,454,297	14,353,643	112,413,869	26,923,253	153,690,765	3,236,468	2.15%
		Total	Total	Budget to	Budget to			
		2016-17	2017-18	Budget	Budget			
		Proposed	Proposed	\$ Increase	% Increase			
REVENUE		Budget	Budget	(Decrease)	(Decrease)			
State Aid		6,832,333	6,868,217	35,884	0.53%			
Prior Year Surplus		1,100,000	2,799,432	1,699,432	154.49%			
Other Receipts		2,379,687	2,532,990	153,303	6.44%			
Transfer From Reserves		-	-	-	0.00%			
Tax Levy / STAR		140,142,277	141,490,126	1,347,849	0.96%			
TOTAL REVENUE		150,454,297	153,690,765	3,236,468	2.15%			