

**Scarsdale Union Free School District**  
**Scarsdale, New York**

**Proposed**  
**Budget**  
**2020-21**

For the Fiscal Year  
Commencing July 1, 2020

May 13, 2020

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## Total Budget and Tax Levy

### 2019-20 Adopted Budget and 2020-21 Proposed Budget

	2019-20	2020-21	\$ Difference	% Difference
Total Budget (See Page 18)	\$ 160,782,597	\$ 162,696,316	\$ 1,913,719	1.19%
Actual Tax Levy (See Page 11)	\$ 148,662,063	\$ 151,128,318	\$ 2,466,255	1.66%
Allowable Tax Levy Per Tax Cap Calculation (See Page 14)***	\$ 148,662,063	\$ 152,373,482	\$ 3,711,419	2.50%
Tax Cap Amount (under) over Levy (See Page 14)	(See **** below)	\$ (1,245,164)	\$ (1,245,164)	(0.84%)

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

\*\*\* The Tax Levy for 2019-20 was less than the maximum allowable levy under NYS Law. The 2019-20 levy shown above is the actual levy, not the maximum that would have been allowed which was \$149,629,080 and was (\$967,017) under the allowable Tax Cap.

## What Accounts for the Proposed Budget Growth?

2019-20 Budget	\$ 160,782,597		
2020/21 Proposed Budget	\$ 162,696,316		
(+)	1,913,719	1.19%	
		<b>Budget</b>	<b>Proportion</b>
	<b>2020-21</b>	<b>Percentage</b>	<b>Of Total</b>
<b>Major Components of Budget Growth</b>	<b>\$ Change</b>	<b>% Change</b>	<b>% Change</b>
Decrease in Plant Improvement and Capital Projects	(1,055,000)	(0.66%)	(55.1%)
Teaching Salaries (Not including 2.4FTE new staff)	1,280,666	0.80%	66.9%
Special Education, net of salaries. - Including \$120,000 for "shift" of Costs from NYS to School Districts	921,087	0.57%	48.1%
Employee Benefits - TRS and ERS ONLY	712,706	0.44%	37.2%
Employee Benefits: all other (except TRS, ERS, and Health Insurance)	522,282	0.32%	27.3%
Salaries - All other changes	379,400	0.24%	19.8%
Aides - Increase in overall budget - Net of 8-1-2 Program related aides	278,361	0.17%	14.5%
Long-term substitute assignments	200,000	0.12%	10.5%
1.0 FTE New Teaching Staff and related aides- Special Ed 8-1-2 Program	160,000	0.10%	8.4%
Reduction of Contractual School Program Special Education Budget - In anticipation of 8-1-2 Program	(160,000)	(0.10%)	(8.4%)
1.0 FTE New Teaching Staff - Special Ed (Integrated Co-Teaching)	110,000	0.07%	5.7%
1.0 FTE Salary for theatre position - reclassified from consultants	89,000	0.06%	4.7%
Vehicle Maintenance Garage	39,115	0.02%	2.0%
BOCES Admin & Capital Charges	35,672	0.02%	1.9%
Computer Lease Financing - Stage 3 of 4 and increase from \$1.399M to \$1.5M / \$1.55M	26,402	0.02%	1.4%
Increase in School Bus Purchases	24,400	0.02%	1.3%
Plant Operations & Maintenance, excluding Plant Improvements and Utilities	2,959	0.00%	0.2%
Employee Benefits: Health Insurance Decrease	(562,752)	(0.35%)	(29.4%)
Decrease in Debt Service Budget - Primarily related to interest rate assumption decrease on 2020-21 Debt	(273,103)	(0.17%)	(14.3%)
Decrease in Tax Certiorari Budget Line	(225,000)	(0.14%)	(11.8%)
Plant Department - Decreases in Utilities - mostly fuel oil / gas	(189,852)	(0.12%)	(9.9%)
Instructional and Administrative Technology - Includes removal of prior year "one-time" \$175K security cameras	(96,759)	(0.06%)	(5.1%)
Security -Do not reverse Prior Year "one-time" expenditure - Add \$31K for Current Year Security Equip.	(93,800)	(0.06%)	(4.9%)
Defer Flexible Furniture purchases at High School and Middle School	(50,000)	(0.03%)	(2.6%)
Reduce Interscholastic Athletics Equipment - Defer Butler Field Sound System purchase	(49,000)	(0.03%)	(2.6%)
Reduce Transportation budget - \$50K reduction in fuel budget	(45,600)	(0.03%)	(2.4%)
Reduction of per-pupil allocations - districtwide	(24,000)	(0.01%)	(1.3%)
Other - net of all other increases /(decreases)	(43,465)	(0.03%)	(2.3%)
<b>Total Budget Increase</b>	<b>1,913,719</b>	<b>1.19%</b>	<b>100.00%</b>

## Comparisons with Other Westchester / Putnam / Rockland School Districts

The Scarsdale Public Schools constitute one of 54 school districts in the Westchester / Putnam / Rockland region. The Clearinghouse of Educational Services, Putnam / Northern Westchester BOCES annually develops a comparative study of these 54 districts. Note: Some districts did not submit data for all categories. NOTE: This data has been updated from last year and is the best available data as of 1-21-20.

Per Pupil Expenditures Among Westchester / Putnam / Rockland Districts, 2017-18 Actual Expenditures	<u>Rank Order</u> 1 Highest 9 Scarsdale median 45 Lowest (9 not reporting)	<u>Total Expend. Per Pupil</u> \$56,410 \$32,318 \$28,489 \$19,396
True Tax Rates Among Westchester / Putnam / Rockland Districts, Using State Equalization Rates, 2018-19 Actual	<u>Rank Order</u> 1 Highest median 44 Scarsdale 54 Lowest	<u>True Tax Rate</u> \$27.42 \$17.91 \$13.87 \$7.97
Total Instructional Cost Among Westchester / Putnam / Rockland Districts, 2017-18 Actual Expenditures	<u>Rank Order</u> 1 Highest 18 Scarsdale median 48 Lowest (6 not reporting)	<u>Instruc. Cost Per Pupil</u> \$26,700 \$13,180 \$12,532 \$10,051
Central Administrative & Board of Education Costs Per Pupil Among Westchester / Putnam / Rockland Districts, 2017-18 Actual Expenditures	<u>Rank Order</u> 1 Highest median 35 Scarsdale 48 Lowest (6 not reporting)	<u>Admin. Costs Per Pupil</u> \$2,913 \$714 \$540 \$306
Debt Service Per Pupil Among Westchester / Putnam / Rockland Districts, 2017-18 Actual Expenditures	<u>Rank Order</u> 1 Highest 12 Scarsdale Median 48 Lowest (6 not reporting)	<u>Debt Service Per Pupil</u> \$11,071 \$2,092 \$1,566 \$0

## **Enrollment Summary**

The enrollment projection for the 2020-21 school year forecasts a decrease of 2 students in total pupil population from 4,745 to 4,743.

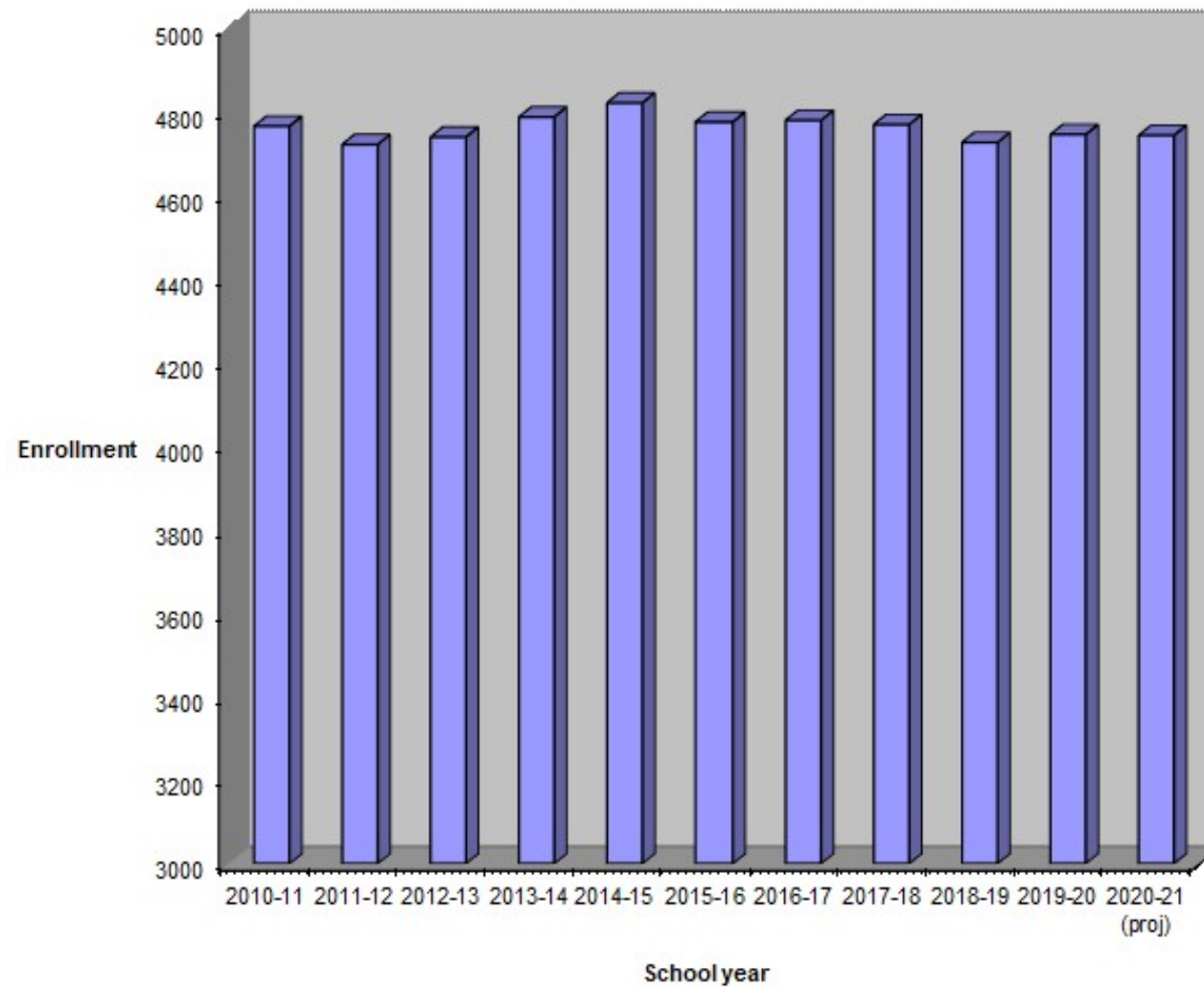
The projected K-5 enrollment forecasts a decrease of 37 students at the elementary level from the current population of 2,067 to 2,030 pupils.

The projected enrollment for grades 6 through 8 at the Middle School is 1,171 pupils, an increase of 17 over the 1,154 enrolled in 2019-20.

The High School enrollment is projected to increase by 18 pupils from the current 1,524 to 1,542.

**See Appendix A for detailed pupil enrollment data.**

## DISTRICT ENROLLMENT - 10 YR TREND



**Please proceed to the next page**

## **Staffing Summary**

The proposal increases professional staffing by a net of 1.1 FTE above the budgeted 2019-20 base of 478.1. The 2019-20 actual professional staffing was decreased to 477.8 after actual enrollments were realized, making the net actual to budget increase 1.4 FTE. There is a 1.0 FTE budget neutral increase in the Civil Service staffing in 2020-21, inclusive of the Theater Coordinator position from a contracted service to an FTE, resulting in 149.5 FTE. Overall, the proposed budget supports a professional staff of 479.2 FTE and a Civil Service staff of 149.5 FTE.

### **Elementary Schools**

Projected elementary enrollment, class-size guidelines and program needs determine elementary school staffing. The proposed 102 elementary classroom sections are projected to be one fewer than in 2019-20. In addition to the 102 class-size sections, there are currently 11 co-taught classes and one special class serving the needs of mainstreamed students with special needs. The 2020-21 enrollment projects the need for an additional 1.0 FTE for the integrated co-teaching classes, bringing the total to 12, along with an additional 1.0 FTE for the new 8:1:2 special education class (8 students : 1 teacher : 2 aides). The budget also includes the addition of 1.0 FTE as an enrollment contingency. The proposal maintains the District's class size maximum of 22 pupils for grades K through 3, and 24 for pupils for grades 4 and 5. This class-size practice results in an average class size of approximately 20 pupils.

### **Middle School**

The proposed staffing remains relatively flat for 2020-21 at 107.1 FTE positions at the Middle School, reflecting a 0.4 FTE decrease during the current year resulting from the elimination of a part-time teaching position. This reflects a 0.4 budget to budget decrease.

### **High School**

The proposed budget supports 158.0 FTE, which exactly mirrors the 2019-20 school year. The proposed 2020-21 budget includes no changes to High School staffing.

### **District-wide**

The 19.4 FTE District-wide positions include central office administrators and teacher leadership positions assigned across the schools and across the grades. The proposed staffing for 2020-21 mirrors that of 2019-20, with no increases or decreases.

### **Civil Service**

The Civil Service staff is comprised of nurses, occupational therapists, secretaries, custodians, maintenance and grounds workers along with middle managers and District services personnel. The proposed budget continues the budget neutral change made during the 2019-20 school year in the full-time Theater Coordinator position from a contracted service to an FTE. The overall result in a budgeted staff of 149.5 FTE, a budget neutral increase of 1.0 FTE.

### **Paraprofessional**

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

### **Bus Drivers**

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

### TOTAL DISTRICT-WIDE STAFFING

	<u>Budget 2019-20</u>	<u>Actual 2019-20</u>	<b>Proposed Budget to Actual Increase (Decrease)</b>	<u>Projected 2020-21</u>
High School	158.0	158.0	0.0	158.0
Middle School	107.5	107.1	0.0	107.1
Elementary Schools	193.2	193.3	1.4	194.7
District-wide	19.4	19.4	0.0	19.4
Total Professional	478.1	477.8	1.4	479.2
Civil Service Personnel	148.5	149.5	0.0	149.5
<b>Total District-wide Staffing</b>	<b>626.6</b>	<b>627.3</b>	<b>1.4</b>	<b>628.7</b>

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



## Staffing Ratios Compared to County and Region\*

Based on 2018-19 data supplied by the Information and Reporting Services division of the State Education Department, Scarsdale compares with Westchester County and Regional staffing ratios as follows:

### Number of Students Per Staff Member

	Scarsdale Schools	Westchester County	Mid-Hudson Region
<b>Administrative Staff</b>	<b>107.3</b>	<b>146.9</b>	<b>139.9</b>
Central Administration	1180.5	1116.1	1001.2
Program Administration	196.8	455.7	383.2
Principals & Asst. Principals	295.1	269.2	282.4
<b>Other Non-Teaching Staff</b>	<b>429.3</b>	<b>546.9</b>	<b>386.8</b>
<b>Guidance Counselors</b>	<b>363.2</b>	<b>388.2</b>	<b>388.8</b>
<b>Nurses</b>	<b>524.7</b>	<b>902.1</b>	<b>646.9</b>
<b>Psychologists &amp; Psychiatrists</b>	<b>393.5</b>	<b>410.6</b>	<b>438.5</b>
<b>Librarians</b>	<b>590.3</b>	<b>987.0</b>	<b>896.6</b>
<b>Classroom Teachers</b>	<b>11.7</b>	<b>12.6</b>	<b>12.3</b>
<b>Para-Professional Staff</b>	<b>13.0</b>	<b>15.5</b>	<b>15.3</b>
Teaching Assistants/Aides	29.6	33.3	39.7
Other Para-Professionals	23.2	29.0	25.0

\*This data is reported annually by school districts to the New York State Education Department, and can be found here: <http://www.p12.nysed.gov/irs/pmf/>. Please note the data format presented above differs from past years as a result of a change in the way New York State reports this data.

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## REVENUE SUMMARY

Major Revenue Sections	2018-19 Actual Revenue	2019-20 Adopted Budget	2019-20 Estimated Revenue	2020-21 Proposed Budget	Net Increase (Decrease)	% Inc (Dec) Budget to Budget	% Inc (Dec) Estim. Rev. to Budget
I STATE AID	7,355,516	6,818,007	6,974,241	5,973,493	(844,514)	(12.39%)	(14.35%)
II PRIOR YEAR SURPLUS	2,125,000	1,100,000	1,100,000	1,750,000	650,000	59.09%	59.09%
III OTHER RECEIPTS *	3,938,271	3,749,373	3,766,417	2,912,352	(837,021)	(22.32%)	(22.68%)
IV TRANSFER FROM RESERVES	667,728	453,153	617,153	932,153	479,000	105.70%	51.04%
V TAX LEVY / STAR	145,362,640	148,662,063	148,662,063	151,128,318	2,466,255	1.66%	1.66%
<b>TOTAL REVENUE</b>	<b>159,449,155</b>	<b>160,782,596</b>	<b>161,119,874</b>	<b>162,696,316</b>	<b>1,913,719</b>	<b>1.19%</b>	<b>0.98%</b>

\* 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 2020-21 State Aid revenue is estimated at \$5,973,493, a 14.35% decrease over the current year's projected actual. The Governor's current proposed budget for 2020-21 was basically flat, however NYS currently has an estimated \$10 Billion deficit. Our 2020-21 estimates include a Pandemic Deficit Reduction (PDR) of \$920,488 similar to the annual adjustments made related to the financial crisis of a decade ago. It should be noted the Deficit reductions from the financial crisis a decade ago lasted six years. The District began to receive Building Aid in 2018-19 related to the substantially completed \$18.12 million Bond (2014) project. Building Aid related to the \$64.9 million Bond (2018) Project will begin in 2020-21. However, the Building Aid related to major projects from 16 to 17 years ago will end resulting in significant net decreases in Building Aid beginning in the 2023-24 budget year.

### **PRIOR YEAR SURPLUS**

This budget returns current year surplus of \$1,750,000 to offset next year's tax levy. This is \$650,000 greater than the 2019-20 level.

### **COUNTY SALES TAX**

The County sales tax is apportioned between the County, towns and villages and school districts, according to statute. Of the three levels of government, school districts receive the smallest percentage. In 2019, the County increased the Sales Tax which was estimated to bring \$433,276 more in revenue than the \$1,041,724 budgeted in 2019-20 (this has now been reduced by \$125,000 to \$1,350,000). For 2020-21, a full year of collections was originally expected to record \$1,525,000 in Sales Tax revenues, which would have been 46% more than a year ago. This has been reduced by 25% to \$1,143,750 due to anticipated reduced receipts from the County.

### **OTHER RECEIPTS**

This category includes interest from investment of District funds, charges to other districts for mandated services for students at Immaculate Heart of Mary, fees for use of school buildings by community groups, taxes collected by other municipalities when property lines cross District boundaries, and income from miscellaneous sources. The District also receives tuition for out-of-District students who attend special education classes in Scarsdale; currently one student. Interest income for both 2019-20 and 2020-21 is expected to decrease significantly as a result of the recent decrease in the federal funds rate, while other revenues such as boundary line taxes are projected to remain flat. In 2019-20, building rental revenue has been lowered by \$60,000 whereas no change has been made for 2020-21 at this time.

### **PROPERTY TAX LEVY**

The Board of Education determines, and the community votes on, the total amount of funds needed to operate the District. Anticipated revenues from sources other than taxes (above) are subtracted from this total; the balance of revenues comes from local property taxes from the towns of Scarsdale and Mamaroneck. Equalization rates set by the Westchester County Tax Commission and the assessment rolls of the two municipalities determine the taxes to be allocated and collected from each municipality. Scarsdale's Equalization Rate changed from 0.940 last year to 0.9475 for 2020-21 causing a slight shift and increasing the amount of property tax that Mamaroneck residents are responsible for as compared with Scarsdale residents. The assessments on Page 15 used in calculating the Tax Rate on Page 16 are estimates and will not be finalized until June; therefore the actual Tax Rate will differ somewhat from these estimates.

The "maximum allowable tax levy limit" will vary from district to district. Under the New York State "tax cap" law, the District's tax levy for 2020-21 may increase by 2.50% as shown on page 14. This budget proposes tax levy growth of 1.66%, 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 and your income level qualifies for the STAR program.

## 2020-21 PROJECTED REVENUE BUDGET

	ACTUAL 2018-19	ADOPTED BUDGET 2019-20	ESTIMATED ACTUAL 2019-20	PROPOSED BUDGET 2020-21	% INCREASE (DECREASE) Bud to Bud	% INCREASE (DECREASE) Bud to Act
<b>STATE AID</b>						
Foundation Aid	3,467,152	3,474,381	3,491,709	3,491,710	0.50%	0.00%
Building Aid	2,397,264	2,061,068	2,068,229	2,010,482	(2.45%)	(2.79%)
Transportation Aid	299,743	295,771	299,743	302,740	2.36%	1.00%
Pupils With Disabilities Aid (most rolled into Foundation Aid)	272,163	246,555	272,163	225,484	(8.55%)	(17.15%)
BOCES Aid	436,792	344,630	436,792	455,406	32.14%	4.26%
Textbook and Library Aid	328,504	320,602	331,903	334,028	4.19%	0.64%
Computer Software Aid	75,470	75,000	73,702	74,131	(1.16%)	0.58%
Other State Aid	78,428	-	-	-	#DIV/0!	#DIV/0!
Grant-in-Aid	-	-	-	-	0.00%	0.00%
Pandemic Deficit Reduction (NYS)	-	-	-	(920,488)	0.00%	0.00%
<b>TOTAL STATE AID</b>	<b>7,355,516</b>	<b>6,818,007</b>	<b>6,974,241</b>	<b>5,973,493</b>	<b>(12.39%)</b>	<b>(14.35%)</b>
<b>NYS STAR AID GRANT</b>	<b>2,996,378</b>	<b>1,200,000</b>	<b>2,334,235</b>	<b>2,275,000</b>	<b>89.58%</b>	<b>(2.54%)</b>
<b>PRIOR YEAR SURPLUS</b>	<b>2,125,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,750,000</b>	<b>59.09%</b>	<b>59.09%</b>
<b>COUNTY SALES TAX</b>	<b>1,046,413</b>	<b>1,041,724</b>	<b>1,350,000</b>	<b>1,143,750</b>	<b>9.79%</b>	<b>(15.28%)</b>
<b>OTHER RECEIPTS</b>						
Interest From Investments	1,415,184	1,333,333	987,333	266,000	(80.05%)	(73.06%)
Interest From Reserves	156,341	118,500	69,500	26,000	(78.06%)	(62.59%)
Health Services - Parochial and Private Schools	166,833	224,732	167,000	169,000	(24.80%)	1.20%
Building Use Fees	112,192	114,625	54,625	116,000	1.20%	112.36%
Boundary Line Taxes	527,946	484,500	525,000	525,000	8.36%	0.00%
Miscellaneous	383,909	255,000	345,000	345,000	35.29%	0.00%
Tuition - Special Education	-	0	81,000	91,800	100.00%	13.33%
<b>TOTAL OTHER RECEIPTS</b>	<b>2,762,405</b>	<b>2,530,690</b>	<b>2,229,458</b>	<b>1,538,800</b>	<b>(39.19%)</b>	<b>(30.98%)</b>
<b>PROPERTY TAX LEVY</b>	<b>145,362,640</b>	<b>148,662,063</b>	<b>148,662,063</b>	<b>151,128,318</b>	<b>1.66%</b>	<b>1.66%</b>
Reduction due to STAR Program	(2,996,378)	(1,200,000)	(2,334,235)	(2,275,000)	89.58%	(2.54%)
PILOT Tax Revenue	129,453	176,959	176,959	229,802	29.86%	29.86%
<b>NET PROPERTY TAX LEVY</b>	<b>142,495,715</b>	<b>147,639,022</b>	<b>146,504,787</b>	<b>149,083,120</b>	<b>0.98%</b>	<b>1.76%</b>
<b>GRAND TOTAL REVENUE (Prior to Capital Reserve)</b>	<b>158,781,427</b>	<b>160,329,443</b>	<b>160,492,721</b>	<b>161,764,163</b>	<b>0.89%</b>	<b>0.79%</b>
Transfer from Other Reserves (Amort. of Premium on Debt)	68,153	68,153	68,153	68,153	0.00%	0.00%
Transfer from Reserve for Retirement Contribution	0	0	0	0	0.00%	0.00%
Transfer from Debt Service Reserve	599,575	385,000	385,000	864,000	124.42%	124.42%
Transfer from Reserves	667,728	453,153	453,153	932,153	105.70%	105.70%
<b>GRAND TOTAL REVENUE (Including Capital Reserve)</b>	<b>159,449,155</b>	<b>160,782,596</b>	<b>160,945,874</b>	<b>162,696,316</b>	<b>1.19%</b>	<b>1.09%</b>

**COMPARISON OF ACTUAL REVENUES FOR THE YEARS  
2014-15 THROUGH 2018-19**

<b>REVENUE CATEGORY</b>	<b>2014-2015 ACTUAL REVENUES</b>	<b>2015-2016 ACTUAL REVENUES</b>	<b>2016-17 ACTUAL REVENUES</b>	<b>2017-18 ACTUAL REVENUES</b>	<b>2018-19 ACTUAL REVENUES</b>
<b><u>STATE AID</u></b>					
Operating Aid / FLEX / Foundation Aid	\$ 3,482,036	\$ 3,310,392	\$ 3,310,391	\$ 3,401,096	\$ 3,467,152
Building Aid	2,161,373	2,161,373	2,445,257	2,149,843	2,397,264
Transportation Aid	298,954	306,298	286,823	290,873	299,743
Pupils with Disabilities Aid	-	393,527	218,938	229,060	272,163
BOCES Aid	259,900	268,177	297,875	369,622	436,792
Textbook & Library Aid	332,956	332,387	327,993	327,593	328,504
Computer Software Aid	75,949	76,398	75,500	75,380	75,470
CPR Aid	189,771	139,326	79,119	75,541	78,428
Grant-in-Aid	50,000	-	-	-	-
Formula Aid Cut & STAR Cut	-	-	-	-	-
Deficit Reduction Proposal (NYS)	(681,189)	(453,365)	-	-	-
<b>TOTAL STATE AID</b>	<b>6,169,750</b>	<b>6,534,513</b>	<b>7,041,896</b>	<b>6,919,008</b>	<b>7,355,516</b>
<b>PRIOR YEAR SURPLUS</b>	<b>3,000,000</b>	<b>500,000</b>	<b>1,100,000</b>	<b>2,799,432</b>	<b>2,125,000</b>
<b>COUNTY SALES TAX</b>	<b>932,047</b>	<b>941,565</b>	<b>1,066,567</b>	<b>1,021,198</b>	<b>1,046,413</b>
<b>TRANSFER FROM OTHER RESERVES</b>	<b>159,114</b>	<b>121,865</b>	<b>215,320</b>	<b>83,153</b>	<b>667,728</b>
<b><u>OTHER RECEIPTS</u></b>					
Interest - Investments & Reserves	107,949	195,587	549,631	775,441	1,571,525
Health Services	273,080	259,530	263,290	221,411	166,833
Building Use Fees	115,937	135,347	106,575	112,931	112,192
Boundary Line Taxes	393,403	394,519	431,922	491,644	527,946
Miscellaneous	177,485	284,311	205,860	360,632	383,909
Tuition - Special Education	165,861	171,897	-	-	-
<b>TOTAL OTHER RECEIPTS</b>	<b>1,233,715</b>	<b>1,441,191</b>	<b>1,557,278</b>	<b>1,962,059</b>	<b>2,762,405</b>
<b><u>PROPERTY TAX LEVY</u></b>					
Property Tax Levy, net of STAR	131,741,097	135,123,156	136,552,552	138,103,550	142,495,715
STAR Tax Payment	4,020,430	4,145,116	3,630,472	3,470,510	2,996,378
<b>TOTAL PROPERTY TAX LEVY</b>	<b>135,761,527</b>	<b>139,268,272</b>	<b>140,183,024</b>	<b>141,574,060</b>	<b>145,492,093</b>
<b>GRAND TOTAL</b>	<b>\$ 147,256,153</b>	<b>\$ 148,807,406</b>	<b>\$ 151,164,085</b>	<b>\$ 154,358,910</b>	<b>\$ 159,449,155</b>

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# PROPERTY TAX LEVY CAP AND FIVE YEAR BUDGET COMPARISON

## Property Tax Levy Cap

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

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

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

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

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

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

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

<b>School Year</b>	<b>Budget</b>	<b>% Growth</b>	<b>Tax Levy %</b>	<b>Tax Cap %</b>	<b>\$ (Under) / Over Cap</b>
2014-2015	148,200,685	2.99%	3.91%	3.94%	\$ (36,304)
2015-2016	148,048,080	(0.10%)	2.58%	2.97%	\$ (529,865)
2016-2017	150,454,297	1.63%	0.63%	0.81%	\$ (249,932)
2017-2018	153,690,765	2.15%	0.96%	1.55%	\$ (825,689)
2018-2019	157,849,407	2.71%	2.74%	3.15%	\$ (579,955)
2019-2020	160,782,597	1.86%	2.27%	2.94%	\$ (967,017)
2020-2021	<b>162,696,316</b>	<b>1.19%</b>	<b>1.66%</b>	<b>2.50%</b>	<b>\$ (1,245,164)</b>





**COMPARISON OF ASSESSED VALUATION, COUNTY EQUALIZATION RATIO, AND FULL VALUATION  
FOR THE YEARS 2009-10 TO 2020-21**

<b>SCHOOL YEAR</b>	<b>ASSESSED VALUATION</b>		<b>COUNTY EQUALIZATION RATIO</b>		<b>FULL VALUATION</b>		<b>% SHARE</b>	
	<b>SCARSDALE</b>	<b>MAMARONECK</b>	<b>SCARSDALE</b>	<b>MAMARONECK</b>	<b>SCARSDALE</b>	<b>MAMARONECK</b>	<b>SCARSDALE</b>	<b>MAMARONECK</b>
2009-2010	143,800,456	7,282,550	0.0164	0.0162	8,768,320,488	449,540,123	95.12%	4.88%
2010-2011	142,185,430	7,027,250	0.0166	0.0159	8,565,387,349	441,965,409	95.09%	4.91%
2011-2012	139,913,371	6,731,775	0.0184	0.0179	7,603,987,554	376,076,816	95.29%	4.71%
2012-2013	139,585,189	6,518,475	0.0187	0.0184	7,464,448,610	354,264,946	95.47%	4.53%
2013-2014	139,727,202	368,165,230	0.0177	1.0000	7,895,480,226	366,760,057	95.56%	4.44%
2014-2015	8,128,447,052	345,726,253	1.0000	1.0000	8,128,447,052	345,726,253	95.92%	4.08%
2015-2016	9,048,176,034	344,226,253	1.0000	1.0000	9,048,176,034	344,226,253	96.34%	3.66%
2016-2017	9,065,055,919	393,143,313	1.0000	1.0000	9,065,055,919	393,143,313	95.84%	4.16%
2017-2018	8,921,623,009	392,603,601	0.8914	1.0000	10,008,551,726	392,603,601	96.23%	3.77%
2018-2019	8,900,214,022	401,878,751	0.9050	1.0000	9,834,490,632	401,878,751	96.07%	3.93%
2019-2020	8,925,546,021	404,103,865	0.9400	1.0000	9,495,261,724	404,103,865	95.92%	4.08%
<b>2020-2021</b>	<b>8,933,000,000</b>	<b>408,000,000</b>	<b>0.9475</b>	<b>1.0000</b>	<b>9,427,968,338</b>	<b>408,000,000</b>	<b>95.85%</b>	<b>4.15%</b>

**COMPARISON OF TAX RATES PER \$1,000 OF ASSESSED VALUATION FOR THE  
TOWNS OF SCARSDALE AND MAMARONECK FOR THE YEARS 2009-10 THROUGH 2019-2020  
AND ESTIMATED PROPOSED TAX RATE FOR 2020-2021**

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)
2009-2010	782.69			792.35		
2010-2011	801.62	18.93	2.42%	836.91	44.56	5.62%
2011-2012	840.93	39.32	4.90%	964.42	127.51	15.24%
2012-2013	868.93	27.99	3.33%	883.09	(81.33)	(8.43%)
2013-2014	893.38	24.45	2.81%	15.81	N/A*	2.91%
2014-2015	16.02	N/A**	3.66% **	16.02	0.21	1.33%
2015-2016	14.83	(1.19)	(7.45%)	14.83	(1.19)	(7.45%)
2016-2017	14.82	(0.01)	(0.06%)	14.82	(0.01)	(0.06%)
2017-2018	15.26	0.44	2.99%	13.60	(1.21)	(8.20%)
2018-2019	15.69	0.43	2.82%	14.20	0.60	4.39%
2019-2020	15.98	0.29	1.82%	15.02	0.82	5.75%
<b>2020-2021</b>	<b>16.22</b>	<b>0.24</b>	<b>1.50%</b>	<b>15.36</b>	<b>0.35</b>	<b>2.31%</b>
Average Annual Increase Since 2009-2010			1.70%	1.22%		
Average Annual Increase Since 2015-2016			1.81%	0.84%		

NOTE: Above are estimates based on assessment information as of this time. Actual assessments are not final until June 2020.

\* NOTE: In 2013 Mamaroneck completed a revaluation.

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

## **Expenditure Summary**

The expenditure budget is the most accurate indicator of District fiscal control, since it reflects the Board's decisions about how to deliver the educational program. While the District has little to no ability to control expense items such as pension contributions, special education costs, or energy prices, it does control the overall investment in the educational program, principally by supporting the salary and benefits of our professional educators and support personnel. The largest component of this budget- almost 80%- is staff salary and benefits. This percentage of total expenditures is typical in the region.

The total dollar value of the 2020-21 proposed budget is \$162,696,316 and represents an increase of 1.19% when compared with the 2019-20 budget. The proposed 2020-21 budget supports the current educational program while expanding our ability to provide in-district programs for special education students. Overall, the plan is based on the goals and objectives of the School District as set forth in the District's Strategic Plan. The proposed budget decreases the amount of Capital Project spending significantly. It is the plan to formulate another bond proposition for the voters in the near future.

Principals and department heads review requests for funding. Their proposals then go to the Administrative Cabinet, led by the Superintendent, for further review. The final proposed budget reflects a thorough and careful analysis at each level.

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 21<sup>st</sup> century, continue to be incorporated into the fabric of the educational program. This budget has a net increase of 1.40 FTE teachers based on mandates and best practices in alignment with the District's Strategic Plan.

Total enrollment is projected to decrease by 2 students. A decrease of 37 students is forecast among the five elementary schools, while enrollment increases of 17 students and 18 students are forecast for the Middle School and High School respectively. There is a net decrease of 1.0 FTE at the elementary level associated with the enrollment change. In addition, there is an increase of 2.0 FTE at the elementary level for Special Education positions. One position will enable the District to provide appropriate programming for students who would otherwise be transported to out-of-district programs. The other position will provide integrated co-teaching at the Kindergarten level.

Significantly, in 2020-21 the mandated contributions to the Teachers' and Employee Retirement Systems will increase. 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 and other actuarial factors.

The self-insured employee health plan is decreasing by 3.25% on a budget-to-budget basis. This represents a 5.26% increase when compared to the 2019-20 estimated actual expenditures of \$15.9 million, which includes a \$1.4 million surplus. Premium contributions continue to be in effect for all employees groups, which assists in mitigating insurance increases. The District also maintains a health insurance reserve of \$5.48 million as of June 30, 2019, an increase from \$3.06 million as of June 30, 2018. This reserve assists in mitigating risks against market and experience swings. Early projections pointing to a current year surplus of \$1.4 million are expected to add \$500,000 to the overall surplus as of June 30, 2020 and \$900,000 to the newly established TRS reserve to help with the future projected increases in the TRS rate.



## 2019-20 Projected Actuals & 2020-21 Proposed Budget by Major Expense Section

MAJOR EXPENSE SECTIONS	2018-19 Actual Expended	2019-20 Adopted Budget	2019-20 Estimate Expended	2020-21 Proposed Budget	Budget to \$ Increase (Decrease)	Budget to	%
						Inc. / (Dec) Budget to	% Budget to Est. Exp.
<b>I GENERAL SUPPORT (Pages 20-34)</b>							
Board of Education	56,477	61,672	61,784	64,368	2,696	4.37%	4.18%
Central Administration	2,523,596	2,761,739	2,747,281	2,757,761	(3,978)	(0.14%)	0.38%
Central Services - Plant Dept.	12,635,145	13,476,682	12,142,607	12,408,370	(1,068,312)	(7.93%)	2.19%
Administrative Technology	1,067,122	1,259,746	1,259,656	1,108,176	(151,570)	(12.03%)	(12.03%)
Special Items	1,566,558	2,349,853	2,342,108	2,188,515	(161,338)	(6.87%)	(6.56%)
<b>TOTAL GENERAL SUPPORT</b>	<b>17,848,898</b>	<b>19,909,692</b>	<b>18,553,436</b>	<b>18,527,190</b>	<b>(1,382,502)</b>	<b>(6.94%)</b>	<b>(0.14%)</b>
<b>II INSTRUCTION (Pages 35-47)</b>							
Admin & Prog. Improv.	6,489,783	6,581,847	6,611,567	6,602,206	20,359	0.31%	(0.14%)
Day School Program	56,696,350	58,755,809	57,744,939	59,943,392	1,187,583	2.02%	3.81%
Special Education	14,316,705	14,281,834	15,506,066	15,855,946	1,574,112	11.02%	2.26%
Instructional Support	1,830,749	2,051,235	1,973,184	2,073,466	22,231	1.08%	5.08%
Pupil Personnel	7,298,142	7,543,921	7,585,493	7,692,120	148,199	1.96%	1.41%
<b>TOTAL INSTRUCTION</b>	<b>86,631,729</b>	<b>89,214,646</b>	<b>89,421,249</b>	<b>92,167,130</b>	<b>2,952,484</b>	<b>3.31%</b>	<b>3.07%</b>
<b>III TOTAL PUPIL TRANSPORT. (Pages 48-50)</b>	<b>3,869,020</b>	<b>4,366,374</b>	<b>4,168,761</b>	<b>4,504,378</b>	<b>138,004</b>	<b>3.16%</b>	<b>8.05%</b>
<b>IV TOTAL COMMUNITY SVCS. (Pages 51-53)</b>	<b>288,434</b>	<b>362,323</b>	<b>354,823</b>	<b>370,927</b>	<b>8,604</b>	<b>2.37%</b>	<b>4.54%</b>
<b>V UNDISTRIBUTED (Pages 54-58)</b>							
Employee Benefits	34,541,858	35,723,201	34,318,379	36,395,437	672,236	1.88%	6.05%
Debt Service - Lease Purchases	2,357,715	2,412,081	2,401,201	2,431,077	18,996	0.79%	1.24%
Debt Service - Bonds	7,669,300	7,614,280	7,614,280	7,341,177	(273,103)	(3.59%)	(3.59%)
<b>TOTAL UNDISTRIBUTED</b>	<b>44,568,873</b>	<b>45,749,562</b>	<b>44,333,860</b>	<b>46,167,691</b>	<b>418,129</b>	<b>0.91%</b>	<b>4.14%</b>
<b>VI Transfer to Capital Projects Fund</b>	1,426,305	1,085,000	1,085,000	864,000	(221,000)	(20.37%)	(20.37%)
Transfer to Other Funds	78,691	95,000	95,000	95,000	-	0.00%	0.00%
<b>TOTAL EXPENDITURES</b>	<b>154,711,949</b>	<b>160,782,597</b>	<b>158,012,129</b>	<b>162,696,316</b>	<b>1,913,719</b>	<b>1.19%</b>	<b>2.96%</b>

**COMPARISON OF EXPENDITURES  
BY MAJOR BUDGET FUNCTIONS FOR THE YEARS 2014-2015 THROUGH 2018-2019**

<b>CODE</b>	<b>MAJOR FUNCTION</b>	<b>2014-2015 ACTUAL EXPENDITURES</b>	<b>2015-2016 ACTUAL EXPENDITURES</b>	<b>2016-2017 ACTUAL EXPENDITURES</b>	<b>2017-2018 ACTUAL EXPENDITURES</b>	<b>2018-2019 ACTUAL EXPENDITURES</b>
I	GENERAL SUPPORT	\$ 14,093,646	\$ 15,157,344	\$ 15,977,058	\$ 17,481,869	\$ 17,848,898
II	INSTRUCTION	77,597,617	79,835,228	81,883,587	84,874,707	86,631,729
III	PUPIL TRANSPORTATION	3,721,207	3,615,706	3,904,636	3,873,759	3,869,020
IV	COMMUNITY SERVICES	344,857	408,815	395,766	326,576	288,434
V	UNDISTRIBUTED	45,190,606	43,433,560	43,401,792	46,874,781	44,568,873
VI	TRANSFER TO OTHER FUNDS	1,359,655	1,362,083	1,817,867	1,922,255	1,504,996
	<b>SUBTOTAL</b>	<b>142,307,587</b>	<b>143,812,736</b>	<b>147,380,706</b>	<b>155,353,945</b>	<b>154,711,949</b>
	ENCUMBRANCES AT YEAR END	2,120,363	1,384,837	1,469,033	1,666,096	1,104,699
	<b>TOTAL</b>	<b>\$ 144,427,950</b>	<b>\$ 145,197,573</b>	<b>\$ 148,849,739</b>	<b>\$ 156,822,978</b>	<b>\$ 155,816,648</b>

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					Budget to	%	%
	2018-19	2019-20	2019-20	2020-21	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
<b>I GENERAL SUPPORT</b>							
Board of Education	56,477	61,672	61,784	64,946	3,274	5.31%	5.12%
Central Administration	2,523,596	2,761,739	2,747,281	2,815,460	53,721	1.95%	2.48%
Plant Department	12,635,145	13,476,682	12,252,607	12,413,852	(1,062,830)	(7.89%)	1.32%
Administrative Technology	1,067,122	1,259,746	1,259,656	1,116,823	(142,923)	(11.35%)	(11.34%)
Special Items	1,566,558	2,349,853	2,342,108	2,188,515	(161,338)	(6.87%)	(6.56%)
<b>TOTAL GENERAL SUPPORT</b>	<b>17,848,898</b>	<b>19,909,692</b>	<b>18,663,436</b>	<b>18,599,596</b>	<b>(1,310,096)</b>	<b>(6.58%)</b>	<b>(0.34%)</b>
Encumbrances - Year End	432,908	-	-	-	-		
<b>GRAND TOTAL GENERAL SUPPORT</b>	<b>18,281,806</b>	<b>19,909,692</b>	<b>18,663,436</b>	<b>18,599,596</b>	<b>(1,310,096)</b>	<b>(6.58%)</b>	<b>(0.34%)</b>



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## **I. GENERAL SUPPORT**

### **Board of Education**

This budget provides for Board of Education activities, including the District Clerk salary. Included are supplies for meetings and elections, voting machine rental and printing associated with the annual election, Board consultants, and travel where necessary. The 2020-21 Budget represents a 5.12% increase compared to the estimated current year expenditures. Included in this increase is \$3,000 related to the requirement to have the budget available in Spanish.

					Budget to	%	%
	2018-19	2019-20	2019-20	2020-21	Budget	Inc. / (Dec)	
BOARD OF EDUCATION	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
Salaries	24,864	27,547	27,659	27,243	(304)	(1.10%)	(1.51%)
Equipment / Furniture	-	-	-	-	-	0.00%	0.00%
Supplies / Materials	4,562	6,050	6,050	6,050	-	0.00%	0.00%
Contractual and Other	27,050	28,075	28,075	31,075	3,000	10.69%	10.69%
BOCES Services	-	-	-	-	-	0.00%	0.00%
<b>Total Board of Education</b>	<b>56,477</b>	<b>61,672</b>	<b>61,784</b>	<b>64,368</b>	<b>2,696</b>	<b>4.37%</b>	<b>4.18%</b>

## **I. GENERAL SUPPORT (Continued)**

### **Central Administration**

**This budget, totaling \$2,757,761, supports the District's Central Office. It is projected to increase by 0.38% compared to current year estimated actual costs, due primarily to contractual increases.**

#### *Superintendent's Office*

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

#### *Finance Office*

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

#### *Legal Services*

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

#### *Personnel Office*

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

#### *Public Information*

This budget includes production requirements associated with the District newsletter and the salary of the public information assistant, who handles writing, media relations, photography and copy editing for District print and online materials. Contractual expense relates to purchased services for the printing and layout of District publications such as "Insight" and the budget mailer as well as a contractual agreement for maintenance of the District Web site.

					Budget to	%	%
	2018-19	2019-20	2019-20	2020-21	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
CENTRAL ADMINISTRATION	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
<b>Chief School Administrator's Office</b>							
Salaries	518,141	534,799	523,548	527,382	(7,417)	(1.39%)	0.73%
Equipment / Furniture	120	2,750	2,750	2,750	-	0.00%	0.00%
Supplies / Materials	3,023	7,500	7,500	8,000	500	6.67%	6.67%
Contractual and Other	14,417	21,300	21,300	24,000	2,700	12.68%	12.68%
BOCES Services	-	-	-	-	-	0.00%	0.00%
<b>Total Chief School Admin. Office</b>	<b>535,701</b>	<b>566,349</b>	<b>555,098</b>	<b>562,132</b>	<b>(4,217)</b>	<b>(0.74%)</b>	<b>1.27%</b>
<b>Finance Office</b>							
Salaries	1,065,460	1,090,612	1,070,520	1,100,823	10,211	0.94%	2.83%
Equipment / Furniture	-	2,500	2,500	2,500	-	0.00%	0.00%
Supplies / Materials	13,925	16,945	16,945	16,945	-	0.00%	0.00%
Contractual and Other	82,030	102,969	115,099	115,599	12,630	12.27%	0.43%
BOCES Services	3,280	3,378	3,378	3,479	101	2.99%	2.99%
<b>Total Finance Office</b>	<b>1,164,695</b>	<b>1,216,404</b>	<b>1,208,442</b>	<b>1,239,346</b>	<b>22,942</b>	<b>1.89%</b>	<b>2.56%</b>
<b>Legal Services</b>	<b>107,031</b>	<b>118,712</b>	<b>139,676</b>	<b>127,100</b>	<b>8,388</b>	<b>7.07%</b>	<b>(9.00%)</b>
<b>Personnel Office</b>							
Salaries	486,217	500,579	484,370	494,015	(6,564)	(1.31%)	1.99%
Equipment / Furniture	-	-	-	-	-	0.00%	0.00%
Supplies / Materials	6,740	15,400	15,400	15,400	-	0.00%	0.00%
Contractual and Other	65,377	168,200	168,200	143,200	(25,000)	(14.86%)	(14.86%)
BOCES Services	14,553	14,938	14,938	14,938	-	0.00%	0.00%
<b>Total Personnel Office</b>	<b>572,887</b>	<b>699,117</b>	<b>682,908</b>	<b>667,553</b>	<b>(31,564)</b>	<b>(4.51%)</b>	<b>(2.25%)</b>
<b>Public Information</b>							
Salaries	100,078	101,932	101,932	102,405	473	0.46%	0.46%
Equipment / Furniture	-	-	-	-	-	0.00%	0.00%
Supplies / Materials	71	400	400	400	-	0.00%	0.00%
Contractual and Other	43,134	58,825	58,825	58,825	-	0.00%	0.00%
BOCES Services	-	-	-	-	-	0.00%	0.00%
<b>Total Public Information Office</b>	<b>143,282</b>	<b>161,157</b>	<b>161,157</b>	<b>161,630</b>	<b>473</b>	<b>0.29%</b>	<b>0.29%</b>
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>2,523,596</b>	<b>2,761,739</b>	<b>2,747,281</b>	<b>2,757,761</b>	<b>(3,978)</b>	<b>(0.14%)</b>	<b>0.38%</b>

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## **I. GENERAL SUPPORT (Continued)**

### **Facilities Department**

The 2020-21 Facilities budget is divided into two parts. The first, Plant Operations, includes expenses relating to the daily operation of the buildings, as well as departmental supervision. The department also supervises capital construction projects and facilities use by outside organizations. The second part, Plant Maintenance, funds the repair and upkeep of District buildings and grounds. Also included in this budget are expenses associated with Safety, Security, and Emergency Management.

The 2020-21 Plant Improvement budget, funding major maintenance and infrastructure projects, is budgeted in two areas: as a “Transfer to Capital Projects Fund,” (p. 18-19), and also in the Facilities budget as “Plant Improvements.” Projects included in the Transfer to Capital Projects Fund will typically be larger projects and include architectural design costs. All these projects are identified in the District’s Master Facilities Plan consisting of items from the following components: Building Condition Survey, Roofing Master Plan, Fields Master Plan, Building Committee, Sustainability, Playgrounds or Other Identified Items. Projects in the Transfer to Capital Projects Fund are excludable in the calculation of the tax cap limit.

Excluding the Plant Improvement and Transfer to Capital Projects Fund budget, the Facilities budget totals \$11,788,852, a decrease of \$228,830 (1.9%) compared to 2019-20. Most of the decrease is in utilities related to fuel oil and natural gas. In addition to contractual salary increases, other increases include anticipated increases in the use of electricity associated with additional air conditioned spaces; an increase in contractual expenditures related to Safety Monitors (\$19,840) and lead water testing which is mandated for the upcoming school year (\$65,000); decreases in equipment due primarily to a drop in the number of vehicles purchased in the 2019-20 budget year compared to the 2020-21 budget (\$95,555). The annual appropriation for planned repairs/plant improvements is \$625,000 which is a decrease (\$834,000) from 2019-20. The Transfer to Capital Projects Fund budget is \$864,000 and represents the \$164,000 additional funding needed for the elevator projects at the Middle School and High School and allocated \$700,000 to begin the renovation of the High School auditorium. This budget is \$221,000 lower than the current year and is being entirely being funded by a non-recurring transfer of \$864,000 from the Debt Service Reserve. Specific funding requests are shown on page 30.

- Budgeted staffing levels for 2020-21 are consistent with current year levels.
- The contractual and building equipment lines fund maintenance and inspection of HVAC, elevator, playground, gym and other building equipment. Snowplows and other snow removal equipment are replaced as needed. Also included in this category is the purchase of on-site composting supplies and carting in support of the District’s sustainability initiative.
- Funding for general refurbishment in individual buildings remains the same as last year. Principals designate these funds for specific projects. Requests for building refurbishment often exceed allocations.

## **Facilities Department (Continued)**

### **Safety, Security, and Emergency Management**

The 2020-21 Safety, Security, and Emergency Management budget lies within the budget for the Facilities department. Included in this budget are expenses associated with the District's security firm including our Chief of Safety, Security, and Emergency Management. Also included are funds for safety and security related supplies and equipment. Funding for those expenses associated with social-emotional support are funded within our Pupil Personnel Services budgets.

Continued in the 2020-21 budget is funding for safety monitors in our buildings at current levels. Safety Monitors are provided through a contractual arrangement with a third-party security service. All Safety Monitors are screened by the District before placement and are provided training to familiarize them with our schools. In addition to visitor management, safety monitors provide indoor and outdoor roaming safety and security coverage when school is in session and indoor monitoring whenever students are in attendance outside of the regular school day attending school sponsored activities such as athletic events and concerts.

The total amount of \$1,220,071 is \$103,040 higher than the current year due primarily to an increase in funding for the purchase of security related supplies and equipment (\$83,200). Specific funding requests are shown below.

- Safety Monitor contractual services: \$835,616
- Security consultation through Altaris Emergency Management Group including the Chief and Safety, Security and Emergency Management: \$176,255. (net cost after receiving BOCES aid the following year is approximately \$89,009)
- Funding for safety and security related supplies and equipment: \$206,200



					Budget to	%	%
	2018-19	2019-20	2019-20	2020-21	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
<b>PLANT DEPARTMENT</b>							
<b>Plant Operation</b>							
Salaries	3,944,777	4,008,002	4,007,217	4,054,383	46,381	1.16%	1.18%
Equipment / Furniture	142,212	149,100	149,100	219,025	69,925	46.90%	46.90%
Supplies / Materials	187,146	211,075	211,075	213,825	2,750	1.30%	1.30%
Utilities	2,314,424	2,983,347	2,013,347	2,793,495	(189,852)	(6.36%)	38.75%
Contractual and Other	501,993	1,084,906	754,906	1,104,946	20,040	1.85%	46.37%
BOCES Services	-	-	-	-	-	0.00%	0.00%
<b>Total Plant Operation</b>	<b>7,090,552</b>	<b>8,436,430</b>	<b>7,135,645</b>	<b>8,385,674</b>	<b>(50,756)</b>	<b>(0.60%)</b>	<b>17.52%</b>
<b>Plant Maintenance</b>							
Salaries	1,091,046	1,056,835	1,058,149	1,090,035	33,200	3.14%	3.01%
Equipment / Furniture	133,972	293,565	293,565	128,085	(165,480)	(56.37%)	(56.37%)
Supplies / Materials	262,513	304,000	304,000	304,000	-	0.00%	0.00%
Contractual and Other	1,531,542	1,749,252	1,714,648	1,697,976	(51,276)	(2.93%)	(0.97%)
Building Maintenance Projects	251,775	177,600	177,600	177,600	-	0.00%	0.00%
BOCES Services	-	-	-	-	-	0.00%	0.00%
<b>Total Plant Maintenance</b>	<b>3,270,848</b>	<b>3,581,252</b>	<b>3,547,962</b>	<b>3,397,696</b>	<b>(183,556)</b>	<b>(5.13%)</b>	<b>(4.24%)</b>
<b>Plant Improv. (Budget is split as Transfer to CPF)*</b>	<b>2,273,745</b>	<b>1,459,000</b>	<b>1,459,000</b>	<b>625,000</b>	<b>(834,000)</b>	<b>(57.16%)</b>	<b>(57.16%)</b>
<b>PLANT DEPARTMENT</b>	<b>12,635,145</b>	<b>13,476,682</b>	<b>12,142,607</b>	<b>12,408,370</b>	<b>(1,068,312)</b>	<b>(7.93%)</b>	<b>2.19%</b>

\*The total Plant / Capital Improvements budget for 2020-21 is \$1,489,000. This is \$1,055,000 less than the prior year combined Capital and Maintenance Plant Improvement budgets. See page 30 for a detailed listing of all projects.

**A. Notes to Plant Operations Budget**

*1. Salaries and Overtime*

These budget lines cover salaries for custodial services and facilities administration, including the director of plant services, an assistant director responsible for custodial and maintenance staff, a supervisor of special projects, one secretary, and a part-time office aide to handle community use of buildings. Salaries are contractually negotiated. The budget includes 48 custodial and cleaner positions for the 2020-21 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. Equipment, Supplies and Contractual Services*

The budget for equipment is increased by \$69,925 due to an increase in safety and security related purchases. The budget for custodial supplies is increased by \$2,750 primarily due to an increase in safety and security related supplies. This budget also includes items purchased for staff in accordance with the labor contract: work boots, uniforms, etc. Contractual services is increased by \$20,040 primarily due to inflationary increases related to visitor management and building safety personnel services.

*3. Utilities*

Utilities are either purchased from single source suppliers or bid in the open market. Heating and electrical consumption are related to outside temperature and usage, and the buildings' use at night for community activities. The energy market remains volatile. Burners may be switched daily between gas and oil, depending on price and temperature. Fuel oil and gas costs are anticipated to decrease by \$221,598 in 2020-21.

The New York Power Authority (NYPA) provides electricity to the District. A contract with Westchester County government and its subdivisions permits electricity charges to fluctuate based on market factors. Delivery charges from Con Edison pass through the NYPA billing. The NYPA generation charges continue to fluctuate as their costs are more closely tied to fuel oil and natural gas commodity price changes. The 2020-21 budget in this area has been increased by \$61,346 in anticipation of additional air conditioned spaces.

*4. Contractual and Other Services*

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

**B. Notes to Plant Maintenance Budget**

1. *Salaries*

These budget lines cover salaries for the District's grounds and maintenance services. Salaries are determined contractually. The District employs six grounds maintenance staff and six building maintenance personnel. The latter includes a maintenance supervisor, a maintenance mechanic, a plumber, a plumber/boiler mechanic, an electrician, and two carpenters. 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. The 2020-21 equipment budget is reduced by \$165,480 compared to 2019-20.

3. *Contractual Services – Maintenance*

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

4. *504 Accommodations*

Included in an equipment line, this area of the budget funds building accommodations mandated by Section 504 disability determinations, an unfunded federal mandate. This is a relatively new cost category; requests for air conditioning/HEPA filtration continue to grow. The facilities director works with the special education director in determining reasonable and appropriate accommodations as required by law, and with the Assistant Superintendent for Human Resources for needed accommodations for staff. This line is funded at \$33,000 for 2020-21. 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 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 total \$177,600.

### **C. Special Projects and Transfer to Capital Projects Fund**

The following is an update of previously funded facilities improvements, and a list for 2020-21 that includes the highest-priority projects. These address safety, security, program, and maintenance issues. The total request is \$1,489,000 consisting of \$625,000 in Plant Improvement Projects and \$864,000 in Transfer to Capital Projects.

#### ***Update on Previously Funded Projects***

- At Fox Meadow, exterior painting of all wood trim work was completed below the budget of \$75,000. Final Cost: \$54,000.
- At Fox Meadow, the Building Condition Survey identified the field access stairway as in poor condition and in need of replacement. The project was completed well under the budget of \$240,000. Final Cost: \$148,389
- At the Middle School auditorium, the stage rigging has been replaced due to safety concerns. Budget: \$225,000. Final Cost: \$193,072.
- Also at the Middle School, two commercial water heaters have been replaced. Budget: \$189,000. Final Cost: \$165,075.
- Also at the Middle School, an additional emergency egress needed to be created in the band room to increase occupancy levels, this work is ongoing and is anticipated to be over budget. Budget: \$80,000. Estimated Final Cost: \$99,719.
- Also at the Middle School, the HVAC system for the new orchestra room was upgraded to resolve humidity and heating issues. Budget: \$125,000. Final Cost: \$115,000
- Also at the Middle School, the main elevator is scheduled for replacement in the upcoming months. Bids for this project will be opened in February 2020. Budget: \$150,000. Final Cost: This project was bid with the High School elevator project and is anticipated to be over-budget. See below.
- At the High School, the world language wing elevator is scheduled for replacement in upcoming months. Bids for this project will be opened in February 2020. Budget: \$400,000. Final Cost: This project was bid with the Middle School elevator project and is anticipated to be over-budget by an estimated \$164,000. Funding for this deficit is provided in the 2020-21 budget from a \$164,000 transfer from debt service reserve. These additional funds within the debt service reserve are available in the current year due to a \$164,000 surplus from the Quaker Ridge and Fox Meadow air conditioning project noted below.
- Also at the High School, funds were budgeted for District related costs associated with the installation of lights at Butler Field. The District has been notified by Maroon & White Athletic Boosters that they have raised adequate funds for the purchase and installation of lights. This work is currently scheduled for the summer of 2020 pending receipt of these funds. Budget: \$25,000. Final Cost: tbd.
- District-wide, the Building Conditions Survey has identified a long list of smaller project items to be repaired or replaced which impact the safety, security, health or comfort of building occupants. Prioritized items within budget parameters continue to be completed throughout the school year. Budget: \$200,000. Final Projected Cost: \$175,000.
- District-wide roof repairs and brick re-pointing were included in the 2019-20 budget for \$325,000. Final Projected Cost: \$304,625.
- District-wide, as part of a three-phase plan to provide cool learning spaces on high heat days, air conditioning at the Quaker Ridge and Fox Meadow libraries was added. Budget: \$385,000. Final Cost: \$220,955.
- District-wide funds were budgeted to replace furniture in the Board of Education room and to make improvements to the Business Office. Budget: \$125,000. Final Estimated Cost: \$125,000.

### ***Requested Projects 2020-21***

- On an annual basis the District's budget includes painting of exterior portions of one of its buildings. The 2020-21 budget, due to the relatively small amount of exterior painting required, includes three buildings: Heathcote, Quaker Ridge and the Middle School. Budget: \$75,000.
- At the High School, an aging elevator in the Science wing must be de-commissioned, resulting in additional storage space. Budget \$200,000.
- District-wide, the Building Conditions Survey has identified a long list of smaller project items to be repaired or replaced which impact the safety, security, health or comfort of building occupants. Items from this prioritized list are recommended to be resolved through an annual allocation of funds. Budget: \$100,000.
- At the High School, major renovations to the auditorium were identified as being necessary in maintaining and enhancing this highly used space during the 2014 Bond Project planning but was deferred. Renovations to the auditorium include seating replacement, stage lighting replacement, acoustical improvements, and rigging replacement. Originally estimated: \$1,950,000 – This project has been split into two phases with phase one related primarily to safety matters – Budget \$700,000. Remaining phase will be part of future budgets.
- District-wide, asbestos abatement associated with the replacement aged floor tiling. Budget: \$75,000
- District-wide, roof repair and brick re-pointing as identified by the District's roof consultants. Budget: \$250,000.
- At the High School, the world language wing elevator is scheduled for replacement in upcoming months. Bids for this project were opened in February 2020 and came in over-budget the \$400,000 original budget. We have an additional \$164,000 funded within the 2020-21 Budget. These additional funds within the debt service reserve are available in the current year due to a \$164,000 surplus from the Quaker Ridge and Fox Meadow air conditioning project noted above.

<b>SCHOOL</b>	<b>PROJECT</b>	<b>PLANT IMPROVEMENT</b>	<b>TRANSFER TO CAPITAL</b>	<b>TOTAL AMOUNT</b>
High School	De-commission elevator and renovate space into storage	\$200,000		\$200,000
High School	Partial auditorium renovation - Entirely funded by \$700,000 transfer from Debt Service Reserve.		\$700,000	\$700,000
District-wide	Roofing and brick re-pointing	\$250,000		\$250,000
District-wide	Small project items identified in Building Condition Survey	\$100,000		\$100,000
District-wide	Asbestos Abatement	\$75,000		\$75,000
MS/HS	Elevator Upgrades (2019-20 Project requires additional funding) - Funded entirely from \$164,000 surplus in 2019-20 from A/C Projects at QR & FM Libraries		\$164,000	\$164,000
	<b>Grant Totals 2020-21 Budget</b>	<b>\$625,000</b>	<b>\$864,000</b>	<b>\$1,489,000</b>

## **I. GENERAL SUPPORT (Continued)**

### **Administrative Technology Budget**

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

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

The Data Services team continues to implement new technology solutions and enhancements throughout the District. Last year, the equipment budget included a one-time increase of \$175,000 to cover the cost of servers and switches which were needed for the installation of the District-wide video surveillance system that was included in the 2018 Bond. This year, the equipment budget returns to its prior level.



					Budget to	%	%
	2018-19	2019-20	2019-20	2020-21	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
ADMINISTRATIVE TECHNOLOGY	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
Administrative Technology							
Salaries	636,837	659,276	659,186	675,295	16,019	2.43%	2.44%
Equipment / Furniture	81,175	250,000	250,000	75,412	(174,588)	(69.84%)	(69.84%)
Supplies / Materials	25,515	28,500	28,500	28,500	-	0.00%	0.00%
Contractual and Other	210,790	206,504	206,504	198,022	(8,482)	(4.11%)	(4.11%)
BOCES Services	112,805	115,466	115,466	130,947	15,481	13.41%	13.41%
<b>TOTAL ADMINISTRATIVE TECHNOLOGY</b>	<b>1,067,122</b>	<b>1,259,746</b>	<b>1,259,656</b>	<b>1,108,176</b>	<b>(151,570)</b>	<b>(12.03%)</b>	<b>(12.03%)</b>

## I. GENERAL SUPPORT (Continued)

### Special Items

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

#### *1. District Insurance*

This line provides for the purchase of District-wide liability insurance from the New York Schools Insurance Reciprocal, a not-for-profit consortium owned by the component school districts. This includes general property and liability policies, flood insurance, cyber coverage, Board liability and an umbrella policy, as well as student accident insurance, underground storage tank insurance and surety bonds, all from separate carriers. The budget shows an increase of \$27,990, or 5.99% compared to the current year estimated actual, and an increase of 4.64% 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 \$35,672 compared to the 2019-20 budgeted assessment, a 4.85% increase. This budget represents Scarsdale’s share of the BOCES overhead based on enrollment and student attendance. **See Appendix D for a 10-year history of BOCES assessments.**

#### *4. Tax Certiorari Appropriation & Refund of School Taxes*

The Tax Certiorari Reserve balance as of June 30, 2019 was \$5,483,000. The projected balance for June 30, 2020 is \$5,545,400 based on estimated refunds of \$950,000. Actual refunds of less than \$950,000 will result in a higher reserve balance as of June 30, 2020 whereas refunds higher than \$950,000 will result in a smaller reserve balance as of June 30, 2020. The 2020-21 Budget, includes \$725,000 to help fund future Tax Certiorari settlements / reserves, while \$25,000 continues to be included in the 2020-21 Budget to be used for tax refunds that are covered under other parts of NYS law that are specifically not defined as Tax Certioraris. **See Appendix E for a 10-year history of tax certiorari settlements.**



					Budget to	%	%
	2018-19	2019-20	2019-20	2020-21	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
SPECIAL ITEMS	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
District Insurance	571,846	603,835	596,090	631,825	27,990	4.64%	5.99%
Memberships	29,574	35,633	35,633	35,633	-	0.00%	0.00%
BOCES Administration Charge	658,933	735,385	735,385	771,057	35,672	4.85%	4.85%
Judgements and Claims, incl. Tax Cert. Pymts.	306,205	975,000	975,000	750,000	(225,000)	(23.08%)	(23.08%)
TOTAL SPECIAL ITEMS	1,566,558	2,349,853	2,342,108	2,188,515	(161,338)	(6.87%)	(6.56%)

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					Budget to	%	%
	2018-19	2019-20	2019-20	2020-21	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
<b>II INSTRUCTION</b>							
Admin & Prog. Improv.	6,489,783	6,581,847	6,611,567	6,602,206	20,359	0.31%	(0.14%)
Day School Program	56,696,350	58,755,809	57,744,939	59,943,392	1,187,583	2.02%	3.81%
Special Education	14,316,705	14,281,834	15,506,066	15,855,946	1,574,112	11.02%	2.26%
Instructional Support	1,830,749	2,051,235	1,973,184	2,073,466	22,231	1.08%	5.08%
Pupil Personnel	7,298,142	7,543,921	7,585,493	7,692,120	148,199	1.96%	1.41%
<b>TOTAL INSTRUCTION</b>	<b>86,631,729</b>	<b>89,214,646</b>	<b>89,421,249</b>	<b>92,167,130</b>	<b>2,952,485</b>	<b>3.31%</b>	<b>3.07%</b>
Encumbrances - Year End	545,777	-	-	-	-		
<b>GRAND TOTAL INSTRUCTION</b>	<b>87,177,506</b>	<b>89,214,646</b>	<b>89,421,249</b>	<b>92,167,130</b>	<b>2,952,485</b>	<b>3.31%</b>	<b>3.07%</b>

## II. INSTRUCTION

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

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

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

INSTRUCTION	2018-19 Actual Expended	2019-20 Adopted Budget	2019-20 Estimate Expended	2020-21 Proposed Budget	Budget to	%	%
					Budget	Inc. / (Dec)	
					\$ Increase (Decrease)	Budget to Budget	Budget to Est. Exp.
ADMINISTRATION							
Asst. Sup't. for Instruction's Office							
Salaries	288,369	305,775	293,659	299,512	(6,263)	(2.05%)	1.99%
Equipment / Furniture	21,705	-	-	-	-	0.00%	0.00%
Supplies / Materials	1,546	4,500	4,500	4,500	-	0.00%	0.00%
Contractual and Other	25,640	22,452	22,452	22,452	-	0.00%	0.00%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Assist. Sup't for Instruc. Office	337,260	332,727	320,611	326,464	(6,263)	(1.88%)	1.83%
Supervision							
Salaries							
Salaries - Edgewood	493,069	479,881	448,797	456,248	(23,633)	(4.92%)	1.66%
Salaries - Fox Meadow	445,923	452,678	482,928	483,086	30,408	6.72%	0.03%
Salaries - Greenacres	462,229	473,176	487,085	478,341	5,165	1.09%	(1.80%)
Salaries - Heathcote	469,070	476,011	491,954	482,235	6,224	1.31%	(1.98%)
Salaries - Quaker Ridge	502,981	515,093	514,655	523,549	8,456	1.64%	1.73%
Salaries - Middle School	829,504	788,014	796,985	809,293	21,279	2.70%	1.54%
Salaries - High School	1,219,914	1,258,247	1,243,331	1,274,248	16,001	1.27%	2.49%
Salaries - Districtwide	160,434	162,399	164,682	167,731	5,332	3.28%	1.85%
Total Salaries	4,583,124	4,605,499	4,630,417	4,674,731	69,232	1.50%	0.96%
Equipment / Furniture	45,388	31,898	31,898	29,898	(2,000)	(6.27%)	(6.27%)
Supplies / Materials	54,050	59,845	59,845	61,845	2,000	3.34%	3.34%
Contractual and Other	95,487	105,157	123,056	105,157	-	0.00%	(14.55%)
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Supervision - Principals' Offices	4,778,049	4,802,399	4,845,216	4,871,631	69,232	1.44%	0.55%

## 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** **\$436,757**

This budget funds projects for the implementation of the strategic plan. Last year, 167 curriculum projects were funded, most of which were related to Curriculum Integration at the elementary level and department and interdisciplinary program improvements at the Middle School and High School. This summer there are ambitious plans aligned to the 13 goals of our newly adopted strategic plan. This allocation was originally \$474,757, however was reduced by 8% to \$436,757 and will result in a decrease in projects funded.

#### **Arts and Aesthetic Education Initiative** **\$87,833**

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

#### **Interdependence Institute** **\$42,549**

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

#### **Scarsdale Teachers Institute** **\$311,622**

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

#### **Center for Innovation** **\$32,000**

The purpose of the Center for Innovation is to re-imagine teaching and learning, develop new models of instruction, explore the role of technology in transforming instruction, and to foster widespread change, beyond a single classroom or teacher. The allocation will fund teacher project proposals, consultants, speakers for faculty and community, conferences, and site visit expenses. We are expanding our cohort of Innovation Ambassadors to include a wider and more diverse group of educators across the District.

#### **Professional Development** **\$357,000**

##### ***Teacher Grants \$144,000***

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

##### ***Enhancing Instruction (Academic Subjects) \$213,000***

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

#### **Sustainability Initiative** **\$92,500**

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

#### **Curriculum Research and Assessment** **\$43,850**

One of the District's strategic goals is to use data to improve instruction. This budget previously included \$12,000 to bring in committees of college professors who work with teachers to develop, validate and assess High School curricular offerings. This budget also previously provided \$51,850 to assess the District's strategic initiatives. A \$20,000 budget reduction will be allocated between these two strategic goals, decreasing the total budget to \$43,850.

INSTRUCTION (Continued)	2018-19	2019-20	2019-20	2020-21	Budget	Inc. / (Dec)	
	Actual Expended	Adopted Budget	Estimate Expended	Proposed Budget	\$ Increase (Decrease)	Budget to Budget	Budget to Est. Exp.
<b>PROGRAM IMPROVEMENT</b>							
<b>Staff Development</b>							
Program Improvement	452,532	462,726	462,726	436,757	(25,969)	(5.61%)	(5.61%)
Arts & Education Initiative	76,060	87,833	87,833	87,833	-	0.00%	0.00%
Interdependence Institute	54,352	42,549	42,549	42,549	-	0.00%	0.00%
Teachers' Institute	302,536	302,763	301,782	311,622	8,859	2.93%	3.26%
Center for Innovation	35,582	50,000	50,000	32,000	(18,000)	(36.00%)	(36.00%)
Professional Development	360,520	357,000	357,000	357,000	-	0.00%	0.00%
Sustainability Initiative	62,238	80,000	80,000	92,500	12,500	15.63%	15.63%
Curriculum Research & Assessment	30,655	63,850	63,850	43,850	(20,000)	(31.32%)	(31.32%)
<b>Total Staff Development</b>	<b>1,374,474</b>	<b>1,446,721</b>	<b>1,445,740</b>	<b>1,404,111</b>	<b>(42,610)</b>	<b>(2.95%)</b>	<b>(2.88%)</b>
<b>TOTAL ADMIN. &amp; IMPROVEMENT</b>	<b>6,489,783</b>	<b>6,581,847</b>	<b>6,611,567</b>	<b>6,654,033</b>	<b>72,186</b>	<b>1.10%</b>	<b>0.64%</b>

## **II. INSTRUCTION (Continued)**

### **Teaching – Day School Program**

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

The current four-year agreement between the Scarsdale Teachers Association and the Board of Education is set to expire in June, 2019, so salary increases beyond the 2019-20 school year are as yet unknown. The Board and the Scarsdale Teachers Association are currently in negotiations. If a contract cannot be agreed upon, step and lane movements must be paid in accordance with the previous contract (Triborough Amendment to the Taylor Law).

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

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

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

At the High School, anticipated course enrollments and student support needs indicate the need for level staffing, resulting in no net change budget to budget.

**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. Four years ago, as part of the 2015-16 budget, funding was increased by 5% to address the rising cost of textbooks and supplies. Prior to 2015-16 these allocations had been reduced by 17% compared to the 2009-10 level. Additionally, in 2017-18 the District increased the per-pupil allocations by another 1.25%, held flat for 2018-19, increased 2.5% in 2019-20 and again held flat in 2020-21 even though CPI has increased 1.81% in 2019. Originally, the per-pupil allocation was \$267 at the High School, \$241 at the Middle School, and \$187 at the elementary schools, which would have been the same as last year. However, the final amounts will be 5% lower for all buildings.

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



INSTRUCTION (Continued)	2018-19	2019-20	2019-20	2020-21	Budget to	%	%
	Actual Expended	Adopted Budget	Estimate Expended	Proposed Budget	Budget \$ Increase (Decrease)	Inc. / (Dec) Budget to	Budget to Est. Exp.
<b>Day School Program</b>							
<b>Salaries</b>							
Salaries - Edgewood	4,442,054	4,557,718	4,312,719	4,519,856	(37,862)	(0.83%)	4.80%
Salaries - Fox Meadow	4,990,805	5,102,142	5,256,413	5,385,097	282,955	5.55%	2.45%
Salaries - Greenacres	3,857,743	3,968,563	3,721,618	3,829,448	(139,115)	(3.51%)	2.90%
Salaries - Heathcote	4,094,630	4,279,519	4,114,041	4,232,757	(46,762)	(1.09%)	2.89%
Salaries - Quaker Ridge	4,859,950	4,953,807	4,964,222	5,000,500	46,693	0.94%	0.73%
<b>Sub-Total Salaries Elem. Schools</b>	<b>22,245,182</b>	<b>22,861,749</b>	<b>22,369,013</b>	<b>22,967,658</b>	<b>105,909</b>	<b>0.46%</b>	<b>2.68%</b>
Salaries - Middle School	12,134,193	12,460,707	12,410,609	12,769,257	308,550	2.48%	2.89%
Salaries - High School	17,824,032	18,598,360	18,386,640	18,926,628	328,268	1.77%	2.94%
Salaries - Districtwide	2,298,924	2,308,561	2,141,245	2,851,368	542,807	23.51%	33.16%
<b>Total Salaries</b>	<b>54,502,331</b>	<b>56,229,377</b>	<b>55,307,507</b>	<b>57,514,911</b>	<b>1,285,534</b>	<b>2.29%</b>	<b>3.99%</b>
<b>Equipment / Furniture</b>	224,862	362,987	362,987	297,830	(65,157)	(17.95%)	(17.95%)
<b>Supplies / Materials</b>	1,376,685	1,412,504	1,412,504	1,511,695	99,191	7.02%	7.02%
<b>Contractual and Other</b>	445,811	618,352	529,352	486,367	(131,985)	(21.34%)	(8.12%)
<b>BOCES Services</b>	146,660	132,589	132,589	132,589	-	0.00%	0.00%
<b>Total Day School Program</b>	<b>56,696,350</b>	<b>58,755,809</b>	<b>57,744,939</b>	<b>59,943,392</b>	<b>1,187,583</b>	<b>2.02%</b>	<b>3.81%</b>

## **II. INSTRUCTION (Continued)**

### **Special Education Budget**

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

This year's budget allocation maintains all current special education services and the ability to respect all of the appropriate class size guidelines dictated by District practice and State regulations. The allocation also includes funding for two integrated co-teaching sections in Kindergarten with a contingent position for a third. Additionally, the Budget includes funding for a new special class to serve students who are currently placed out of District. This program is budget neutral due to reductions in the proposed funding for out of district students. The program will also further our strategic goal of increasing the number of residents in need of special education who are able to be educated within their community.

This year's budget is also includes additional unanticipated expenditures that were required during the 2019-20 school year. These expenditures are representative of increases in the need for BOCES programming, in-District behavioral and educational services for new students, and legal expenditures due to litigation and/or settlements. Special education programing remains difficult to predict; however, this budget accounts for foreseeable variables including graduation and aging out students, current services, and planning for reasonable increases in services as dictated by the Committee on Special Education. As with any year, the services needed for students are dependent not only on the number of students being served, but the level and complexity of service those students require. The current Governor's proposed budget is once again shifting more of the costs of residential placements from NYS to the local district by increasing the District's share of these costs by 48% by increasing the District's share from 38.424% to 56.848%. This is estimated to cost the District an additional \$120,000 in 2020-21.

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 2020-2021 allocation.

INSTRUCTION (Continued)	2018-19	2019-20	2019-20	2020-21	Budget to	%	%
	Actual	Adopted	Estimate	Proposed	Budget	Inc. / (Dec)	
	Expended	Budget	Expended	Budget	\$ Increase (Decrease)	Budget to Budget	Budget to Est. Exp.
Special Education							
Salaries - All Schools	9,073,515	9,428,037	9,602,804	10,241,062	813,025	8.62%	6.65%
Other Costs	82,353	93,031	93,031	73,800	(19,231)	(20.67%)	(20.67%)
BOCES Services	3,169,344	2,759,738	3,630,919	3,394,162	634,424	22.99%	(6.52%)
Contractual School Services	1,991,494	2,001,028	2,179,312	2,146,922	145,894	7.29%	(1.49%)
Total Special Education	14,316,705	14,281,834	15,506,066	15,855,946	1,574,112	11.02%	2.26%

## II. INSTRUCTION (Continued)

### **Instructional Support**

#### ***Network and Technical Services***

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

The Technical Services team is also responsible for sound systems, and the installation and maintenance of classroom display technology. In addition, the team hosts and provides programming for the District's public access Cable Channel 77, and Verizon FIOS Channel 27. Programs include televised Board of Education reports and other school-related programming. A schedule of current programming can be found on the District Website. Last year, this budget was increased by \$21,000 to cover the replacement of video production equipment. This year, the budget returns to its prior level.

#### ***Instructional Technology***

The Instructional Technology budget supports the goals of the District's three-year technology plan that was adopted by the Board. This budget includes salaries for the Director of Instructional Technology and Innovation, network specialists, and hardware technicians. It also provides approximately \$254,000 for K-12 instructional software and online services, of which approximately \$75,000 is "reimbursed" by state software aid. The budget also provides for District Internet access and government-mandated Internet filtering services, mobile device management software, and school library technology and support for online subscription databases.

The lease-purchase program for the long-range technology plan is funded through debt service, but is discussed here. The hardware lease-purchase budget is \$1,550,000 as specified in the District's Technology Plan. This budget represents a 0% increase. This budget will continue the elementary 1:1 program in grades 3-5 and provide technology to the K-2 program, as well as replace obsolete equipment. Funds will also be used to continue the Middle School 1:1 program in grades 6 and 7, and expand it to grade 8, as well as replace obsolete instructional technology at the Middle School and High School. The budget will also provide funds for replacing outdated peripherals, upgrades to classroom display technology, and infrastructure updates.

					Budget to	%	%
	2018-19	2019-20	2019-20	2020-21	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
INSTRUCTIONAL SUPPORT	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
<b>Audiovisual Services</b>							
Salaries	444,291	461,857	406,541	408,909	(52,948)	(11.46%)	0.58%
Equipment / Furniture	13,865	37,000	37,000	20,000	(17,000)	(45.95%)	(45.95%)
Supplies / Materials	24,182	20,750	20,750	30,000	9,250	44.58%	44.58%
Contractual and Other	160,583	141,500	141,500	128,500	(13,000)	(9.19%)	(9.19%)
BOCES Services	-	-	-	-	-	#DIV/0!	0.00%
<b>Total Audiovisual Services</b>	<b>642,920</b>	<b>661,107</b>	<b>605,791</b>	<b>587,409</b>	<b>(73,698)</b>	<b>(11.15%)</b>	<b>(3.03%)</b>
<b>Instructional Computers</b>							
Salaries	702,562	781,518	758,783	788,484	6,966	0.89%	3.91%
Consulting Fees	13	2,100	2,100	2,100	-	0.00%	0.00%
Instructional Computer Software	215,187	232,500	232,500	254,500	22,000	9.46%	9.46%
Other Expenses	265,271	369,010	369,010	435,973	66,963	18.15%	18.15%
BOCES Services	4,795	5,000	5,000	5,000	-	0.00%	0.00%
<b>Total Instructional Computers</b>	<b>1,187,829</b>	<b>1,390,128</b>	<b>1,367,393</b>	<b>1,486,057</b>	<b>95,929</b>	<b>6.90%</b>	<b>8.68%</b>
<b>TOTAL INSTRUCTIONAL SUPPORT</b>	<b>1,830,749</b>	<b>2,051,235</b>	<b>1,973,184</b>	<b>2,073,466</b>	<b>22,231</b>	<b>1.08%</b>	<b>5.08%</b>

## II. INSTRUCTION (Continued)

### **Pupil Personnel Services**

#### ***Guidance***

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

#### ***Contractual Services (Guidance)***

Included in the Guidance budget under contractual services are the fees for social workers at the Middle and High Schools provided by the Scarsdale Edgemont Family Counseling Service (SEFC). This year's increase is representative of the year to year salary adjustments in SEFC's proposed budget. SEFC's services are separately approved by the Board on a yearly basis.

#### ***Psychological Services***

This budget provides for the salaries, equipment, supplies and other items necessary to provide psychological services to seven schools. The current budget maintains all psychological services and plans for the proposed increase in Middle School clerical support. The overall budget is down due to a reallocation of the District-wide psychologist, hired last year, to the special education budget which includes all staff assigned to Central Office.

#### ***Health Services***

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

#### ***Interscholastic Athletics***

This budget provides for the supervision, coaching stipends, equipment, supplies, and officiating fees for the interscholastic athletic program. The budget shows increases for the purchase of athletic equipment, the addition of coaches, and increase in services 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.**



					Budget to	%	%
	2018-19	2019-20	2019-20	2020-21	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
PUPIL PERSONNEL SERVICES	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
<b>Guidance</b>							
Salaries	2,453,732	2,483,901	2,495,243	2,572,474	88,573	3.57%	3.10%
Equipment / Furniture	-	-	-	-	-	0.00%	0.00%
Supplies / Materials	3,061	2,835	2,835	2,835	-	0.00%	0.00%
Contractual and Other	261,472	287,263	290,667	297,330	10,067	3.50%	2.29%
BOCES Services	-	-	-	-	-	0.00%	0.00%
<b>Total Guidance</b>	<b>2,718,265</b>	<b>2,773,999</b>	<b>2,788,745</b>	<b>2,872,639</b>	<b>98,640</b>	<b>3.56%</b>	<b>3.01%</b>
<b>Psychological Services</b>							
Salaries	1,420,334	1,638,984	1,520,928	1,561,836	(77,148)	(4.71%)	2.69%
Equipment / Furniture	-	500	500	500	-	0.00%	0.00%
Supplies / Materials	15,778	12,700	12,700	12,700	-	0.00%	0.00%
Contractual and Other	91,690	1,500	34,500	1,500	-	0.00%	(95.65%)
BOCES Services	-	-	-	-	-	0.00%	0.00%
<b>Total Psychological Services</b>	<b>1,527,801</b>	<b>1,653,684</b>	<b>1,568,628</b>	<b>1,576,536</b>	<b>(77,148)</b>	<b>(4.67%)</b>	<b>0.50%</b>
<b>Health Services</b>							
Salaries	999,132	990,624	987,406	1,009,830	19,206	1.94%	2.27%
Equipment / Furniture	-	500	500	500	-	0.00%	0.00%
Supplies / Materials	19,285	31,500	31,500	31,500	-	0.00%	0.00%
Contractual and Other	208,887	211,834	211,834	216,005	4,171	1.97%	1.97%
BOCES Services	-	-	-	-	-	0.00%	0.00%
<b>Total Health Services</b>	<b>1,227,304</b>	<b>1,234,458</b>	<b>1,231,240</b>	<b>1,257,835</b>	<b>23,377</b>	<b>1.89%</b>	<b>2.16%</b>
<b>Interscholastic Athletics</b>							
Salaries	1,334,299	1,294,780	1,409,880	1,447,449	152,669	11.79%	2.66%
Equipment / Furniture	24,712	52,000	52,000	11,000	(41,000)	(78.85%)	(78.85%)
Supplies / Materials	83,228	79,000	79,000	79,000	-	0.00%	0.00%
Contractual and Other	246,544	313,000	313,000	318,000	5,000	1.60%	1.60%
BOCES Services	135,990	143,000	143,000	129,661	(13,339)	(9.33%)	(9.33%)
<b>Total Interscholastic Athletics</b>	<b>1,824,773</b>	<b>1,881,780</b>	<b>1,996,880</b>	<b>1,985,110</b>	<b>103,330</b>	<b>5.49%</b>	<b>(0.59%)</b>
<b>TOTAL PUPIL PERSONNEL SVCS.</b>	<b>7,298,142</b>	<b>7,543,921</b>	<b>7,585,493</b>	<b>7,692,120</b>	<b>148,199</b>	<b>1.96%</b>	<b>1.41%</b>

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					Budget to	%	%
	2018-19	2019-20	2019-20	2020-21	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
III TOTAL PUPIL TRANSPORTATION	3,869,020	4,366,374	4,168,761	4,504,378	138,004	3.16%	8.05%
Encumbrances - Year End	56,615	-	-	-	-		
GRAND TOTAL PUPIL TRANS.	3,925,635	4,366,374	4,168,761	4,504,378	138,004	3.16%	8.05%

### III. PUPIL TRANSPORTATION

**The Pupil Transportation section of the budget provides for student transportation to and from school, maintenance of the District's fleet, and acquisition of new vehicles as needed. The fleet annually travels over 650,000 miles.**

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

- All Scarsdale students residing 1.5 miles or more from the District school they attend are eligible for transportation. The District provides transportation for approximately 2,000 students for programs in the District, or an estimated 40% of District students. This percentage remains consistent over time.
- By law, the District must transport students living 1.5 miles or more from private/parochial schools located within a 15-mile radius of their Scarsdale address. Special education students attending District-approved programs inside and outside Scarsdale are eligible for transportation without regard to distance. The District transports 288 students to 63 private, parochial and special education programs outside of the District. Local parochial school students are transported to special education services in District buildings. Special education students now require 13 bus monitors to provide supervision. The department works with the Special Education Director to determine this staffing.
- The District transports students to athletic and other extracurricular events and on school-related field trips where possible.

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

Fuel costs can be variable. The 2018-19 budget and the 2019-20 budget assumed a cost per gallon of \$2.50; the most recent billing from the Village of Scarsdale reflected a price of \$2.09 per gallon for diesel, and \$1.95 per gallon for unleaded gasoline. The 2020-21 gasoline budget has been reduced by \$50,000 or \$1.95 per gallon.

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 2011-12 and one was purchased in 2013-14. Two large buses were funded in 2014-15 and one large bus, three mini-buses, one wheelchair van, and two small vehicles were funded in 2015-16. In 2016-17, two large buses and two mini-buses were purchased. In 2017-18, one large bus, three mini-buses, and four small vehicles were purchased. In 2018-19, two large buses, and one handicapped accessible bus were purchased. In 2019-20, one large bus, two mini-buses and one small vehicle were purchased. In 2020-21, four mini-buses and one handicapped accessible bus are being requested. Budget: \$275,000. 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. This portion includes maintenance/repair of the District's fleet, and transportation not provided by District vehicles. Maintenance costs continue to be monitored, focusing on timely maintenance and repair of vehicles which is critical to the safety of students and drivers. Since 1991, the District has shared the cost of the Village maintenance garage and contracted with the Village for inspections, maintenance, and needed repairs. This component of Contracted Services is anticipated to increase by \$39,115 next year primarily due to contractual salary and benefit increases. The rental cost for this space is \$126,305, which includes leased space to accommodate the buses. Overall, this cost-effective relationship has improved the efficiency and effectiveness of our maintenance program, as evident from outstanding report cards (the equivalent of an "A") from the state's Dept. of Transportation.

	2018-19	2019-20	2019-20	2020-21	Budget to	%	%
	Actual	Adopted	Estimate	Proposed	Budget	Inc. / (Dec)	
	Expended	Budget	Expended	Budget	\$ Increase (Decrease)	Budget to Budget	Budget to Est. Exp.
<b>DISTRICT OPERATED VEHICLES</b>							
Salaries	2,413,060	2,495,459	2,506,371	2,615,548	120,089	4.81%	4.36%
Equipment / Furniture	222,262	254,600	243,760	279,000	24,400	9.58%	14.46%
Supplies / Materials	100,266	259,300	101,400	212,500	(46,800)	(18.05%)	109.57%
Contractual and Other	61,625	69,025	66,925	69,525	500	0.72%	3.88%
BOCES Services	-	-	-	-	-	0.00%	0.00%
<b>Total District Operated Vehicles</b>	<b>2,797,211</b>	<b>3,078,384</b>	<b>2,918,456</b>	<b>3,176,573</b>	<b>98,189</b>	<b>3.19%</b>	<b>8.84%</b>
<b>CONTRACTUAL SERVICES</b>							
Garage Equipment *	32,462	80,000	80,000	80,000	-	0.00%	0.00%
Vehicle Maint. & Repair *	1,022,125	1,050,685	1,012,550	1,089,800	39,115	3.72%	7.63%
Lease - Maintenance Facility	-	126,305	126,305	126,305	-	0.00%	0.00%
Contractual and Other	524	14,500	14,500	14,500	-	0.00%	0.00%
Athletics & Extracurricular	16,698	16,500	16,950	17,200	700	4.24%	1.47%
BOCES Services	-	-	-	-	-	0.00%	0.00%
<b>Total Contractual Services</b>	<b>1,071,809</b>	<b>1,287,990</b>	<b>1,250,305</b>	<b>1,327,805</b>	<b>39,815</b>	<b>3.09%</b>	<b>6.20%</b>
<b>TOTAL TRANSPORTATION</b>	<b>3,869,020</b>	<b>4,366,374</b>	<b>4,168,761</b>	<b>4,504,378</b>	<b>138,004</b>	<b>3.16%</b>	<b>8.05%</b>

\* The prior year 2019-20 Budget shifted \$80,000 from Vehicle Maint. & Repair to Garage Equipment in order to more properly categorize these budgets.

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					Budget to	%	%
	2018-19	2019-20	2019-20	2020-21	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
IV TOTAL COMMUNITY SVCS.	288,434	362,323	354,823	370,927	8,604	2.37%	4.54%
Encumbrances - Year End	-	-	-	-	-		
GRAND TOTAL COMMUNITY SVCS.	288,434	362,323	354,823	370,927	8,604	2.37%	4.54%

## IV. COMMUNITY SERVICES

### Civic Activities and Census

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

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

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

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

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

	<b>2018-19 Actual Expended</b>	<b>2019-20 Adopted Budget</b>	<b>2019-20 Estimate Expended</b>	<b>2020-21 Proposed Budget</b>	<b>Budget to Budget \$ Increase (Decrease)</b>	<b>% Inc. / (Dec) Budget to Budget</b>	<b>% Budget to Est. Exp.</b>
<b>CIVIC ACTIVITIES</b>							
Recreation Department	47,694	<b>54,241</b>	54,241	<b>55,868</b>	<b>1,627</b>	<b>3.00%</b>	<b>3.00%</b>
Community Groups	30,434	<b>41,552</b>	41,552	<b>42,799</b>	<b>1,247</b>	<b>3.00%</b>	<b>3.00%</b>
School Functions	128,965	<b>162,112</b>	162,112	<b>166,975</b>	<b>4,863</b>	<b>3.00%</b>	<b>3.00%</b>
<b>Total Civic Activities</b>	<b>207,093</b>	<b>257,905</b>	<b>257,905</b>	<b>265,642</b>	<b>7,737</b>	<b>3.00%</b>	<b>3.00%</b>
<b>CENSUS</b>	81,341	<b>104,418</b>	96,918	<b>105,285</b>	<b>867</b>	<b>0.83%</b>	<b>8.63%</b>
<b>TOTAL COMMUNITY SVC.</b>	<b>288,434</b>	<b>362,323</b>	<b>354,823</b>	<b>370,927</b>	<b>8,604</b>	<b>2.37%</b>	<b>4.54%</b>

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					Budget to	%	%
	2018-19	2019-20	2019-20	2020-21	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
<b>V   UNDISTRIBUTED</b>							
Employee Benefits	34,541,858	35,723,201	34,318,379	36,395,437	672,236	1.88%	6.05%
Debt Service - Lease Purchases	2,357,715	2,412,081	2,401,201	2,431,077	18,996	0.79%	1.24%
Debt Service - Bonds	7,669,300	7,614,280	7,614,280	7,341,177	(273,103)	(3.59%)	(3.59%)
TOTAL UNDISTRIBUTED	44,568,873	45,749,562	44,333,860	46,167,691	418,129	0.91%	4.14%
Encumbrances - Year End	69,399	-	-	-	-		
<b>GRAND TOTAL UNDISTRIBUTED</b>	<b>44,638,272</b>	<b>45,749,562</b>	<b>44,333,860</b>	<b>46,167,691</b>	<b>418,129</b>	<b>0.91%</b>	<b>4.14%</b>

## **V. UNDISTRIBUTED COSTS**

### **Employee Benefits**

#### *Teachers Retirement System/Employee Retirement System Assessments*

These are mandatory contributions to the NYS Retirement Systems. The contribution rates for the Teachers' Retirement System (TRS) will increase compared to the 2019-20 rate whereas the Employees' Retirement System (ERS) rate will remain stable. The TRS contribution for 2019-20 was 8.86% of salary; for 2020-21, that rate will increase to 9.53% resulting in a 7.56% increase year over year. For the ERS, the required weighted average contribution for 2019-20 was 14.46% of salary; for 2020-21, that will decrease to an estimated 14.30% or 1.1% less.

#### *Social Security/Medicare*

This represents the District's share of the FICA tax. For 2020, the maximum wage base is \$137,700. Because the District's fiscal year covers two calendar years, we must estimate the maximum wage for 2021. This budget assumes an increase in the 2021 wage base based on recent trends. Coupled with contractual salary increases, this will result in a 5.70% budget-to-estimated actual increase in FICA expense.

#### *Health Insurance*

The budget for the self-insured health plan is decreasing (3.25%) on a budget to budget basis and increasing 5.26% when compared to this year's estimated actual result. This number reflects a continued premium contribution to health care by members of the Scarsdale Teachers Association as well as contributions from all other bargaining units. The District relies on stop-loss insurance to reduce its risk from excessive claims volatility. The primary driver of the current year projected surplus of \$1,400,000 is due primarily to three items; \$500,000 from non-recurring stop-loss collections; \$400,000 from additional savings from our prescription drug plan rebates that were not budgeted; and \$400,000 from assumed decrease in claims during the period we are social distancing.

#### *Dental Insurance and Other Union Welfare Funds*

The Scarsdale Teachers Association, regardless of the union affiliation of the employee, manages dental insurance and other items included in the District's benefit package. The District pays the STA a contractually stipulated amount, times the number of covered employees. The 2019-20 contribution was \$1,976 per full-time employee; the 2020-21 contribution is not yet known.

#### *Life Insurance*

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

#### *Unemployment Insurance*

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

#### *Workers' Compensation*

This mandated coverage is estimated to increase by 5.0% compared to the current year's estimated actual. The increase is based on the District's recent experience in our workers' compensation consortium as well as a current year earnings on the consortium investments.

#### *Other Benefits*

This category primarily includes the contractually negotiated reimbursement to District retirees and their spouses for Medicare Part B and Part D premiums. The number of retirees has grown in recent years, as have the Medicare premiums. The 2019-20 Medicare budget of \$1,158,989 is currently projected to be over-budget by \$181,011. The 2020-21 budget is increasing 2.5% compared with the current year estimated actual costs; however this is an 18.5% increase budget to budget. It should be noted that these reimbursements have been kept in check due to a successfully negotiated reduction in benefits in the most recent contract. This item also includes the Employee Assistance Program, disability insurance, and 403(b) administrator's fees.

<b>UNDISTRIBUTED EXPENSES</b>	<b>2018-19 Actual Expended</b>	<b>2019-20 Adopted Budget</b>	<b>2019-20 Estimate Expended</b>	<b>2020-21 Proposed Budget</b>	<b>Budget to Budget \$ Increase (Decrease)</b>	<b>% Inc. / (Dec) Budget to Budget</b>	<b>% Budget to Est. Exp.</b>
<b>EMPLOYEE BENEFITS</b>							
Teachers' Retirement	7,233,622	<b>6,152,697</b>	6,076,307	<b>6,828,629</b>	<b>675,932</b>	<b>10.99%</b>	<b>12.38%</b>
Employees' Retirement	2,356,863	<b>2,383,326</b>	2,402,161	<b>2,420,100</b>	<b>36,774</b>	<b>1.54%</b>	<b>0.75%</b>
Social Security / Medicare	6,090,118	<b>6,506,251</b>	6,384,459	<b>6,748,467</b>	<b>242,216</b>	<b>3.72%</b>	<b>5.70%</b>
Health Insurance	15,560,671	<b>17,327,734</b>	15,927,734	<b>16,764,982</b>	<b>(562,752)</b>	<b>(3.25%)</b>	<b>5.26%</b>
Dental Insurance	1,221,330	<b>1,245,671</b>	1,252,653	<b>1,284,624</b>	<b>38,953</b>	<b>3.13%</b>	<b>2.55%</b>
Life Insurance	201,060	<b>209,102</b>	201,060	<b>209,102</b>	-	<b>0.00%</b>	<b>4.00%</b>
Unemployment Insurance	30,656	<b>38,586</b>	38,586	<b>38,586</b>	-	<b>0.00%</b>	<b>0.00%</b>
Workers' Compensation	616,175	<b>620,000</b>	614,771	<b>645,510</b>	<b>25,510</b>	<b>4.11%</b>	<b>5.00%</b>
Other Benefits	1,231,364	<b>1,239,834</b>	1,420,648	<b>1,455,437</b>	<b>215,603</b>	<b>17.39%</b>	<b>2.45%</b>
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>34,541,858</b>	<b>35,723,201</b>	<b>34,318,379</b>	<b>36,395,437</b>	<b>672,236</b>	<b>1.88%</b>	<b>6.05%</b>

## V. UNDISTRIBUTED COSTS (Continued)

### Debt Service

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

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

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

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

**In May 2014**, the District authorized refinancing the outstanding balances of the August 2006 debt saving \$970,000 over a thirteen-year period or an average of \$74,500 per year, continuing until 2026-27.

**In December 2014**, District voters approved a bond issuance of \$18,120,000 for repairs and renovations to the District's buildings. **In June 2015**, the District issued a one-year Bond Anticipation Note (BAN) in the amount of \$1,675,000 to fund the initial stages of this work. **In June 2016**, the District issued a one-year Bond Anticipation Note (BAN) in the amount of \$5,000,000 to fund the continuing initial stages of this work. \$1,645,000 of this BAN was paid off permanently. **In April 2017**, the District issued the remaining portion (\$14,800,000) of the original \$18,120,000 project authorized in December 2014. These payment run through 2026-27.

**In 2019**, the District began financing the \$64.9 million Capital Project approved by the voters on February 8, 2018. **In June 2019**, the District issued a one-year Bond Anticipation Note (BAN) in the amount of \$20,536,718 to fund the initial stages of this work. \$4,427,251 of this BAN will be paid off permanently, while the plan for the remaining balance (\$60,440,326) will be issued in a combination Bond/BAN in the Spring of 2020 and another Bond in the Spring of 2021. The recent drop in interest rates has had a very positive impact on the overall projected debt service payments.

This category also includes installment purchase payments for the District's long-range technology plan as noted on p. 42. Using a lease agreement, the District is planning to purchase \$1,550,000 in computer equipment as a continuation of its long-range replacement plan. This is the same amount as 2018-19 and 2019-20. Future increases are likely to continue to implement this 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 copiers District-wide. The District recently entered into a new five-year lease agreement to replace those copiers at a cost slightly lower than the previous lease. A small portion of the copier lease (\$18,051) is paid for by the individual building level supplies budget of each school.

**See Appendix J, page 5**

UNDISTRIBUTED EXPENSES (CONTINUED)	2018-19 Actual Expended	2019-20 Adopted Budget	2019-20 Estimate Expended	2020-21 Proposed Budget	Budget to \$ Increase (Decrease)	%	
						Inc. / (Dec)	%
						Budget to Budget	Budget to Est. Exp.
<b>DEBT SERVICE</b>							
<b>Lease Purchases</b>							
Lease Purchase - Computers	1,507,450	1,561,816	1,550,936	1,588,218	26,402	1.69%	2.40%
Lease Purchase - Energy Performance Contract	621,195	621,195	621,195	621,195	-	0.00%	0.00%
Lease Purchase - Copiers	229,070	229,070	229,070	221,664	(7,406)	(3.23%)	(3.23%)
Lease Purchase - Buses	-	-	-	-	-	0.00%	0.00%
<b>Total Lease Purchases</b>	<b>2,357,715</b>	<b>2,412,081</b>	<b>2,401,201</b>	<b>2,431,077</b>	<b>18,996</b>	<b>0.79%</b>	<b>1.24%</b>
<b>Bonds</b>							
Principal Payments	6,750,000	6,952,280	6,952,280	5,815,326	(1,136,954)	(16.35%)	(16.35%)
Interest Payments	919,300	662,000	662,000	1,525,851	863,851	130.49%	130.49%
<b>Total Bonds</b>	<b>7,669,300</b>	<b>7,614,280</b>	<b>7,614,280</b>	<b>7,341,177</b>	<b>(273,103)</b>	<b>(3.59%)</b>	<b>(3.59%)</b>
<b>TOTAL DEBT SERVICE</b>	<b>10,027,015</b>	<b>10,026,361</b>	<b>10,015,481</b>	<b>9,772,254</b>	<b>(254,107)</b>	<b>(2.53%)</b>	<b>(2.43%)</b>

## **Fund Balance and Budget Surplus**

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

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

Prior to the 2015-16 Budget, the District had included a significant planned surplus in its budget which was as high as \$6 million dollars. In the 2015-16 Budget, the District eliminated the planned surplus (expenditure) entirely; it also virtually eliminated the use of prior year surplus as a revenue item at that time, reducing it to \$500,000. This rectified a long-standing structural issue within the District's budget. Since then, our plan increased the prior year surplus to \$1.1 million (from \$500,000) anticipating that the District will generate a similar surplus in the subsequent year thereby stabilizing the prior year surplus to \$1.1 million. Even with this increase, this new approach still limits the District in being able to fund emergency expenditures within a current year's budget, as current year surpluses would have to exceed \$1.1 million for there to be additional funding for any emergencies. In addition, a critical component of District planning was to replenish the District's reserve levels, which had decreased at that time. In 2015-16 the District was able to strengthen its financial position by increasing the total fund balance to \$20.7 million as of June 30, 2016. The same was true for the 2016-17 budget, ending the year with a total fund balance of \$23.4 million. In 2017-18, fund balance decreased to \$19.6 million, primarily as a result of a reduction in the health insurance reserve due to deficits in that year. 2018-19 was a positive year for health insurance and reserves were re-established to \$22.2 million including stabilizing the prior year surplus budget to \$1.1 million.

In the current year, revenues are expected to exceed expenditures with a net surplus of \$2,494,245. Therefore, the total fund balance as of June 30, 2020 is projected to increase to \$24.7 million, inclusive of the prior year surplus budget increasing by \$650,000 to \$1.75 million.

In addition, the District is well positioned with the Undesignated Fund Balance estimated to come in at \$6.1 million, \$106 thousand less than the prior year, or 3.75% (close to the maximum 4.0% level under state law). It is expected that the health insurance reserve will remain at or near prior year levels (\$5.2 million) and the tax certiorari reserve to remain about the same, as it is now adequately funded within the current structural budget.

The Assigned Fund Balance, a direct offset to the 2020-21 tax levy, is currently estimated to be \$1.75 million, \$650,000 above our long-term planning goal of \$1.1 million.

The District intends to create a Retirement Contribution Reserve for TRS with an initial funding of \$1,420,000 as of June 30, 2020. In addition, \$652,500 is being added to the Employee Contribution Reserve for ERS as of year-end.

## Budget Surplus and Fund Balance (Continued)

The District maintains the following reserve accounts:

***Tax Certiorari Reserve*** This reserve funds settlements arising from property tax litigation. Tax certiorari lawsuits claiming over-assessment may be filed by a property owner for several years in a row, and the timing of settlements is highly uncertain. Settlements are traditionally negotiated by the Village of Scarsdale, representing both the Village and the District. Funds are reserved on a claim-by-claim basis. This reserve is projected to be about the same as of June 30, 2020 due primarily to the payment of some claims; however, there is still a substantial backlog of current claims which will continue to result in those same taxpayers needing to file an additional claim year. Because of this, as noted on the previous page, the District is budgeting a \$725,000 subsidy in the 2020-21 Budget for future tax certiorari claims.

***Health Insurance Reserve*** The District uses a self-insured health plan, which is estimated to have saved taxpayers millions of dollars since inception, but which, by its nature, is volatile and unpredictable. This reserve, also known as a “rate stabilization reserve,” was authorized by the New York State legislature and signed into law by the governor in 2014. During 2017-18, \$2 million of the reserve was used to fund overages in that year. For 2018-19 a significant surplus resulted in replenishing \$2 million back into the fund. It is projected to be funded at \$5.2 million as of June 30, 2020 in order to manage possible future deficits related to the health plan.

***Debt Service Reserve*** The debt service reserve is generated in part by interest earned on voter-authorized capital borrowing during the construction process and unspent capital project balances. In 2019, \$500,969 was added to this reserve as the \$18.2 million capital project was closed out. Other funds came from bond premiums and interest earnings. Funds from this reserve can be appropriated by the Board (within the voter approved budget) as a revenue item within the general fund. In 2019-20, \$385,000 was used as a funding source and \$164,000 will be added from surplus in current year capital projects; \$864,000 is planned to be used in the 2020-21 budget. The reserve balance as of July 1, 2020 is estimated to be all but eliminated at \$49,131. These source of funds are non-recurring and are associated with one-time expenditures.

***Retirement Contribution Reserve(s)*** This reserve is available to fund contributions to the State Retirement System for non-certified staff. For the 2020-21 budget, this reserve will remain unchanged, as ERS related retirement rates are expected to decrease slightly in 2020. In addition, the District has established a TRS reserve as of 6-30-20. With TRS rates projected to be significantly impacted by the financial crisis caused by the coronavirus pandemic, the District is planning on funding the reserve with the initial \$125,000 planned amount; along with an additional surplus in health insurance in 2019-20 that may bring about \$900,000 in funding. In addition, the additional \$1,047,500 net surplus expected to be generated from the District spending freeze implemented in April 2020 and the resulting savings from the closing down of buildings, both offset by certain revenue reductions will be split with \$395,000 go to the TRS reserve and \$652,500 to the ERS reserve.

***Undesignated/Unreserved Fund Balance*** This is a general-purpose reserve that can be used by the Board of Education for any lawful purpose. By law, it cannot exceed 4% of the following year’s budget. The projected June 30, 2020 Undesignated Fund Balance is estimated to be 3.75%; on June 30, 2019, it was 3.86%.

***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 2020-21 budget plan calls for using \$1,750,000 of the current year surplus as a revenue item, up \$650,000 from last year.

### Fund Balance Projection for 2019-20 and 2020-21

Category	2019-20 Prop. Bud.	2019-20 Est. Actual	201920 Est. Surplus (Deficit)		2020-21 Prop. Bud.	2020-21 Est. Actual	2020-21 Est. Surplus (Deficit)
<b>Revenue:</b>							
Tax Levy	148,662,063	148,662,063	-		151,128,318	151,128,318	-
State Aid	6,818,007	6,974,241	156,234		5,973,493	5,973,493	-
Interest Earnings	1,333,333	987,333	(346,000)		266,000	266,000	-
Interest - Reserves	118,500	69,500	(49,000)		26,000	26,000	-
Prior Year Fund Balance used	1,100,000	-	(1,100,000)		1,750,000	-	(1,750,000)
Reserves - Budgeted to be used	453,153	68,153	(385,000)		932,153	68,153	(864,000)
All Other - Including PILOT's	2,297,541	2,699,584	402,043		2,620,352	2,620,352	-
<b>Total Revenue</b>	<b>160,782,597</b>	<b>159,460,874</b>	<b>(1,321,723)</b>		<b>162,696,316</b>	<b>160,082,316</b>	<b>(2,614,000)</b> (A.)
<b>Expenditure:</b>							
Teaching Salaries (all codes)	64,579,009	63,618,301	960,708		66,279,675	66,279,675	-
Special Education (net of Sal)	4,853,797	5,903,262	(1,049,465)		5,614,884	5,614,884	-
Oil / Gas	1,136,100	636,100	500,000		914,502	914,502	-
Health Insurance	17,327,734	15,927,734	1,400,000		16,764,982	16,764,982	-
All Other	71,935,957	70,851,232	1,084,725		72,397,273	72,397,273	-
Estimated Tax Certs to be Paid out in CY	950,000	950,000	-		725,000	725,000	-
Other Fund Balance Items	-	(920,000)	920,000		-	(300,000)	300,000
<b>Total Expenditures</b>	<b>160,782,597</b>	<b>156,966,629</b>	<b>3,815,968</b>		<b>162,696,316</b>	<b>162,396,316</b>	<b>300,000</b> (B.)
	<b>June 30, 2019 Actual</b>	<b>June 30, 2020 Est. Actual</b>	<b>Changes (+/-) to Fund Balance</b>		<b>June 30, 2021 Est. Actual</b>	<b>Current 2020-21 Est. Act.</b>	<b>Changes (+/-) to Fund Balance</b>
<b>Fund Balance:</b>							
Tax Certiorari Reserve	5,483,000	5,545,400	62,400		5,574,236	5,574,236	-
Health Insurance	5,174,315	5,174,315	-		5,174,315	5,174,315	-
Debt Service	1,121,431	913,131	(208,300)		49,131	49,131	-
ERS Retirement Contribution Reserve	2,051,122	2,727,022	675,900		2,741,203	2,741,203	-
TRS Retirement Contribution Reserve	-	1,420,000	1,420,000		1,420,000	1,420,000	-
Undesignated	6,205,904	6,100,149	(105,755)		5,257,132	5,257,132	-
All Other	-	-	-		-	-	-
Current Year Encumbrances	1,104,699	1,104,699	-		1,104,699	1,104,699	-
<b>Subtotal - Before Est. Budgeted Designations</b>	<b>21,140,471</b>	<b>22,984,716</b>	<b>1,844,245</b>		<b>21,320,716</b>	<b>21,320,716</b>	<b>-</b>
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	-	1,750,000	1,750,000		-	1,100,000	1,100,000
<b>Subtotal - Estimated Budgeted Designations</b>	<b>1,100,000</b>	<b>1,750,000</b>	<b>650,000</b>		<b>1,100,000</b>	<b>1,100,000</b>	<b>-</b>
<b>Total Fund Balance</b>	<b>22,240,471</b>	<b>24,734,716</b>	<b>2,494,245</b>		<b>22,420,716</b>	<b>-</b>	<b>-</b>
Prior Year Fund Balance as of June 30, 2019	22,240,471	Proj. CY Fund Balance as of June 30, 2021			22,420,716		
Current Year Revenue Surplus (Deficit)	(1,321,723)	Surplus Fund Bal. Designated to be used on July 1, 2021			(1,100,000)	#	
Current Year Expenditure Surplus (Deficit)	3,815,968	Other Fund Bal. Designated to be used on July 1, 2021			-	Unknown at this time	
Proj. Current Year Fund Balance as of June 30, 2020	24,734,716	Proj. CY Fund Balance as of June 30, 2022			21,320,716		
Other Fund Bal. Designated to be used on July 1, 2020	(864,000)						
Surplus Fund Bal. Designated to be used on July 1, 2020	(1,750,000)						
Proj. Next Year Fund Bal, as of July 1, 2021	22,120,716						

# The amounts to be used as "Revenue" for the 2021-22 Budget are not known at this time, however the District projects the surplus used will decrease to \$1,100,000.

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



# Scarsdale Union Free School District

## Estimated Fund Balance

<b>Total All Fund Balances at End of Fiscal Year 2018-19</b>	<b>\$22,240,471</b>
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### Restricted Fund Balance (Reserved)

Employee Retirement Reserve (ERS) - Net of CY designated amount	\$2,051,122	
Debt Service Reserve Balance - Net of CY designated amount	\$1,121,431	
Reserve for Health Insurance	\$5,174,315	
Reserve for Tax Certiorari 2008-2009 & 2009-2010 & 2010-11	\$45,411	
Reserve for Tax Certiorari 2011-2012	\$55,632	
Reserve for Tax Certiorari 2012-2013	\$46,796	
Reserve for Tax Certiorari 2013-2014	\$47,977	
Reserve for Tax Certiorari 2014-2015	\$35,983	
Reserve for Tax Certiorari 2015-2016	\$891,495	
Reserve for Tax Certiorari 2016-2017	\$1,038,295	
Reserve for Tax Certiorari 2017-2018	\$1,058,575	
Reserve for Tax Certiorari 2018-2019	\$1,040,418	
Reserve for Tax Certiorari 2019-2020	\$1,222,418	
<i>Total Restricted Fund Balance</i>		<b>\$13,829,868</b>

### Assigned Fund Balance

Reserved for Encumbrances		<b>\$1,104,699</b>
Designated and Appropriated to 2019-20 Budget	<u>\$1,100,000</u>	
Sub-Total Assigned Fund Balance as per Budget		<b>\$1,100,000</b>

<u>Unassigned and Undesignated Fund Balance as of 7-1-19</u>	<b>\$6,205,904</b>
--	--------------------

<b>Total All Fund Balance (restricted, assigned and unassigned)</b>	<b>\$22,240,471</b>
---	---------------------

2019-20 Estimated Actual Revenues	\$	159,460,874	
2019-20 Estimated Actual Expenditures, net of encumbrances	\$	(156,966,629)	
Miscellaneous Adjustment - None	\$	-	
Miscellaneous Adjustment - None	\$	-	
Surplus (Deficit) caused by Actual Estimated Results		\$	<b>2,494,245</b>

<b>Estimated Total All Fund Balances at End of Fiscal Year 2019-20</b>	<b>\$24,734,716</b>
--	---------------------

# Scarsdale Union Free School District

## Estimated Fund Balance (Continued)

Carried Over from Prior Page

<b>Total All Fund Balance (restricted, assigned and unassigned)</b>	<b>\$24,734,716</b>
---	---------------------

### Restricted Fund Balance (Reserved)

Employee Retirement Reserve (TRS)	\$1,420,000	
Employee Retirement Reserve (ERS) - Net of CY designated amount	\$2,727,022	
Debt Service Reserve Balance - Net of CY designated amount	\$913,131	
Reserve for Health Insurance	\$5,174,315	
Reserve for Tax Certiorari 2008-2009 & 2009-2010 & 2010-11	\$45,411	
Reserve for Tax Certiorari 2011-2012	\$55,632	
Reserve for Tax Certiorari 2012-2013	\$46,796	
Reserve for Tax Certiorari 2013-2014	\$47,977	
Reserve for Tax Certiorari 2014-2015	\$35,983	
Reserve for Tax Certiorari 2015-2016	\$891,495	
Reserve for Tax Certiorari 2016-2017	\$1,038,295	
Reserve for Tax Certiorari 2017-2018	\$1,058,575	
Reserve for Tax Certiorari 2018-2019	\$1,040,418	
Reserve for Tax Certiorari 2019-2020	\$1,222,418	
Reserve for Tax Certiorari 2020-2021	\$1,037,400	
Estimated payments to be made on 2015-16 thru 2019-20 Reserves in 2019-20	<u>(\$975,000)</u>	
<i>Total Restricted Fund Balance</i>		<b>\$15,779,868</b>

### Assigned Fund Balance

Reserved for Encumbrances		\$1,104,699
Offset to Tax Levy:		
Designate and Appropriated to 2020-21 Budget	<u>\$1,750,000</u>	
<i>Sub-Total Assigned Fund Balance to Reduce Levy</i>		<b>\$1,750,000</b>

<u>Unassigned and Undesignated Fund Balance 7-1-20 (Estimated)</u>	<b>\$6,100,149</b>
--	--------------------

<b>Total Estimated All Fund Balance (restricted, assigned and unassigned)</b>	<b>\$24,734,716</b>
---	---------------------

2020-21 Estimated Actual Revenues, Net of Designated Fund Balance for Subsequent Year	\$	160,082,316	
2020-21 Estimated Actual Expenditures, net of encumbrances	\$	(162,396,316)	
Miscellaneous Adjustment - None	\$	-	
Surplus (Deficit) caused by Actual Estimated Results		\$	<b>(2,314,000)</b>

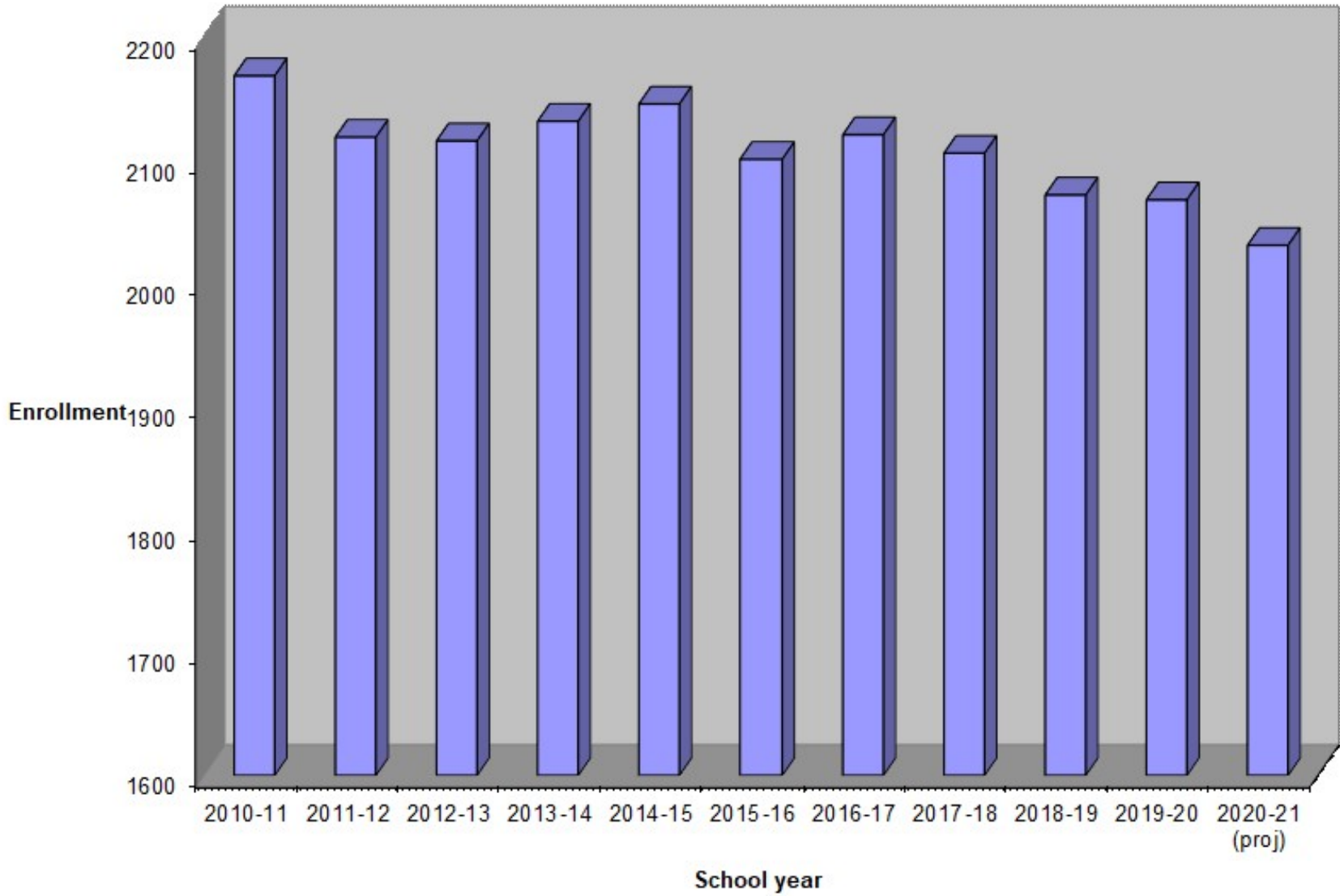
<b>Estimated Total All Fund Balances at End of Fiscal Year 2020-21</b>	<b>\$22,420,716</b>
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Summary of 2018-19 Actual Grant Expenditures and 2019-20 Grant Awards							
	Grant #51 Title II - A Teacher / Principal Training / Recruitment	Grant #52 IDEA - Part B Section 619 Funds	Grant #53 IDEA - Part B Section 611 Funds	Grant #00 Teacher Center Grant	Grant # 50, 56 & 57 Title III LEP & Immigration & Title IVa	Grant #67 Section 4408 Summer School Spec. Ed. Aid	
	2018-19 Actual Costs	2018-19 Actual Costs	2018-19 Actual Costs	2018-19 Actual Costs	2018-19 Actual Costs	2018-19 Actual Costs	Grand Total
Professional Salaries			59,811	26,000			85,811
Support Staff Salaries		10,676		20,762			31,438
Purchased Services	58,059	12,142	584,281		-	138,043	792,525
Supplies and Materials			43,185		60,568		103,753
Travel Expenses			4,208				4,208
Transportation						255,410	255,410
BOCES Services			166,275				166,275
Minor Remodeling							-
Equipment							-
2018-19 Total	58,059	22,818	857,760	46,762	60,568	393,453	1,439,420
Anticipated Recurring Costs (Not Budgeted Elsewhere)	58,059	22,818	857,760	46,762	60,568	280,000	1,325,967
Surplus Funds (This amount is guesstimated)	-	-	-	-	-	-	-
2018-19 Total	58,059	22,818	857,760	46,762	60,568	280,000	1,325,967
	We intend on using 100% of the 2019-20 funds for the balanced literacy program as noted on page 37.	Almost 50% of these funds are "pass - through" funds for other Districts. We are the Lead Agency. The remaining balance of approx. \$10K is used for other special education services.	Almost 15% of these funds are "pass - through" funds for other Districts. We are the Lead Agency. The remaining balance of approx. \$700K is used for other special education services, including speech therapy, OT & PT services and other services that are not adequately budgeted within the General Fund.	In 2010/11, the funding for the grant was eliminated. In 2011-12 funding was restored and expanded for 2017-18 and reduced again for 2018-19. We do not know if this grant will continue into 2020-21	In 2010/11, the funding for the grant was eliminated. In 2011-12 funding was restored on a limited basis. In 2012-13 we also received a "one-time" funding of approx. \$100K, which was not continued into 2013-14. The limited funding continued into 2018-19. In 2019-20 the state did not fund grant #56 which was \$35,868 in 2018-19.	The state reimburses us 80% of the Special Education related summer school costs. These costs vary each year, sometimes significantly. All of these dollars are used to offset our special ed. costs that are initially recorded in the General Fund.	
2019-20 Grant Awards	64,522	22,644	882,793	46,762	22,963	280,000	1,319,684
Increase (Decrease)	11.13%	(0.76%)	2.92%	0.00%	(62.09%)	0.00%	(0.47%)
2020-21 Grant Expectations	No change in inteded use is planned for the 2020-21 funds.	No change in inteded use is planned for the 2020-21 funds.	No change in inteded use is planned for the 2020-21 funds.	No change in inteded use is planned for the 2020-21 funds.	No change in inteded use is planned for the 2020-21 funds.	We are planning on the State's continuation of funding this program.	
Note: The 2020-21 Grant Awards are not known at this time. The written grant requests are prepared during the summer and are normally approved during the same time period. Therefore, we will not know the actual amounts till late summer. However, where possible, we have noted our intended changes in the use of these grants.							

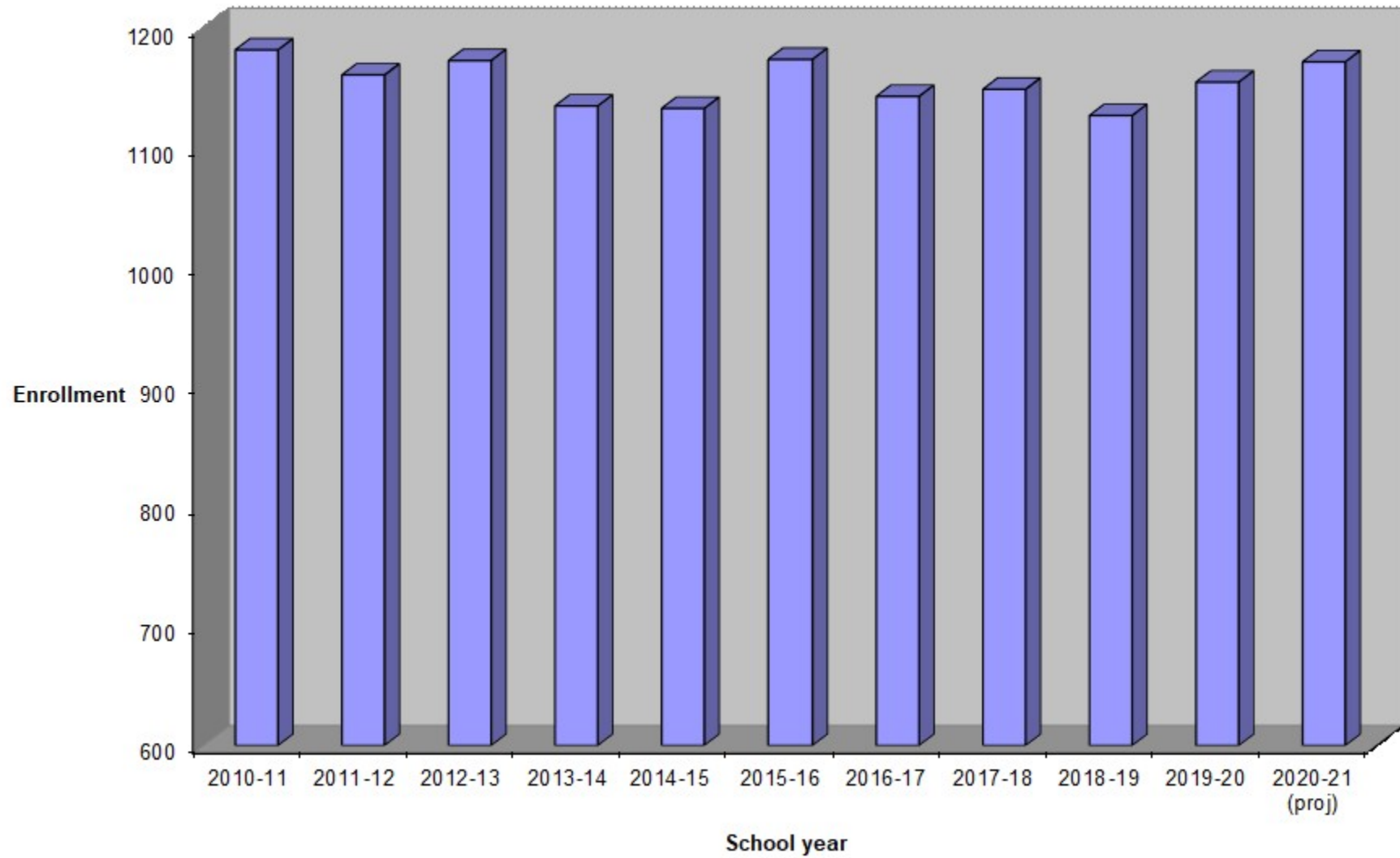
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# **APPENDIX - A**

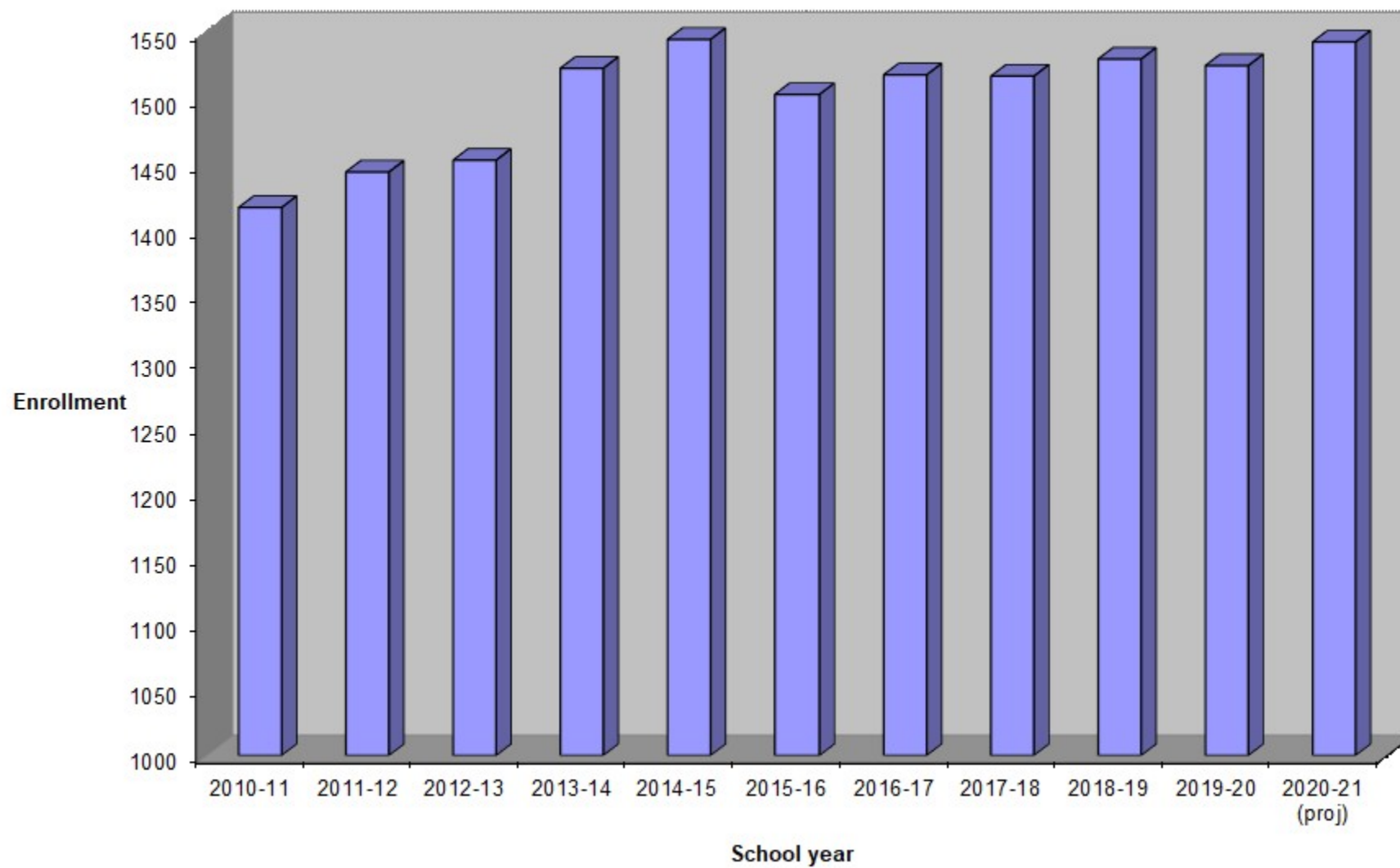
# ELEMENTARY ENROLLMENT - 10 YR TREND



### MIDDLE SCHOOL ENROLLMENT - 10 YR. TREND



## HIGH SCHOOL ENROLLMENT - 10 YR TREND





**TABLE I**  
**COMPARISON OF PUPIL ENROLLMENT BY SCHOOL**  
**ACTUAL PUPIL ENROLLMENT AS OF OCTOBER**  
**AND PROJECTED 2020/21 ENROLLMENT**

	<b>2016-17</b>		<b>2017-18</b>		<b>2018-19</b>		<b>2019-20</b>		<b>Projected 2020-21</b>	
<u>School</u>	<u>Pupils</u>	<u>Sec</u>	<u>Pupils</u>	<u>Sec</u>	<u>Pupils</u>	<u>Sec</u>	<u>Pupils</u>	<u>Sec</u>	<u>Pupils</u>	<u>Sec</u>
E	411	20	401	20	395	20	372	20	365	20
F	462	22	473	24	456	23	474	23	463	23
G	401	19	369	19	352	18	337	17	323	17
H	383	20	391	20	382	19	376	19	371	19
Q	463	23	471	23	486	23	508	24	508	23
<b>Total</b>	<b>2,120</b>	<b>104</b>	<b>2,105</b>	<b>106</b>	<b>2,071</b>	<b>103</b>	<b>2,067</b>	<b>103</b>	<b>2,030</b>	<b>102</b>
Middle School	1,142		1,148		1,126		1,154		1,171	
<b>Total</b>	<b>1,142</b>		<b>1,148</b>		<b>1,126</b>		<b>1,154</b>		<b>1,171</b>	
Senior High	1,517		1,516		1,529		1,524		1,542	
<b>Total</b>	<b>1,517</b>		<b>1,516</b>		<b>1,529</b>		<b>1,524</b>		<b>1,542</b>	
<b>District Total Enrollment</b>	<b>4,779</b>		<b>4,769</b>		<b>4,726</b>		<b>4,745</b>		<b>4,743</b>	

**TABLE II**  
**COMPARISON OF PUPIL ENROLLMENT BY GRADE**  
**ACTUAL PUPIL ENROLLMENT BY GRADE LEVEL**  
**AND PROJECTED 2020/21 ENROLLMENT**

	2016-17	2017-18	2018-19	2019-20	Projected 2020-21
<u>Grade</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>
K	319	325	259	309	300
1	336	329	335	281	323
2	364	350	341	348	294
3	374	368	359	365	360
4	345	387	387	368	378
5	<u>382</u>	<u>346</u>	<u>389</u>	<u>396</u>	<u>375</u>
<b>K-5 Total</b>	<b>2,120</b>	<b>2,105</b>	<b>2,070</b>	<b>2,067</b>	<b>2,030</b>
6	376	377	367	388	402
7	395	380	382	380	392
8	<u>371</u>	<u>391</u>	<u>377</u>	<u>386</u>	<u>377</u>
<b>6-8 Total</b>	<b>1,142</b>	<b>1,148</b>	<b>1,126</b>	<b>1,154</b>	<b>1,171</b>
9	380	384	400	379	391
10	359	380	378	391	376
11	384	370	380	383	396
12	<u>394</u>	<u>382</u>	<u>372</u>	<u>371</u>	<u>379</u>
<b>9-12 Total</b>	<b>1,517</b>	<b>1,516</b>	<b>1,530</b>	<b>1,524</b>	<b>1,542</b>
<b>District Total</b>	<b>4,779</b>	<b>4,769</b>	<b>4,726</b>	<b>4,745</b>	<b>4,743</b>

**TABLES III-VII**  
**COMPARISON OF ELEMENTARY PUPIL ENROLLMENT BY SCHOOL**  
**ACTUAL PUPIL ENROLLMENT AS OF OCTOBER**  
**AND PROJECTED 2020/21 ENROLLMENT**

**EDGEWOOD SCHOOL**

	<b>2016-17</b>		<b>2017-18</b>		<b>2018-19</b>		<b>2019-20</b>		<b>Projected 2020-21</b>	
<u>Grade</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>
K	55	3	67	3	44	2	50	3	53	3
1	72	4	51	3	71	4	46	3	52	3
2	64	3	70	4	57	3	69	4	48	3
3	80	4	65	3	72	4	62	3	72	4
4	66	3	84	4	69	3	73	4	65	3
5	74	3	64	3	82	4	72	3	75	4
<b>Total</b>	<b>411</b>	<b>20</b>	<b>401</b>	<b>20</b>	<b>395</b>	<b>20</b>	<b>372</b>	<b>20</b>	<b>365</b>	<b>20</b>

**TABLES III-VII**  
**COMPARISON OF ELEMENTARY PUPIL ENROLLMENT BY SCHOOL**  
**ACTUAL PUPIL ENROLLMENT AS OF OCTOBER**  
**AND PROJECTED 2020/21 ENROLLMENT**

**FOX MEADOW SCHOOL**

	<b>2016-17</b>		<b>2017-18</b>		<b>2018-19</b>		<b>2019-20</b>		<b>Projected 2020-21</b>	
<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	68	3	70	4	54	3	84	4	68	4
1	81	4	70	4	73	4	57	3	88	4
2	82	4	87	4	71	4	79	4	61	3
3	81	4	84	4	85	4	75	4	78	4
4	78	4	84	4	87	4	88	4	79	4
5	72	3	78	4	86	4	91	4	89	4
<b>Total</b>	<b>462</b>	<b>22</b>	<b>473</b>	<b>24</b>	<b>456</b>	<b>23</b>	<b>474</b>	<b>23</b>	<b>463</b>	<b>23</b>

**TABLES III-VII**  
**COMPARISON OF ELEMENTARY PUPIL ENROLLMENT BY SCHOOL**  
**ACTUAL PUPIL ENROLLMENT AS OF OCTOBER**  
**AND PROJECTED 2020/21 ENROLLMENT**

**GREENACRES SCHOOL**

	<b>2016-17</b>		<b>2017-18</b>		<b>2018-19</b>		<b>2019-20</b>		<b>Projected 2020-21</b>	
<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	50	3	49	3	43	2	37	2	45	3
1	59	3	54	3	51	3	53	3	40	2
2	67	3	60	3	55	3	53	3	54	3
3	71	4	68	4	63	3	60	3	56	3
4	64	3	73	3	67	3	65	3	62	3
5	90	4	65	3	72	4	69	3	66	3
<b>Total</b>	<b>401</b>	<b>20</b>	<b>369</b>	<b>19</b>	<b>351</b>	<b>18</b>	<b>337</b>	<b>17</b>	<b>323</b>	<b>17</b>

**TABLES III-VII**  
**COMPARISON OF ELEMENTARY PUPIL ENROLLMENT BY SCHOOL**  
**ACTUAL PUPIL ENROLLMENT AS OF OCTOBER**  
**AND PROJECTED 2020/21 ENROLLMENT**

**HEATHCOTE SCHOOL**

	<b>2016-17</b>		<b>2017-18</b>		<b>2018-19</b>		<b>2019-20</b>		<b>Projected 2020-21</b>	
<u>Grade</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>
K	64	3	61	3	38	2	74	4	58	3
1	53	3	70	4	59	3	37	2	74	4
2	63	3	57	3	75	4	61	3	39	2
3	78	4	65	3	59	3	75	4	63	3
4	59	3	78	4	71	3	59	3	77	4
5	66	3	60	3	80	4	70	3	60	3
<b>Total</b>	<b>383</b>	<b>19</b>	<b>391</b>	<b>20</b>	<b>382</b>	<b>19</b>	<b>376</b>	<b>19</b>	<b>371</b>	<b>19</b>

**TABLES III-VII**  
**COMPARISON OF ELEMENTARY PUPIL ENROLLMENT BY SCHOOL**  
**ACTUAL PUPIL ENROLLMENT AS OF OCTOBER**  
**AND PROJECTED 2020/21 ENROLLMENT**

**QUAKER RIDGE SCHOOL**

	<b>2016-17</b>		<b>2017-18</b>		<b>2018-19</b>		<b>2019-20</b>		<b>Projected 2020-21</b>	
<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	81	4	78	4	80	4	64	3	76	4
1	72	4	84	4	81	4	88	4	69	3
2	88	4	76	4	83	4	86	4	92	4
3	64	3	86	4	80	4	93	5	91	4
4	78	4	68	3	93	4	83	4	95	4
5	80	4	79	4	69	3	94	4	85	4
<b>Total</b>	<b>463</b>	<b>23</b>	<b>471</b>	<b>23</b>	<b>486</b>	<b>23</b>	<b>508</b>	<b>24</b>	<b>508</b>	<b>23</b>

<p align="center"><b>TABLES VIII-IX</b></p> <p align="center"><b>COMPARISON OF SECONDARY PUPIL ENROLLMENT BY SCHOOL</b></p> <p align="center"><b>ACTUAL PUPIL ENROLLMENT AS OF OCTOBER</b></p> <p align="center"><b>AND PROJECTED 2020/21 ENROLLMENT</b></p>
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<b>SCARSDALE MIDDLE SCHOOL</b>
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	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>Projected 2020-21</b>
<u>Grade</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>
6	376	393	367	388	402
7	395	371	382	380	392
8	371	388	377	386	377
<b>Total</b>	<b>1,142</b>	<b>1,152</b>	<b>1,126</b>	<b>1,154</b>	<b>1,171</b>



**TABLES VIII-IX**  
**COMPARISON OF SECONDARY PUPIL ENROLLMENT BY SCHOOL**  
**ACTUAL PUPIL ENROLLMENT AS OF OCTOBER**  
**AND PROJECTED 2020/21 ENROLLMENT**

**SCARSDALE HIGH SCHOOL**

					Projected
	2016-17	2017-18	2018-19	2019-20	2020-21
<u>Grade</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>
9	380	365	400	379	391
10	359	384	378	391	376
11	384	359	380	383	396
12	394	379	372	371	379
<b>Total</b>	<b>1,517</b>	<b>1,487</b>	<b>1,530</b>	<b>1,524</b>	<b>1,542</b>

**Please proceed to the next page**

# **APPENDIX - B**

<p align="center"><b>TABLE X</b></p> <p align="center"><b>PROFESSIONAL POSITIONS</b></p>
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<u>Unit Function</u>	<u>Budget</u> <u>2019-20</u>	<u>Actual</u> <u>2019-20</u>	<b>Proposed Budget</b> <b>to Actual Increase</b> <u>(Decrease)</u>	<u>Projected</u> <u>2020-21</u>
Central Administration	6.0	6.0	0.0	6.0
Principals and Assistant Principals	17.0	17.0	0.0	17.0
Teachers & Librarians	421.5	421.2	1.4	422.6
Guidance & Director of Special Education	14.0	14.0	0.0	14.0
Psychologists	13.0	13.0	0.0	13.0
Speech Teachers	<u>6.6</u>	<u>6.6</u>	<u>0.0</u>	<u>6.6</u>
<b>Total</b>	<b>478.1</b>	<b>477.8</b>	<b>1.4</b>	<b>479.2</b>

<p align="center"><b>TABLE XI</b></p> <p align="center"><b>PROFESSIONAL POSITIONS</b></p> <p align="center"><b>SCARSDALE HIGH SCHOOL</b></p>
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	<u>Budget</u>	<u>Actual</u>	Proposed Budget to Actual Increase	<u>Projected</u>
	<u>2019-20</u>	<u>2019-20</u>	<u>(Decrease)</u>	<u>2020-21</u>
Principal	1.0	1.0	0.0	1.0
Asst. Principals	3.0	3.0	0.0	3.0
Deans	9.0	9.0	0.0	9.0
Alternative School	5.0	5.0	0.0	5.0
Art/Industrial Arts	7.0	7.0	0.0	7.0
Computer Resource	3.0	3.0	0.0	3.0
English	17.4	17.4	0.0	17.4
ENL	1.0	1.0	0.0	1.0
Health	2.0	2.0	0.0	2.0
Library	2.0	2.0	0.0	2.0
Mathematics	17.3	17.3	0.0	17.3
Music	4.0	4.0	0.0	4.0
Performing Arts	0.6	0.6	0.0	0.6
Physical Education	6.4	6.4	0.0	6.4
Psychologists	3.0	3.0	0.0	3.0
Science	24.0	24.0	0.0	24.0
Social Studies	18.2	18.2	0.0	18.2
Special Education	13.0	13.0	0.0	13.0
Speech	0.6	0.6	0.0	0.6
STEAM	2.5	2.5	0.0	2.5
Student Activities	0.8	0.8	0.0	0.8
World Language	<u>17.2</u>	<u>17.2</u>	<u>0.0</u>	<u>17.2</u>
<b>Total</b>	<b>158.0</b>	<b>158.0</b>	<b>0.0</b>	<b>158.0</b>

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

	<u>Budget</u>	<u>Actual</u>	<b>Proposed Budget</b> <b>to Actual Increase</b>	<u>Projected</u>
	<u>2019-20</u>	<u>2019-20</u>	<u>(Decrease)</u>	<u>2020-21</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	1.0	0.0	1.0
Family & Consumer Science	1.0	1.0	0.0	1.0
Technology	3.0	3.0	0.0	3.0
Library	1.0	1.0	0.0	1.0
Mathematics	8.0	8.0	0.0	8.0
Music	5.5	5.5	0.0	5.5
Physical Education	6.0	6.0	0.0	6.0
Health	3.0	3.0	0.0	3.0
Psychologist	2.0	2.0	0.0	2.0
Science	8.0	8.0	0.0	8.0
Sixth Grade	16.0	16.0	0.0	16.0
Social Studies	8.0	8.0	0.0	8.0
Speech	1.0	1.0	0.0	1.0
Special Education	10.0	10.0	0.0	10.0
World Language	<u>9.6</u>	<u>9.6</u>	<u>0.0</u>	<u>9.6</u>
<b>Total</b>	<b>107.5</b>	<b>107.1</b>	<b>0.0</b>	<b>107.1</b>

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

	<u>Budget</u>	<u>Actual</u>	<b>Proposed Budget</b> <b>to Actual Increase</b>	<u>Projected</u>
	<u>2019-20</u>	<u>2019-20</u>	<u>(Decrease)</u>	<u>2020-21</u>
Grade K	16.0	16.0	1.0	17.0
Grade 1	16.0	15.0	1.0	16.0
Grade 2	18.0	18.0	(3.0)	15.0
Grade 3	18.0	19.0	(1.0)	18.0
Grade 4	18.0	18.0	0.0	18.0
Grade 5	<u>17.0</u>	<u>17.0</u>	<u>1.0</u>	<u>18.0</u>
	103.0	103.0	-1.0	102.0
Special Education	12.0	12.0	2.0	14.0
Unassigned	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>	<u>1.0</u>
<b>Total Classroom FTE</b>	<b>116.0</b>	<b>115.0</b>	<b>2.0</b>	<b>117.0</b>
Principal	5.0	5.0	0.0	5.0
Assistant Principal	5.0	5.0	0.0	5.0
Art	5.0	5.0	0.0	5.0
Computer	5.0	5.0	0.0	5.0
ENL	3.0	3.0	0.0	3.0
Library	5.0	5.0	0.0	5.0
Music-Inst.	5.9	5.9	0.0	5.9
Music-Vocal	6.1	6.2	0.0	6.2
Physical Ed	7.2	7.2	0.0	7.2
Psychologist	5.0	5.0	0.0	5.0
Reading Specialist	5.0	5.0	0.0	5.0
Speech	5.0	5.0	0.0	5.0
Skills	10.0	11.0	(0.7)	10.4
World Language	<u>5.0</u>	<u>5.0</u>	<u>0.0</u>	<u>5.0</u>
Total	<u>77.2</u>	<u>78.3</u>	<u>(0.7)</u>	<u>77.7</u>
<b>Grand Total</b>	<b>193.2</b>	<b>193.3</b>	<b>1.4</b>	<b>194.7</b>

<p align="center"><b>TABLE XIV</b>  <b>PROFESSIONAL POSITIONS</b>  <b>EDGEWOOD</b></p>
--

	<u>Budget</u>	<u>Actual</u>	<b>Proposed Budget</b> <b>to Actual Increase</b>	<u>Projected</u>
	<u>2019-20</u>	<u>2019-20</u>	<u>(Decrease)</u>	<u>2020-21</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	4.0	(1.0)	3.0
Grade 3	3.0	3.0	1.0	4.0
Grade 4	4.0	4.0	-1.0	3.0
Grade 5	<u>3.0</u>	<u>3.0</u>	<u>1.0</u>	<u>4.0</u>
<b>Sub-Total</b>	<b>20.0</b>	<b>20.0</b>	<b>0.0</b>	<b>20.0</b>
Special Ed	<u>2.0</u>	<u>2.0</u>	<u>1.0</u>	<u>3.0</u>
<b>Total</b>	<b>22.0</b>	<b>22.0</b>	<b>1.0</b>	<b>23.0</b>
Principal	1.0	1.0	0.0	1.0
Assistant Principal	1.0	1.0	0.0	1.0
Art	1.0	1.0	0.0	1.0
Computer	1.0	1.0	0.0	1.0
ENL	1.0	1.0	0.0	1.0
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.1	1.1	0.0	1.1
Music-Vocal	1.2	1.2	0.0	1.2
Physical Ed	1.4	1.4	0.0	1.4
Psychologist	1.0	1.0	0.0	1.0
Reading Specialist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	2.0	2.3	(0.3)	2.0
World Language	1.0	1.0	0.0	1.0
Total	<u>15.7</u>	<u>16.0</u>	<u>-0.3</u>	<u>15.7</u>
<b>Grand Total</b>	<b>37.7</b>	<b>38.0</b>	<b>0.8</b>	<b>38.7</b>



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

	<u>Budget</u>	<u>Actual</u>	<b>Proposed Budget</b>	<u>Projected</u>
	<u>2019-20</u>	<u>2019-20</u>	<b>to Actual Increase</b>	<u>2020-21</u>
			<u>(Decrease)</u>	
Grade K	3.0	4.0	0.0	4.0
Grade 1	3.0	3.0	1.0	4.0
Grade 2	4.0	4.0	(1.0)	3.0
Grade 3	4.0	4.0	0.0	4.0
Grade 4	4.0	4.0	0.0	4.0
Grade 5	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
<b>Sub-Total</b>	<b>22.0</b>	<b>23.0</b>	<b>0.0</b>	<b>23.0</b>
Special Ed	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
<b>Total</b>	<b>23.0</b>	<b>24.0</b>	<b>0.0</b>	<b>24.0</b>
Principal	1.0	1.0	0.0	1.0
Assistant Principal	1.0	1.0	0.0	1.0
Art	1.0	1.1	0.0	1.1
Computer	1.0	1.0	0.0	1.0
ENL	1.0	1.0	0.0	1.0
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.5	1.5	0.0	1.5
Music-Vocal	1.2	1.2	0.0	1.2
Physical Ed	1.6	1.6	0.0	1.6
Psychologist	1.0	1.0	0.0	1.0
Reading Specialist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	2.0	2.3	(0.3)	2.0
World Language	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	<u>16.3</u>	<u>16.7</u>	<u>-0.3</u>	<u>16.4</u>
<b>Grand Total</b>	<b>39.3</b>	<b>40.7</b>	<b>-0.3</b>	<b>40.4</b>

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

	<u>Budget</u>	<u>Actual</u>	Proposed Budget to Actual Increase	<u>Projected</u>
	<u>2019-20</u>	<u>2019-20</u>	<u>(Decrease)</u>	<u>2020-21</u>
Grade K	3.0	2.0	1.0	3.0
Grade 1	3.0	3.0	-1.0	2.0
Grade 2	3.0	3.0	0.0	3.0
Grade 3	3.0	3.0	0.0	3.0
Grade 4	3.0	3.0	0.0	3.0
Grade 5	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>	<u>3.0</u>
<b>Sub-Total</b>	<b>18.0</b>	<b>17.0</b>	<b>0.0</b>	<b>17.0</b>
Special Ed	<u>3.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
<b>Total</b>	<b>21.0</b>	<b>17.0</b>	<b>0.0</b>	<b>17.0</b>
Principal	1.0	1.0	0.0	1.0
Assistant Principal	1.0	1.0	0.0	1.0
Art	1.0	0.9	0.0	0.9
Computer	1.0	1.0	0.0	1.0
ENL	0.3	0.3	0.0	0.3
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.0	1.0	0.0	1.0
Music-Vocal	1.0	1.0	0.0	1.0
Physical Ed	1.4	1.4	0.0	1.4
Psychologist	1.0	1.0	0.0	1.0
Reading Specialist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	2.0	2.0	0.0	2.0
World Language	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	<u>14.7</u>	<u>14.6</u>	<u>0.0</u>	<u>14.6</u>
<b>Grand Total</b>	<b>35.7</b>	<b>31.6</b>	<b>0.0</b>	<b>31.6</b>

**TABLE XVII**  
**PROFESSIONAL POSITIONS**  
**HEATHCOTE**

	<u>Budget</u>	<u>Actual</u>	<u>Proposed Budget</u>	<u>Projected</u>
	<u>2019-20</u>	<u>2019-20</u>	<u>to Actual Increase</u>	<u>2020-21</u>
			<u>(Decrease)</u>	
Grade K	3.0	4.0	-1.0	3.0
Grade 1	3.0	2.0	2.0	4.0
Grade 2	3.0	3.0	(1.0)	2.0
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>
<b>Sub-Total</b>	<b>19.0</b>	<b>19.0</b>	<b>0.0</b>	<b>19.0</b>
Special Ed	<u>0.0</u>	<u>3.0</u>	<u>0.0</u>	<u>3.0</u>
<b>Total</b>	<b>19.0</b>	<b>22.0</b>	<b>0.0</b>	<b>22.0</b>
Principal	1.0	1.0	0.0	1.0
Assistant Principal	1.0	1.0	0.0	1.0
Art	1.0	0.9	0.0	0.9
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	1.2	1.3	0.0	1.3
Physical Ed	1.2	1.2	0.0	1.2
Psychologist	1.0	1.0	0.0	1.0
Reading Specialist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	2.0	2.0	0.0	2.0
World Language	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	<u>14.5</u>	<u>14.5</u>	<u>0.0</u>	<u>14.5</u>
<b>Grand Total</b>	<b>33.5</b>	<b>36.5</b>	<b>0.0</b>	<b>36.5</b>

**TABLE XVII**  
**PROFESSIONAL POSITIONS**  
**QUAKER RIDGE**

	<u>Budget</u>	<u>Actual</u>	<b>Proposed Budget</b> <b>to Actual Increase</b>	<u>Projected</u>
	<u>2019-20</u>	<u>2019-20</u>	<u>(Decrease)</u>	<u>2020-21</u>
Grade K	4.0	3.0	1.0	4.0
Grade 1	4.0	4.0	-1.0	3.0
Grade 2	4.0	4.0	0.0	4.0
Grade 3	4.0	5.0	-1.0	4.0
Grade 4	4.0	4.0	0.0	4.0
Grade 5	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
<b>Sub-Total</b>	<b>24.0</b>	<b>24.0</b>	<b>-1.0</b>	<b>23.0</b>
Special Ed	<u>6.0</u>	<u>6.5</u>	<u>0.9</u>	<u>7.4</u>
<b>Total</b>	<b>30.0</b>	<b>30.5</b>	<b>-0.2</b>	<b>30.4</b>
Principal	1.0	1.0	0.0	1.0
Assistant Principal	1.0	1.0	0.0	1.0
Art	1.0	1.1	0.0	1.1
Computer	1.0	1.0	0.0	1.0
ENL	0.6	0.6	0.0	0.6
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.5	1.5	0.0	1.5
Music-Vocal	1.3	1.3	0.0	1.3
Physical Ed	1.6	1.6	0.0	1.6
Psychologist	1.0	1.0	0.0	1.0
Reading Specialist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	2.0	2.0	0.0	2.0
World Language	1.0	1.0	0.0	1.0
Total	<u>16.0</u>	<u>16.1</u>	<u>0.0</u>	<u>16.1</u>
<b>Grand Total</b>	<b>46.0</b>	<b>46.6</b>	<b>-0.2</b>	<b>46.5</b>

<p align="center"><b>TABLE XIX</b>  <b>PROFESSIONAL POSITIONS</b>  <b>DISTRICT WIDE</b></p>
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	<u>Budget</u>	<u>Actual</u>	<b>Proposed Budget</b> <b>to Actual Increase</b>	<u>Projected</u>
	<u>2019-20</u>	<u>2019-20</u>	<u>(Decrease)</u>	<u>2020-21</u>
Superintendent	1.0	1.0	0.0	1.0
Asst. Superintendents	3.0	3.0	0.0	3.0
Director of Special Education	1.0	1.0	0.0	1.0
Director of Technology	1.0	1.0	0.0	1.0
Director of Athletics/PE/Health	1.0	1.0	0.0	1.0
Special Education CSE/CPSE	1.0	1.0	0.0	1.0
Special Ed CSE Chair (Psych)	1.0	1.0	0.0	1.0
Special Education Psychologist*	2.0	2.0	0.0	2.0
Special Ed Teacher-in-Charge	1.0	1.0	0.0	1.0
Special Ed CSE Chair (Secondary)	1.0	1.0	0.0	1.0
Elementary Curriculum Coordinators	4.0	4.0	0.0	4.0
Teacher on Special Assign. C & I	1.0	1.0	0.0	1.0
STA President	0.4	0.4	0.0	0.4
STI Director	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
<b>Total</b>	<b>19.4</b>	<b>19.4</b>	<b>0.0</b>	<b>19.4</b>

\*Includes district-wide behaviorist and testing psychologist

<p><b>TABLE XX</b>  <b>PROFESSIONAL POSITIONS</b>  <b>DISTRICT WIDE TOTALS</b></p>
--

	<u>Budget</u> <u>2019-20</u>	<u>Actual</u> <u>2019-20</u>	<b>Proposed Budget</b> to Actual Increase <u>(Decrease)</u>	<u>Projected</u> <u>2020-21</u>
Senior High School	158	158	0.0	158
Middle School	107.5	107.1	0.0	107.1
Elementary Schools	193.2	193.3	1.4	194.7
District Wide	<u>19.4</u>	<u>19.4</u>	<u>0.0</u>	<u>19.4</u>
<b>Total</b>	<b>478.1</b>	<b>477.8</b>	<b>1.4</b>	<b>479.2</b>

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

	<u>Budget</u> <u>2019-20</u>	<u>Actual</u> <u>2019-20</u>	<b>Proposed Budget</b> <b>to Actual Increase</b> <b>(Decrease)</b>	<u>Projected</u> <u>2020-21</u>
<b><u>General Support</u></b>				
Superintendent's Office	3.0	3.0	0.0	3.0
Personnel Office	4.0	4.0	0.0	4.0
Finance Office	7.1	7.1	0.0	7.1
Purchasing	<u>1.0</u>	<u>1.0</u>	0.0	<u>1.0</u>
<b>Total</b>	<b>15.1</b>	<b>15.1</b>	<b>0.0</b>	<b>15.1</b>
<b><u>Instruction Regular Day</u></b>				
Asst. Supt. for Curriculum	1.0	1.0	0.0	1.0
School Staff*	19.6	20.6	0.0	20.6
Guidance & Pupil Services	12.3	12.3	0.0	12.3
Health Services	12.5	12.5	0.0	12.5
Physical Education & Health	2.0	2.0	0.0	2.0
<b>Total</b>	<b>47.4</b>	<b>48.4</b>	<b>0.0</b>	<b>48.4</b>
<b><u>Transportation</u></b>	<b>3.0</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>
<b><u>Plant</u></b>	<b>64.5</b>	<b>64.5</b>	<b>0.0</b>	<b>64.5</b>
<b><u>Computer/Audio Visual Services</u></b>	<b>16.5</b>	<b>16.5</b>	<b>0.0</b>	<b>16.5</b>
<b><u>School Lunch Program</u></b>	<b><u>2.0</u></b>	<b><u>2.0</u></b>	<b><u>0.0</u></b>	<b><u>2.0</u></b>
<b>Civil Service Staff Total</b>	<b>148.5</b>	<b>149.5</b>	<b>0.0</b>	<b>149.5</b>

**TABLE XXII**  
**CIVIL SERVICE STAFF BY CATEGORIES**

	<u>Budget</u> <u>2019-20</u>	<u>Actual</u> <u>2019-20</u>	<u>Proposed Budget</u> <u>to Actual Increase</u> <u>(Decrease)</u>	<u>Projected</u> <u>2020-21</u>
<b><u>Superintendent's Office</u></b>				
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>
	<b>3.0</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>
<b><u>Personnel Office</u></b>				
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>
	<b>4.0</b>	<b>4.0</b>	<b>0.0</b>	<b>4.0</b>
<b><u>Finance Office</u></b>				
Secy. to Asst. Supt. For Business	1.0	1.0	0.0	1.0
Finance Officer	1.0	1.0	0.0	1.0
Assistant Business Manager	1.0	1.0	0.0	1.0
Accountant	1.0	1.0	0.0	1.0
Sr. Account Clerk	1.0	1.0	0.0	1.0
Payroll Clerk	1.0	1.0	0.0	1.0
Bookkeeper	1.0	1.0	0.0	1.0
Claims Auditor	<u>0.1</u>	<u>0.1</u>	<u>0.0</u>	<u>0.1</u>
	<b>7.1</b>	<b>7.1</b>	<b>0.0</b>	<b>7.1</b>
<b><u>Purchasing</u></b>				
Purchasing Officer	0.0	0.0	0.0	0.0
Purchasing Clerk	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>1.0</b>	<b>1.0</b>	<b>0.0</b>	<b>1.0</b>
<b><u>Curriculum Office</u></b>				
Secy. to Asst. Supt. Instruction	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>1.0</b>	<b>1.0</b>	<b>0.0</b>	<b>1.0</b>
<b><u>School Staff</u></b>				
Secretaries to Principals	8.6	8.6	0.0	8.6
Secy. to Asst. Principals	3.0	3.0	0.0	3.0
Account Clerks	1.0	1.0	0.0	1.0
Sr. Account Clerk	1.0	1.0	0.0	1.0
Clerk-Receptionist	1.0	1.0	0.0	1.0
Special Attendance Clerk	1.0	1.0	0.0	1.0
Library Clerk	1.0	1.0	0.0	1.0
Secretary to STI	1.0	1.0	0.0	1.0
Theater Coordinator	0.0	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>
	<b>19.6</b>	<b>20.6</b>	<b>0.0</b>	<b>20.6</b>
<b><u>Guidance &amp; Pupil Services</u></b>				
Secy. to Director Special Ed	2.0	2.0	0.0	2.0
Secy. to H.S. Deans	5.0	5.0	0.0	5.0
Secy. to M.S. Counselors	4.0	4.0	0.0	4.0
Secy. to Director P.E., Health & Athletics	2.0	2.0	0.0	2.0
Secy. to Psychologists	<u>1.3</u>	<u>1.3</u>	<u>0.0</u>	<u>1.3</u>
	<b>14.3</b>	<b>14.3</b>	<b>0.0</b>	<b>14.3</b>



**TABLE XXII (Continued)**  
**CIVIL SERVICE STAFF BY CATEGORIES**

	<u>Budget</u>	<u>Actual</u>	<u>Proposed Budget</u>	<u>Projected</u>
	<u>2019-20</u>	<u>2019-20</u>	<u>to Actual Increase</u>	<u>2020-21</u>
			<u>(Decrease)</u>	
<b><u>Health Service</u></b>				
Nurses	9.5	9.5	0.0	9.5
Occupational Therapist	1.0	1.0	0.0	1.0
Secretary to Nurses	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
	<b>12.5</b>	<b>12.5</b>	<b>0.0</b>	<b>12.5</b>
<b><u>Transportation</u></b>				
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>
	<b>3.0</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>
<b><u>Plant</u></b>				
Director of Plant & Facilities	1.0	1.0	0.0	1.0
Secy. to Director of Plant & Facilities	1.5	1.5	0.0	1.5
Asst. Director of Plant & Facilities	1.0	1.0	0.0	1.0
Supervisor of Special Projects/Maintenance	1.0	1.0	0.0	1.0
Custodians	48.0	48.0	0.0	48.0
Groundsmen	6.0	6.0	0.0	6.0
Maintenance	<u>6.0</u>	<u>6.0</u>	<u>0.0</u>	<u>6.0</u>
	<b>64.5</b>	<b>64.5</b>	<b>0.0</b>	<b>64.5</b>
<b><u>Computer/Audio Visual Services</u></b>				
Director of Information Technology	1.0	1.0	0.0	1.0
Manager of Educational Technology	1.0	1.0	0.0	1.0
Database Manager	1.0	1.0	0.0	1.0
Secretary	1.5	1.5	0.0	1.5
Microcomputer Technician	0.0	0.0	0.0	0.0
Technical Support Specialist	3.0	3.0	0.0	3.0
AV Technician	2.0	2.0	0.0	2.0
Facilitator-Educational Technology	0.0	0.0	0.0	0.0
Network Administrator	1.0	1.0	0.0	1.0
Network Specialist	3.0	3.0	0.0	3.0
Asst Computer Systems Manager	1.0	1.0	0.0	1.0
Computer Center Manager	1.0	1.0	0.0	1.0
Data Analyst	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>16.5</b>	<b>16.5</b>	<b>0.0</b>	<b>16.5</b>
<b><u>School Lunch Program*</u></b>				
Director of Food Service	1.0	1.0	0.0	1.0
Assistant School Lunch Manager **	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>2.0</b>	<b>2.0</b>	<b>0.0</b>	<b>2.0</b>
<b>Total</b>	<b>148.5</b>	<b>149.5</b>	<b>0.0</b>	<b>149.5</b>

\*funded through School Lunch Fund

\*\*10 month position

<p align="center"><b>TABLE XXIII</b> <b>CIVIL SERVICE STAFF BY SCHOOL</b></p>
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	<u>Budget</u> <u>2019-20</u>	<u>Actual</u> <u>2019-20</u>	<u>Proposed Budget</u> <u>to Actual Increase</u> <u>(Decrease)</u>	<u>Projected</u> <u>2020-21</u>
<b><u>I. Edgewood</u></b>				
<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>
<b>Total</b>	<b>6.0</b>	<b>6.0</b>	<b>0.0</b>	<b>6.0</b>
<b><u>II. Fox Meadow</u></b>				
<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>
<b>Total</b>	<b>6.8</b>	<b>6.8</b>	<b>0.0</b>	<b>6.8</b>
<b><u>III. Greenacres</u></b>				
<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>
<b>Total</b>	<b>6.0</b>	<b>6.0</b>	<b>0.0</b>	<b>6.0</b>

<p align="center"><b>TABLE XXIII (continued)</b>  <b>CIVIL SERVICE STAFF BY SCHOOL</b></p>
--

	<u>Budget</u>	<u>Actual</u>	<u>Proposed Budget</u> <u>to Actual Increase</u>	<u>Projected</u>
	<u>2019-20</u>	<u>2019-20</u>	<u>(Decrease)</u>	<u>2020-21</u>
<b><u>IV. Heathcote</u></b>				
<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>
<b>Total</b>	<b>6.0</b>	<b>6.0</b>	<b>0.0</b>	<b>6.0</b>
<b><u>V. Quaker Ridge</u></b>				
<u>School Staff</u>				
Secy. to Principal	1.8	1.8	0.0	1.8
<u>Guidance &amp; 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>
<b>Total</b>	<b>7.0</b>	<b>7.0</b>	<b>0.0</b>	<b>7.0</b>
<b>Elementary Total</b>	<b>31.8</b>	<b>31.8</b>	<b>0.0</b>	<b>31.8</b>

**TABLE XXIII (continued)**  
**CIVIL SERVICE STAFF BY SCHOOL**

	<u>Budget</u> <u>2018-19</u>	<u>Actual</u> <u>2018-19</u>	<u>Proposed Budget</u> <u>to Actual Increase</u> <u>(Decrease)</u>	<u>Projected</u> <u>2019-20</u>
<b><u>V. Middle School</u></b>				
<b><u>School Staff</u></b>				
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
<b><u>Guidance &amp; Pupil Services</u></b>				
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
<b><u>Health</u></b>				
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
<b><u>Plant</u></b>				
Custodians	<u>12.0</u>	<u>12.0</u>	<u>0.0</u>	<u>12.0</u>
<b>Total Middle School</b>	<b>22.5</b>	<b>22.5</b>	<b>0.0</b>	<b>22.5</b>
<b><u>VII. Senior High School</u></b>				
<b><u>School Staff</u></b>				
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
Theater Coordinator	0.0	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	10.0	0.0	10.0
<b><u>Guidance &amp; Pupil Services</u></b>				
Secretary to Deans	5.0	5.0	0.0	5.0
Secretary to Psychologist	<u>0.6</u>	<u>0.6</u>	<u>0.0</u>	<u>0.6</u>
	5.6	5.6	0.0	5.6
<b><u>Health</u></b>				
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
<b><u>Plant</u></b>				
Custodians	<u>16.0</u>	<u>16.0</u>	<u>0.0</u>	<u>16.0</u>
<b>Total Senior High School</b>	<b>33.6</b>	<b>34.6</b>	<b>0.0</b>	<b>34.6</b>

**TABLE XXIV  
CIVIL SERVICE STAFF DISTRICT WIDE**

	<u>Budget</u> <u>2019-20</u>	<u>Actual</u> <u>2019-20</u>	<b>Proposed Budget to Actual Increase (Decrease)</b>	<u>Projected</u> <u>2020-21</u>
<b><u>Superintendent's Office</u></b>				
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>
	<b>3.0</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>
<b><u>Personnel Office</u></b>				
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>
	<b>4.0</b>	<b>4.0</b>	<b>0.0</b>	<b>4.0</b>
<b><u>Finance Office</u></b>				
Secy. to Asst. Supt. For Business	1.0	1.0	0.0	1.0
Finance Officer	1.0	1.0	0.0	1.0
Assistant Business Manager	1.0	1.0	0.0	1.0
Accountant	1.0	1.0	0.0	1.0
Sr. Account Clerk	1.0	1.0	0.0	1.0
Payroll Clerk	1.0	1.0	0.0	1.0
Bookkeeper	1.0	1.0	0.0	1.0
Claims Auditor	<u>0.1</u>	<u>0.1</u>	<u>0.0</u>	<u>0.1</u>
	<b>7.1</b>	<b>7.1</b>	<b>0.0</b>	<b>7.1</b>
<b><u>Purchasing</u></b>				
Purchasing Officer	0.0	0.0	0.0	0.0
Purchasing Clerk	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>1.0</b>	<b>1.0</b>	<b>0.0</b>	<b>1.0</b>
<b><u>Information Technology</u></b>				
Director of Information Technology	1.0	1.0	0.0	1.0
Manager of Educational Technology	1.0	1.0	0.0	1.0
Database Manager	1.0	1.0	0.0	1.0
Secretary	1.5	1.5	0.0	1.5
Microcomputer Technician	0.0	0.0	0.0	0.0
Technical Support Specialist	3.0	3.0	0.0	3.0
AV Specialist	2.0	2.0	0.0	2.0
Facilitator-Educational Technology	0.0	0.0	0.0	0.0
Network Administrator	1.0	1.0	0.0	1.0
Network Specialist	3.0	3.0	0.0	3.0
Asst Computer Systems Manager	1.0	1.0	0.0	1.0
Computer Systems Manager	1.0	1.0	0.0	1.0
Data Analyst	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>16.5</b>	<b>16.5</b>	<b>0.0</b>	<b>16.5</b>
<b><u>Athletics, PE &amp; Health</u></b>				
Secretary to Director of P.E., Health & Athletics	2.0	2.0	0.0	2.0
<b><u>Special Education (Guidance &amp; Pupil Services)</u></b>				
Secretary to Director Special Ed	2.0	2.0	0.0	2.0
<b><u>Health</u></b>				
Nurses	0.5	0.5	0.0	0.5
Occupational Therapist	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>1.5</b>	<b>1.5</b>	<b>0.0</b>	<b>1.5</b>
<b>Subtotal</b>	<b>33.1</b>	<b>33.1</b>	<b>0.0</b>	<b>33.1</b>

**TABLE XXIV (continued)**  
**CIVIL SERVICE STAFF DISTRICT WIDE**

	<u>Budget</u> <u>2019-20</u>	<u>Actual</u> <u>2019-20</u>	<u>Proposed Budget</u> <u>to Actual Increase</u> <u>(Decrease)</u>	<u>Projected</u> <u>2020-21</u>
<b><u>Instructional Services</u></b>				
Secretary to Asst. Supt. For Instruction	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>1.0</b>	<b>1.0</b>	<b>0.0</b>	<b>1.0</b>
<b><u>Scarsdale Teachers Institute</u></b>				
Secretary to STI	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>1.0</b>	<b>1.0</b>	<b>0.0</b>	<b>1.0</b>
<b><u>Plant</u></b>				
Director of Plant & Facilities	1.0	1.0	0.0	1.0
Secretary to Director of Plant & Facilities	1.5	1.5	0.0	1.5
Asst. Director of Plant & Facilities	1.0	1.0	0.0	1.0
Supervisor of Special Projects/Maintenance	1.0	1.0	0.0	1.0
Groundsmen	6.0	6.0	0.0	6.0
Maintenance	<u>6.0</u>	<u>6.0</u>	<u>0.0</u>	<u>6.0</u>
	<b>16.5</b>	<b>16.5</b>	<b>0.0</b>	<b>16.5</b>
<b><u>Transportation</u></b>				
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>
	<b>3.0</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>
<b><u>School Lunch Program*</u></b>				
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>
	<b>2.0</b>	<b>2.0</b>	<b>0.0</b>	<b>2.0</b>
<b>District Wide Total</b>	<b>60.6</b>	<b>60.6</b>	<b>0.0</b>	<b>60.6</b>
<b><u>Civil Service Staff Totals:</u></b>				
<b>Elementary</b>	<b>31.8</b>	<b>31.8</b>	<b>0.0</b>	<b>31.8</b>
<b>Middle School</b>	<b>22.5</b>	<b>22.5</b>	<b>0.0</b>	<b>22.5</b>
<b>Senior High</b>	<b>33.6</b>	<b>34.6</b>	<b>0.0</b>	<b>34.6</b>
<b>District Wide</b>	<b><u>60.6</u></b>	<b><u>60.6</u></b>	<b><u>0.0</u></b>	<b><u>60.6</u></b>
<b>TOTAL CIVIL SERVICE STAFF</b>	<b>148.5</b>	<b>149.5</b>	<b>0.0</b>	<b>149.5</b>

\*Funded through School Lunch Fund

\*\*10 month position

# APPENDIX - C

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

**BASIC STAR \*\*\***

<b><u>Basic STAR Rate Calculation</u></b>		<b>2019-20</b>		<b>2020-21</b>	
		<b>Scarsdale</b>	<b>Mamaroneck</b>	<b>Scarsdale</b>	<b>Mamaroneck</b>
<b>A</b>	Basic Exemption	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
<b>B</b>	Westchester Price Differential Markup	2.8324 *	2.8324 *	2.6625 *	2.6625 *
<b>C</b>	County Equalization Ratio	0.905	1	0.94	1
<b>D</b>	Equalization / STAR 2% Annual CAP Adjustment ****	1.00	1.00	1.00	1.00
<b>E (A*B*C*D)</b>	<b>Basic STAR Assessment Reduction</b>	<b>\$ 76,900</b>	<b>\$ 84,970</b>	<b>\$ 75,082</b>	<b>\$ 79,873</b>
<b>F</b>	Tax Rate / \$1,000	15.98	15.02	16.22	15.36
<b>F.1</b>	Adjustment Factor for Max Calculation ****	1.00	0.97	1.00	1.00
<b>G (E*F)</b>	<b>Basic STAR Exemption</b>	<b>\$ 1,229</b>	<b>\$ 1,233</b>	<b>\$ 1,218</b>	<b>\$ 1,221</b>
		<b>Max is \$1,241</b>	<b>Max is \$1,233</b>	<b>** 20-21 is \$1,229</b>	<b>20-21 is \$1,233</b>
<b><u>2019-20 Taxes Before and After STAR</u></b>				<b>** For 2020-21, NYS has held STAR flat. This change increased the STAR for Scarsdale residents by \$11 or 0.95%.</b>	
<b>I</b>	<b>Average Assessed Home (Estimated)</b>	<b>\$ 1,595,700</b>	<b>\$ 1,595,700</b>		
<b>J (I*E)</b>	<b>2019/20 Taxes Before STAR</b>	<b>\$ 25,494</b>	<b>\$ 23,963</b>		
<b>K (J-G)</b>	<b>2019/20 Taxes after STAR</b>	<b>\$ 24,266</b>	<b>\$ 22,730</b>		
<b><u>2020/21 Taxes Before and After STAR</u></b>					
<b>M</b>	<b>Average Assessed Home (Estimated)</b>	<b>\$ 1,595,700</b>	<b>\$ 1,595,700</b>		
<b>N (M*E)</b>	<b>2020/21 Taxes Before STAR</b>	<b>\$ 25,876</b>	<b>\$ 24,518</b>		
<b>O (N-G)</b>	<b>2020/21 Taxes after STAR</b>	<b>\$ 24,659</b>	<b>\$ 23,296</b>		
<b>P (O-K)</b>	<b>Tax Increase from 2019/20 to 2020/21</b>	<b>\$ 393</b>	<b>\$ 566</b>		
<b>Q (P/K)</b>	<b>Percentage Increase (Decrease) from 2019/20 to 2020/21</b>	<b>1.62%</b>	<b>2.49%</b>		

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

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

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



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

**ENHANCED STAR\*\*\***

<b><u>Enhanced STAR Rate Calculation</u></b>		<b>2019-20</b>		<b>2020-21</b>	
		<b>Scarsdale</b>	<b>Mamaroneck</b>	<b>Scarsdale</b>	<b>Mamaroneck</b>
A	Enhanced Exemption	\$ 68,700	\$ 68,700	\$ 68,700	\$ 68,700
B	Westchester Price Differential Markup	2.8324	2.8324 *	2.6625	2.6625 *
C	County Equalization Ratio	0.905	1.000	0.940	1.000
D	Equalization / STAR 2% Annual CAP Adjustment ****	1.00	1.00	1.00	1.00
E (A*B*C*D)	<b>Enhanced STAR Assessment Reduction</b>	<b>\$ 176,100</b>	<b>\$ 194,590</b>	<b>\$ 171,939</b>	<b>\$ 182,918</b>
F	Tax Rate / \$1,000	15.98	15.02	16.22	15.36
F.1	Adjustment Factor for Max Calculation ****	0.98	0.92	0.99	0.96
G (E*F*F.1)	<b>Enhanced STAR Exemption</b>	<b>\$ 2,759</b>	<b>\$ 2,693</b>	<b>\$ 2,764</b>	<b>\$ 2,698</b>
		Max is \$2,759	Max is \$2,693	** 20-21 is \$2,759	20-21 is \$2,693
<b><u>2019-20 Taxes Before and After STAR</u></b>				** For 2020-21, NYS has held STAR flat. This change lowered the STAR for residents by \$5 or 0.18%.	
I	Average Assessed Home (Estimated)	\$ 1,595,700	\$ 1,595,700		
J (I*E)	2019/20 Taxes Before STAR	\$ 25,494	\$ 23,963		
K (J-G)	2019/20 Taxes after STAR	\$ 22,736	\$ 21,270		
<b><u>2020/21 Taxes Before and After STAR</u></b>					
M	Average Assessed Home (Estimated)	\$ 1,595,700	\$ 1,595,700		
N (M*E)	2020/21 Taxes Before STAR	\$ 25,876	\$ 24,518		
O (N-G)	2020/21 Taxes after STAR	\$ 23,113	\$ 21,820		
P (O-K)	Tax Increase from 2019/20 to 2020/21	\$ 377	\$ 550		
Q (P/K)	Percentage Increase (Decrease) from 2019/20 to 2020/21	1.66%	2.59%		

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

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

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

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

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

### **Q. What is STAR?**

**A.** STAR is the School Tax Relief Program that provides a partial exemption from school property taxes. All New Yorkers who earn less than \$500,000 **(NOTE: The governor's budget proposal for 2019-20 lowered this to \$250,000 which had a significant impact on many of our taxpayers. The governors 2020-21 original budget proposal was to lower this again to \$200,000, however that did not occur)** 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' age. Basic STAR works by exempting the first \$30,000 of the full value of a home from school taxes. Basic STAR is available to anyone who owns and lives in his or her home and earns less than \$500,000 **(NOTE: The governor's budget proposal for 2019-20 lowered this to \$250,000 which had a significant impact on many of our taxpayers. The governors 2020-21 budget proposal is to lower this again to \$200,000, however that did not occur).**

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 \$68,700 for 2019-20 and \$68,700 for 2020-21 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 2019-20 School Levy was \$86,300 and for the 2020-21 School Levy will be \$88,050.

### **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 2019 assessment roll (2020-21 school levy for Scarsdale and Mamaroneck), income is based on the 2018 income tax return. The combined income of all of the owners and of any owner's spouse who resides on the premises may not exceed the STAR income standard (maximum) for the applicable income tax year. Income is defined as federal "adjusted gross income" [AGI] as reported on the applicant's Federal or State income tax return, less the "taxable amount" of total distributions from individual retirement accounts or individual retirement annuities, both of which are commonly known as "IRAs." A cost of living adjustment (COLA) is made annually to the STAR income standard; contact your local assessor or call 1-877-6-STAR-NY for the current income standard when that is available.

# **APPENDIX - D**

BOCES Administrative & Facility Charges - 10 Year History					
	BOCES ADMINISTRATIVE AND FACILITY COSTS				
	ACTUAL EXPENDITURES 2009-10 THROUGH 2017-18,				
	ESTIMATED ACTUAL 2018-19 AND PROPOSED BUDGET 2019-20				
				<b>Total</b>	<b>%</b>
	Administration	Facility Charge	Special Charges	<b>BOCES Charges</b>	<b>Inc. (Dec.)</b>
2010-2011	279,647	143,448	0	423,095	2.17%
2011-2012	286,471	139,342	0	425,813	4.51%
2012-2013	282,595	133,260	0	415,855	1.32%
2013-2014	299,441	137,118	0	436,559	0.64%
2014-2015	334,539	140,895	0	475,434	(2.34%)
2015-2016	373,559	140,895	0	517,218	4.98%
2016-2017	406,816	145,280	0	552,096	8.79%
2017-2018	442,244	144,941	0	587,185	6.36%
2018-2019	512,369	146,564	0	658,933	12.22%
2019-2020	587,915	147,470	0	735,385	11.60%
<b>2020-2021</b>	<b>622,847</b>	<b>148,210</b>	<b>0</b>	<b>771,057</b>	<b>4.85%</b>

# 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 2011-12 through January 2020; the adopted budget for 2019-20, and the proposed budget for 2020-21.

YEAR	AMOUNT	PROPERTY
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	Seven settlement totaling \$96,655.
2016-17 Actual	\$976,228	Fenway Golf Club - \$401,570, Scarsdale Chateaux - \$193,493 and others - \$381,165
2017-18 Actual	\$1,064,311	2 Overhill Rd. Assoc. - \$390,069; 1 Chase Rd \$193,227; and 24 others totaling \$481,015.
2018-19 Actual	\$306,205	Eight settlement totaling \$306,205.
2019-20 Budget #	\$950,000	The District also budgets \$25,000 annually for “other” Tax refunds that are unrelated to Certiorari’s.
2019-20 Est.Act.	\$950,000	5 Settlements to date totaling \$180,237.
2020-21 Budget #	\$725,000	The District is budgeting \$725,000 for future Tax Certiorari Refunds for the 2020-21 Budget.

The Tax Certiorari Reserve balance as of June 30, 2019 was \$5,483,000 and projected balance for June 30, 2020 is \$5,545,400 based on estimated refunds of \$950,000. Actual refunds during the year of less than \$950,000 will result in a higher reserve balance as of June 30, 2020 whereas actual refunds during the year higher than \$950,000 will result in a smaller reserve balance as of June 30, 2020.

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 not enough data to predict accurately what amount will actually be needed to pay for the Tax Certiorari settlements that currently remain open. The District will continue to analyze this data throughout the year in order to understand if the current reserve estimate is reasonable.

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

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

See page 59-63 for more information on reserves.

# **APPENDIX - F**

## Summary – Aides and Part-Time Bus Drivers

### 2020-21 Aides Budget

Building Aides	<p>Building Aides include individuals compensated under the School Aide, Teacher Aide, Principal Aide, and Computer Aide designations in the ASTAA contract.</p> <p>Individuals in this role support the kindergarten classes, grades 1-5 classrooms, provide cafeteria and playground supervision, and serve in specialty support roles to secondary departments. The number of Aides in this category is determined by established allocation formulas tied to school enrollments and unique building needs. Changes in hours from 2019-20 to 2020-21 largely reflect additions or changes related to classroom- and building-wide supervision priorities.</p>
Program Aides- Special Education	<p>This group of Aides includes those serving students with disabilities in the general classroom, in parallel classes, as 1:1 Aides, and in the Learning Resource Center. The total number of Aides needed in this group is determined by the Committee on Special Education in accordance with state mandate.</p>
Program Aides- Other	<p>These individuals are assigned to the District level, and serve as Computer Aides or School Bus Monitors.</p>

### 2020-21 Bus Drivers

Part-Time Bus Drivers	<p>The District employs 61 part-time bus drivers to operate its transportation program. Drivers work 30 hours per week except for four additional drivers who work in the afternoon only for a total of 15 hours per week.</p>
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AIDES COST 2019-20 BUDGET 38 WEEKS				
<u>Location</u>	<u>Building Aide</u>	<u>Program Aide- Special Educ.</u>	<u>Program Aide- Other</u>	<u>Totals</u>
<b>District</b>				
Hrs./Wk.	135		275	<b>410</b>
Hrs./Yr.	5,130		10,450	<b>15,580</b>
<b>Total \$</b>	<b>\$112,860</b>		<b>\$229,900</b>	<b>\$ 342,760</b>
Edgewood				
Hrs./Wk.	235	533		<b>768</b>
Hrs./Yr.	8,930	20,254		<b>29,184</b>
<b>Total \$</b>	<b>\$196,460</b>	<b>\$ 445,588</b>		<b>\$ 642,048</b>
Fox Meadow				
Hrs./Wk.	280	469		<b>749</b>
Hrs./Yr.	10,640	17,822		<b>28,462</b>
<b>Total \$</b>	<b>\$234,080</b>	<b>\$392,084</b>		<b>\$ 626,164</b>
Greenacres				
Hrs./Wk.	210	570		<b>780</b>
Hrs./Yr.	7,980	21,660		<b>29,640</b>
<b>Total \$</b>	<b>\$175,560</b>	<b>\$476,520</b>		<b>\$ 652,080</b>
Heathcote				
Hrs./Wk.	306	280		<b>586</b>
Hrs./Yr.	11,628	10,640		<b>22,268</b>
<b>Total \$</b>	<b>\$255,816</b>	<b>\$234,080</b>		<b>\$ 489,896</b>
Quaker Ridge				
Hrs./Wk.	386	744		<b>1130</b>
Hrs./Yr.	14,668	28,272		<b>42,940</b>
<b>Total \$</b>	<b>\$322,696</b>	<b>\$621,984</b>		<b>\$ 944,680</b>
<b>Elementary Totals</b>				
Hrs./Wk.	1,417	2,596		<b>4,013</b>
Hrs./Yr.	53,846	98,648		<b>152,494</b>
<b>Elem. Total \$</b>	<b>\$ 1,184,612</b>	<b>\$ 2,170,256</b>		<b>\$ 3,354,868</b>
Middle School				
Hrs./Wk.	295.372	345		<b>640.372</b>
Hrs./Yr.	11,224	13,110		<b>24,334</b>
<b>Total \$</b>	<b>\$243,900</b>	<b>\$284,880</b>		<b>\$ 528,781</b>
High School				
Hrs./Wk.	513	207		<b>720</b>
Hrs./Yr.	19,494	7,866		<b>27,360</b>
<b>Total \$</b>	<b>\$423,605</b>	<b>\$170,928</b>		<b>\$ 594,533</b>
<b>Totals</b>				
Hrs./Wk.	2,360	3,148	275	<b>5,783</b>
Hrs./Yr.	89,694	119,624	10,450	<b>219,768</b>
<b>Total \$</b>	<b>\$ 1,964,977</b>	<b>\$ 2,626,064</b>	<b>\$ 229,900</b>	<b>\$ 4,820,942</b>

AIDES COST 2020-21 BUDGET 38 WEEKS				
<u>Location</u>	<u>Building Aide</u>	<u>Program Aide- Special Educ.</u>	<u>Program Aide- Other</u>	<u>Totals</u>
<b>District</b>				
Hrs./Wk.	205		354	<b>559</b>
Hrs./Yr.	7,790		13,452	<b>21,242</b>
<b>Total \$</b>	<b>\$163,590</b>		<b>\$304,810</b>	<b>\$ 468,400</b>
Edgewood				
Hrs./Wk.	240	515		<b>755</b>
Hrs./Yr.	9,120	19,570		<b>28,690</b>
<b>Total \$</b>	<b>\$191,520</b>	<b>\$410,970</b>		<b>\$ 602,490</b>
Fox Meadow				
Hrs./Wk.	360	535		<b>895</b>
Hrs./Yr.	13,680	20,330		<b>34,010</b>
<b>Total \$</b>	<b>\$287,280</b>	<b>\$426,930</b>		<b>\$ 714,210</b>
Greenacres				
Hrs./Wk.	200	485		<b>685</b>
Hrs./Yr.	7,600	18,430		<b>26,030</b>
<b>Total \$</b>	<b>\$159,600</b>	<b>\$387,030</b>		<b>\$ 546,630</b>
Heathcote				
Hrs./Wk.	350	450		<b>800</b>
Hrs./Yr.	13,300	17,100		<b>30,400</b>
<b>Total \$</b>	<b>\$279,300</b>	<b>\$359,100</b>		<b>\$ 638,400</b>
Quaker Ridge				
Hrs./Wk.	420	650		<b>1070</b>
Hrs./Yr.	15,960	24,700		<b>40,660</b>
<b>Total \$</b>	<b>\$335,160</b>	<b>\$518,700</b>		<b>\$ 853,860</b>
<b>Elementary Totals</b>				
Hrs./Wk.	1,570	2,635		<b>4,205</b>
Hrs./Yr.	59,660	100,130		<b>159,790</b>
<b>Elem. Total \$</b>	<b>\$ 1,252,860</b>	<b>\$ 2,102,730</b>		<b>\$ 3,355,590</b>
Middle School				
Hrs./Wk.	285	500		<b>785</b>
Hrs./Yr.	10,830	19,000		<b>29,830</b>
<b>Total \$</b>	<b>\$235,336</b>	<b>\$412,870</b>		<b>\$ 648,206</b>
High School				
Hrs./Wk.	570	250		<b>820</b>
Hrs./Yr.	21,660	9,500		<b>31,160</b>
<b>Total \$</b>	<b>\$470,672</b>	<b>\$206,435</b>		<b>\$ 677,107</b>
<b>Totals</b>				
Hrs./Wk.	2,630	3,385	354	<b>6,369</b>
Hrs./Yr.	99,940	128,630	13,452	<b>242,022</b>
<b>Total \$</b>	<b>\$ 2,122,458</b>	<b>\$ 2,722,035</b>	<b>\$ 304,810</b>	<b>\$ 5,149,303</b>

**Please proceed to the next page**

# APPENDIX – G

**(This appendix has not been updated for 2020-21 as the District is currently in negotiations with the Scarsdale Teachers Association. Therefore the actual amounts for 2020-21 are not known at this time)**

## **II INSTRUCTION**

### **Data Sheet D - Extracurricular Assignments**

#### **2019-20 CALCULATIONS**

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

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

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

## II INSTRUCTION

### 285-000 Interscholastic Athletics

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

##### 2019-20 CALCULATIONS

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

The estimated salaries below are based upon present incumbents

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

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

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



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

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

<u>School Year</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>(plan)</u>	<u>(plan)</u>	<u>(plan)</u>	<u>(plan)</u>	<u>(plan)</u>
<u>Large Buses</u>	1	2	1	0	1	2	1	1
<u>Cost per bus</u>	104,235	106,102	113,622	N/A	119,000	120,000	121,000	121,000
<u>Mini buses</u>	3	0	2	4	2	1	1	1
<u>Cost per bus</u>	46,914	N/A	49,269	53,000	56,000	57,000	58,000	58,000
<u>Lift gate buses</u>	0	1	0	1	0	0	1	1
<u>Cost per bus</u>	N/A	59,372	N/A	63,000	N/A	N/A	68,500	68,500
<u>Automobiles</u>	4	0	1	0	1	0	1	1
<u>Cost per vehicle</u>	23,396	N/A	27,600	N/A	29,600	N/A	30,500	30,500
<b>Total Vehicle Purchase</b>	<b>\$338,559</b>	<b>\$271,576</b>	<b>\$239,760</b>	<b>\$275,000</b>	<b>\$260,600</b>	<b>\$297,000</b>	<b>\$278,000</b>	<b>\$278,000</b>

			<b>Statistics of large Bus Fleet</b>						
<b>Vehicle Number</b>	<b>Type</b>	<b>Number of Passengers</b>	<b>Purchase Year</b>	<b>Years on Road</b>	<b>2019-2020 Assignment</b>	<b>MilaageA/O Jan 19</b>	<b>Diff</b>	<b>Mileage A/O Jan 20</b>	<b>Diff</b>
137	Large Bus	66	2000	19	Spare	85,114	1,697	85,949	835
138	Large Bus	66	2000	19	Spare	95,192	1,246	96,820	1,628
141	Large Bus	66	2002	17	Spare	84,961	1,137	86,017	1,056
142	Large Bus	66	2002	17	Spare	77,992	2,799	78,318	326
143	Large Bus	66	2003	16	Spare	86,773	2,584	88,197	1,424
145	Large Bus	66	2005	14	Spare	93,694	3,475	95,485	1,791
146	Large Bus	66	2005	14	Spare	81,775	2,866	83,207	1,432
147	Large Bus	66	2006	13	Spare	95,293	2,627	99,803	4,510
148	Large Bus	66	2006	13	In Service	100,352	4,425	103,936	3,584
149	Large Bus	66	2006	13	In Service	109,193	4,849	112,760	3,567
150	Large Bus	66	2006	13	Spare	92,818	2,185	95,012	2,194
151	Large Bus	66	2006	13	Spare	89,069	1,929	90,008	939
152	Large Bus	66	2006	13	Spare	76,878	3,196	79,317	2,439
153	Large Bus	66	2006	13	In Service	80,186	4,294	83,987	3,801
154	Large Bus	66	2006	13	Spare	93,895	1,947	95,646	1,751
155	Large Bus	66	2009	9	In Service	83,907	4,874	89,293	5,386
156	Large Bus	66	2011	8	In Service	60,081	6,534	64,386	4,305
157	Large Bus	66	2011	6	In Service	71,638	9,090	80,111	8,473
158	Large Bus	66	2012	5	In Service	37,532	6,559	44,738	7,206
159	Large Bus	66	2012	5	In Service	48,443	7,041	55,339	6,896
160	Large Bus	66	2013	6	In Service	33,762	5,745	41,831	8,069
161	Large Bus	66	2015	4	In Service	32,769	8,774	40,933	8,164
162	Large Bus	66	2015	4	In Service	30,137	6,054	36,637	6,500
163	Large Bus	66	2016	3	In Service	19,548	6,629	27,168	7,620
164	Large Bus	66	2016	3	In Service	13,965	6,450	20,448	6,483
165	Large Bus	66	2016	3	In Service	11,760	5,561	17,464	5,704
166	Large Bus	66	2018	1	In Service	8,167	6,192	15,288	7,121
167	Large Bus	66	2018	1	In Service	1,941	1,941	7,447	5,506
168	Large Bus	66	2018	1	In Service	1,841	1,841	7,032	5,191
169	Large Bus	66	2019	0	In Service			4,159	4,159
<b>Total number of miles per year</b>						<b>1,798,676</b>	<b>124,541</b>	<b>1,926,736</b>	<b>128,060</b>
<b>Average total mileage for large buses is</b>						<b>62,023</b>		<b>64,225</b>	
<b>Average age of fleet for large buses is</b>				<b>9.3</b>					
<b>Average annual miles for large buses</b>							<b>4,295</b>		<b>4,269</b>

Statistics of Small Bus Fleet									
Bus No.	Type	Number of Passengers	Purchase Year	Years On Road	2019-2020 Assignment	Mileage A/O 43,484	Mileage Difference	Mileage A/O 43,831	Mileage Difference
79	Mini Bus	20	2001	17	Spare	162,432	4,937	164,465	2,033
80	Mini Bus	20	2001	18	Spare	176,005	3,603	179,842	3,837
81	Mini Bus	20	2002	17	In Service	144,689	4,910	154,106	9,417
82	Mini Bus	20	2002	17	In Service	155,570	4,723	161,965	6,395
83	Mini Bus	20	2002	17	In Service	149,989	8,687	158,203	8,214
84	Mini Bus	20	2002	17	In Service	137,930	3,344	142,278	4,348
86	Mini Bus	20	2002	17	Spare	141,303	1,890	144,669	3,366
87	Mini Bus	20	2002	17	Spare	137,165	5,126	143,082	5,917
88	Mini Bus	20	2003	16	In Service	161,102	5,938	165,181	4,079
89	Mini Bus	20	2003	16	In Service	124,025	3,282	125,879	1,854
90	Mini Bus	20	2003	16	In Service	164,131	8,366	171,263	7,132
91	Mini Bus	20	2005	14	In Service	107,007	2,870	115,153	8,146
92	Mini Bus	20	2005	14	In Service	115,854	12,935	123,844	7,990
93	Mini Bus	20	2005	14	In Service	142,966	7,226	146,386	3,420
94	Mini Bus	20	2005	14	In Service	133,937	7,116	140,869	6,932
95	Mini Bus	20	2005	14	In Service	123,727	9,326	133,218	9,491
96	Mini Bus	18	2006	13	Spare	123,771	6,669	128,088	4,317
97	Mini Bus	18	2006	13	In Service	121,873	6,686	137,529	15,656
98	Mini Bus	18	2006	13	In Service	132,907	3,509	140,672	7,765
99	Mini Bus	18	2006	13	Spare	136,929	2,226	139,672	2,743
100	Mini Bus	18	2006	13	Spare	133,785	14,931	139,562	5,777
35	Mini Bus	18	2006	13	In Service	117,911	6,245	124,465	6,554
36	Mini Bus	18	2006	13	Spare	140,864	10,823	147,681	6,817
37	Mini Bus	18	2006	13	In Service	135,879	12,417	145,031	9,152
38	Mini Bus	20	2007	12	In Service	133,795	7,828	141,676	7,881
39	Mini Bus	20	2007	12	In Service	105,526	13,963	119,389	13,863
40	Mini Bus	20	2007	12	In Service	95,689	7,498	103,065	7,376
41	Mini Bus	20	2009	10	In Service	68,735	6,052	74,395	5,660
42	Mini Bus	20	2009	10	In Service	143,387	10,432	151,048	7,661
43	Mini Bus	20	2009	10	In Service	145,338	10,067	155,095	9,757
44	Mini Bus	20	2009	10	In Service	138,529	12,430	142,614	4,085
46	Mini Bus	20	2010	9	In Service	95,482	8,743	103,534	8,052
47	Mini Bus	20	2010	9	In Service	73,871	6,810	80,844	6,973
63	Mini Bus	6+2w/chairs	2018	1	In Service	3,676	3,676	15,690	12,014
57	Mini Bus	12+1w/chair	2016	3	In Service	20,276	8,213	30,240	9,964
48	Mini Bus	6+2w/chairs	2009	9	In Service	83,301	8,675	86,887	3,586
49	Mini Bus	18	2013	6	In Service	53,927	7,565	63,031	9,104
50	Mini Bus	18	2013	6	In Service	81,680	10,819	96,233	14,553
51	Mini Bus	18	2013	6	In Service	66,239	9,621	76,033	9,794
52	Mini Bus	18	2014	5	In Service	46,081	8,989	57,139	11,058
53	Mini Bus	18	2014	5	In Service	48,491	12,590	62,141	13,650
54	Mini Bus	20	2016	3	In Service	31,005	10,810	50,911	19,906
55	Mini Bus	20	2016	3	In Service	42,803	16,126	59,280	16,477
56	Mini Bus	20	2015	4	In Service	22,156	8,451	32,860	10,704
58	Mini Bus	20	2016	3	In Service	25,896	13,478	40,222	14,326
59	Mini Bus	20	2016	3	In Service	18,922	8,254	28,951	10,029
C-26	SUV	5	2007	11	In Service	107,172	10,451	122,351	15,179
C-28	Sedan	5	2011	8	In Service	71,788	11,787	84,376	12,588
C-29	Sedan	5	2011	8	In Service	149,043	9,762	160,914	11,871
C-30	Sedan	5	2011	8	In Service	118,964	3,339	124,966	6,002
C-31	Sedan	5	2011	8	In Service	125,965	12,256	128,151	2,186
C-32	Sedan	5	2011	8	In Service	110,561	1,150	116,102	5,541
C-33	SUV	5	2016	3	In Service	55,140	12,374	77,625	22,485
C-34	SUV	5	2016	3	In Service	20,059	9,219	41,549	21,490
60	Mini Bus	20	2017	2	In Service	6,687	6,687	17,467	10,780
61	Mini Bus	20	2017	2	In Service	10,495	10,495	30,688	20,193
62	Mini Bus	20	2017	2	In Service	4,752	4,752	11,768	7,016
64	Mini Bus	18	2019	0	In Service			3,223	3,223
65	Mini Bus	18	2019	0	In Service			3,206	3,206
66	Mini Bus	18	2019	0	In Service			2,679	2,679
C-10	SUV	5	2018	1	In Service	7,266	7,266	14,623	7,357
C-11	SUV	5	2018	1	In Service	6,164	6,164	13,446	7,282
C-12	SUV	5	2018	1	In Service	20,785	20,785	42,953	22,168
C-13	SUV	5	2018	1	In Service	12,874	12,874	27,873	14,999
Total number of mileage per year						5,694,271	508,236	6,268,341	574,070
Average total mileage for mini buses						93,349		97,943	
Average total age of fleet for mini buses						9.02			
Average annual miles for mini buses							8,332		8,970
Spare buses are not specifically assigned to regular runs but instead are used on field and athletic trips or on routes when regular buses are not available due to inspection, service, etc.									

# APPENDIX – I

## **UNDISTRIBUTED EXPENSE**

### **TEACHERS' RETIREMENT**

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

Retirement expense is based on an estimate of the salaries to be paid to professional staff members for the upcoming school year multiplied by the contribution rate. The TRS rate increased significantly from the 0.36% rate charged in 2003-04 to the 17.53% rate for the 2014-15 budget. Since 2014-15 the rate has dropped and is currently projected to be 9.53%.

<u>Budget Year</u>	<u>TRS %</u>	<u>Total TRS Budget / Actual</u>
2000-01	1.43%	466,067
2001-02	0.43%	129,725
2002-03	0.36%	123,366
2003-04	0.36%	162,285
2004-05	5.63%	2,622,972
2005-06	7.97%	3,673,304
2006-07	8.60%	4,422,538
2007-08	8.73%	5,645,453
2008-09	7.63%	4,284,902
2009-10	6.19%	3,786,852
2010-11	8.62%	5,253,825
2011-12	11.11%	6,720,440
2012-13	11.84%	7,430,727
2013-14	16.25%	10,387,337
2014-15	17.53%	10,652,830
2015-16	13.26%	8,210,890
2016-17	11.72%	7,536,810
2017-18	9.80%	6,467,134
2018-19	10.62%	7,233,622
<b>2019-20 Adopted Bud</b>	<b>8.86%</b>	<b>6,152,697 – Est. Actual - \$6,076,307</b>
<b>2020-21 Proposed Bud</b>	<b>9.53%</b>	<b>6,828,629</b>

## UNDISTRIBUTED EXPENSE

### EMPLOYEES' RETIREMENT

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

Retirement expense is based on an estimate of the salaries to be paid to civil service staff members for the upcoming school year multiplied by the contribution rate. The ERS rate increased significantly from the 0.90% weighted average rate charged in 2000-01 to the 20.1% weighted average rate for the 2013-14 budget. However, since then the rate has been on the decline to 15.1% in 2016-17, 14.95% in 2017-18, 14.54% in 2018-19, 14.46% in 2019-20 and an estimated 14.30% for 2020-21.

#### TOTAL EXPENDITURES / BUDGET

2000-01	ACTUAL	17,812
2001-02	ACTUAL	60,559
2002-03	ACTUAL	100,908
2003-04	ACTUAL	458,468
2004-05	ACTUAL	1,224,127
2005-06	ACTUAL	1,137,906
2006-07	ACTUAL	1,135,252
2007-08	ACTUAL	1,094,288
2008-09	ACTUAL	1,103,797
2009-10	ACTUAL	1,000,321
2010-11	ACTUAL	1,748,071
2011-12	ACTUAL	2,331,649
2012-13	ACTUAL	2,621,524
2013-14	ACTUAL	3,000,818
2014-15	ACTUAL	2,786,046
2015-16	ACTUAL	2,112,940
2016-17	ACTUAL	2,354,449
2017-18	ACTUAL	2,168,935
2018-19	ACTUAL	2,356,863
<b>2019-20</b>	<b>ADOPTED BUDGET</b>	<b>2,383,326 – Est. Actual - \$2,402,161</b>
<b>2020-21</b>	<b>PROPOSED BUDGET</b>	<b>2,420,100</b>

## UNDISTRIBUTED EXPENSE

### HEALTH INSURANCE

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

Listed below are the actual expenditures for the years 2000-01 through 2017-18, the 2018-19 Adopted Budget & Estimated Actual, and the 2019-20 Proposed Budget.

<u>YEAR</u>	<u>EXPENDITURES</u>	
2001-02	6,323,802	
2002-03	7,796,238	
2003-04	8,673,304	
2004-05	9,102,858	
2005-06	9,766,698	
2006-07	9,906,552	
2007-08	9,455,348	
2008-09	10,336,035	
2009-10	12,337,291	
2010-11	11,539,947	
2011-12	12,663,446	
2012-13	14,968,073	
2013-14	14,240,168	
2014-15	13,958,267	
2015-16	14,940,001	
2016-17	14,978,385	
2017-18	19,112,291**	
2018-19	15,560,671*	
<b>2019-20</b>	<b>17,327,734</b>	<b>BUDGET</b>
<b>2019-20</b>	<b>15,927,734</b>	<b>ESTIMATED ACTUAL*</b>
<b>2020-21</b>	<b>16,764,982</b>	<b>PROPOSED BUDGET</b>

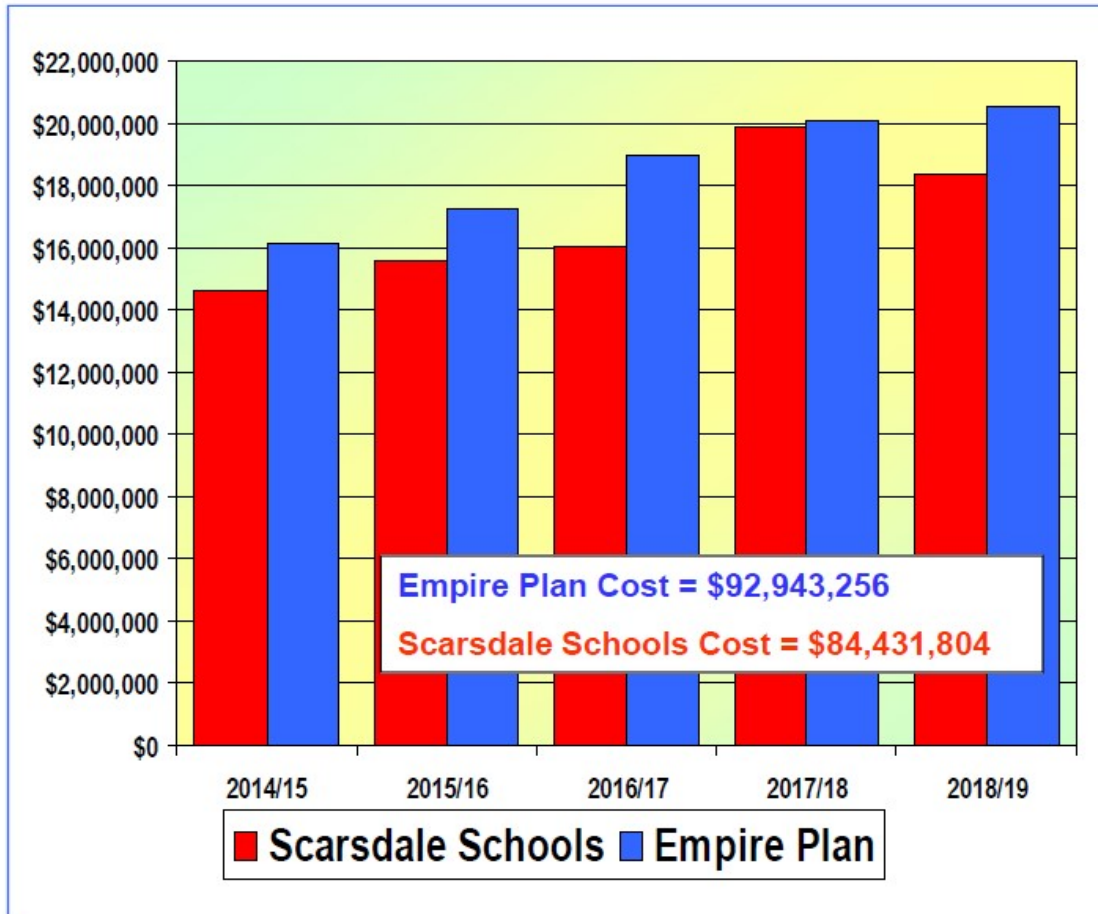
\*This includes the “one-time” reversal of the prior year \$1,850,000 accrual for the UMR claims lag as of 6-30-19 AND a “one-time” change in accounting accrual of \$1,377,823 at 6-30-19.

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





## Scarsdale Schools vs. Empire Plan



This exhibit provides an estimated comparison of the District's self-insured costs with the applicable Empire Plan premiums over the past five plan years (July through June). Census assumptions are made to accommodate the different premium tiers offered by each plan. The District costs are estimated to be \$8,511,452 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
2013	6.20%	\$113,700	
	1.45%	No Limit Medicare	5,339,902
2014	6.20%	\$117,000	
	1.45%	No Limit Medicare	5,274,594
2015	6.20%	\$118,500	
	1.45%	No Limit Medicare	5,465,479
2016	6.20%	\$118,500	
	1.45%	No Limit Medicare	5,570,265
2017	6.20%	\$127,200	
	1.45%	No Limit Medicare	5,665,876
2018	6.20%	\$128,400	
	1.45%	No Limit Medicare	5,998,996
2019	6.20%	\$132,900	
	1.45%	No Limit Medicare	6,090,118
2020	6.20%	\$137,700	
	1.45%	No Limit Medicare	6,506,251*
2021	6.20%	unknown	6,384,459**
	1.45%	No Limit Medicare	6,748,467***

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

## UNDISTRIBUTED EXPENSE

### Dental / Vision Plan

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

<u>YEAR</u>		<u>FULL TIME &amp; PART TIME TEACHERS</u>	<u>OTHER EMPLOYEES</u>	<u>EXPENDITURES</u>
2010-11	611	Teach/Adm/Nurses/Secy's/Cust	@\$1,684	1,028,924
2011-12	605	Teach/Adm/Nurses/Secy's/Cust	@\$1,722	1,041,810
2012-13	605	Teach/Adm/Nurses/Secy's/Cust	@\$1,722	1,031,478
2013-14	596	Teach/Adm/Nurses/Secy's/Cust	@\$1,816	1,082,336
2014-15	596	Teach/Adm/Nurses/Secy's/Cust	@\$1,816	1,116,220
2015-16	598	Teach/Adm/Nurses/Secy's/Cust	@\$1,936	1,157,728
2016-17	607	Teach/Adm/Nurses/Secy's/Cust	@\$1,936	1,179,024
2017-18	619	Teach/Adm/Nurses/Secy's/Cust	@\$1,936	1,198,384
2018-19	618	Teach/Adm/Nurses/Secy's/Cust	@\$1,936	1,221,330***
2019-20	624	Teach/Adm/Nurses/Secy's/Cust	@\$1,976	1,245,671*
	629	Teach/Adm/Nurses/Secy's/Cust	@\$1,976	1,252,653**
2019-20	631	Teach/Adm/Nurses/Secy's/Cust	@****	\$1,284,624*****

\* Adopted Budget

\*\* Estimated Actual

\*\*\* Beginning in 2018-19 – Funding also added for certain individuals receiving retiree coverage

\*\*\*\* Rate per individual is estimated as the contract is currently in negotiations

**Please proceed to the next page**

# **APPENDIX – J**

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**UNDISTRIBUTED EXPENDITURES**


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**970 DEBT SERVICE**


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Data Sheet A - Schedule of long-term bonded indebtedness to be paid in 2020-21.

YEAR OF ISSUE	OBLIGATIONS OUTSTANDING 7/1/20	2020-21 PAYMENTS		OBLIGATIONS OUTSTANDING 7/1/21	
		PRINCIPAL	INTEREST		
2019 BOND/BAN (TBD)	35,822,373	3,670,326	933,401	56,772,047	**
2014 (MAY)	5,910,000	725,000	266,200	5,185,000	
2017 (APRIL)	10,875,000	1,420,000	326,250	9,455,000	
				-	
<b>GRAND TOTAL</b>	<b>\$ 52,607,373</b>	<b>\$ 5,815,326</b>	<b>\$ 1,525,851</b>	<b>\$ 71,412,047</b>	

\*\* This represents estimated BOND /BANS on \$64,867,577 - 2018 Bond Proposition - Issue dates will occur between 2019 and 2021.

Undistributed Expense - Data Sheet B					
Schedule of Long-Term Serial Bond Obligations From 2007 through 2028					
O/S as of	Obligations	Budget	Total	Total	Total
Date	Outstanding	Year	Interest	Principal	Debt Service
7/1/2007	76,165,000	2007/08	3,182,075	5,360,000	8,542,075
7/1/2008	70,805,000	2008/09	2,888,741	5,185,000	8,073,741
7/1/2009	65,555,000	2009/10	2,649,307	5,400,000	8,049,307
7/1/2010	60,155,000	2010/11	1,928,412	5,840,000	7,768,412
7/1/2011	53,120,000	2011/12	2,021,490	5,785,000	7,806,490
7/1/2012	46,350,000	2012/13	1,681,882	6,050,000	7,731,882
7/1/2013	40,300,000	2013/14	1,626,326	6,080,000	7,706,326
7/1/2014	33,435,000	2014/15	1,251,132	6,415,000	7,666,132
7/1/2015	27,020,000	2015/16	1,153,829	6,500,000	7,653,829
7/1/2016	22,195,000	2016/17	996,950	6,615,000	7,611,950
7/1/2017	32,025,000	2017/18	1,260,267	6,425,000	7,685,267
7/1/2018	25,600,000	2018/19	919,300	6,750,000	7,669,300
7/1/2019	23,275,204	2019/20	1,124,076	6,490,204	7,614,280
7/1/2020	52,607,373	2020/21	1,525,850	5,815,326	7,341,176
7/1/2021	71,412,047	2021/22	1,215,062	6,385,000	7,600,062
7/1/2022	65,027,047	2022/23	1,098,986	6,512,047	7,611,033
7/1/2023	58,515,000	2023/24	970,761	5,955,000	6,925,761
7/1/2024	52,560,000	2024/25	845,386	6,085,000	6,930,386
7/1/2025	46,475,000	2025/26	715,696	6,230,000	6,945,696
7/1/2026	40,245,000	2026/27	580,052	6,385,000	6,965,052
7/1/2027	33,860,000	2027/28	463,446	3,775,000	4,238,446
7/1/2028	30,085,000	2028/29	419,106	3,845,000	4,264,106
7/1/2029	26,240,000	2029/30	371,637	3,910,000	4,281,637
7/1/2030	22,330,000	2030/31	321,244	3,975,000	4,296,244
7/1/2031	18,355,000	2031/32	268,026	4,045,000	4,313,026
7/1/2032	14,310,000	2032/33	211,849	4,120,000	4,331,849
7/1/2033	10,190,000	2033/34	152,809	4,195,000	4,347,809
7/1/2034	5,995,000	2034/35	91,016	4,190,000	4,281,016
7/1/2035	1,805,000	2035/36	27,617	1,805,000	1,832,617
7/1/2036	-	2036/37	-	-	-
# - Note: The District issued \$14.8M of debt related to the \$18.12M Capital Project during April 2017 at a Net Interest Cost of 2.00%.					
* - Note: During October 2010, the District refinanced \$19.5M of outstanding obligations resulting in a savings of \$2,714,587 over the period of 2010/11 through 2018/19. The applicable outstanding debt has been updated accordingly.					
& - Note: During June 2012, the District refinanced \$11.8M of outstanding obligations resulting in a savings of \$1,026,599 over the period of 2012/13 through 2018/19. The applicable outstanding debt has been updated accordingly.					
@ - Note: During May 2014, the District refinanced \$9.3M of outstanding obligations resulting in a savings of \$969,061 over the period of 2014/15 through 2026/27. The applicable outstanding debt has been updated accordingly.					
NOTE: Updated to include the Estimated Debt Issued during 2019-20 and 2020-21 related to the \$64.9M Capital Project that was approved by the Voters on February 8, 2018. - This is an estimate and does not include the actual fact that we will be issuing BANS/BONDS during a 3 year period. This is being shown for illustrative purposes only.					

**UNDISTRIBUTED EXPENDITURES**

**970 DEBT SERVICE**

**Data Sheet D - Schedule of payments of long-term obligations for 2020-21.**

BOND ISSUE	ORIGINAL	MATURITY DATE	OBLIGATIONS	INTEREST	PRINCIPAL DUE DATE	PAYMENTS AMOUNT	INTEREST	PAYMENTS	TOTAL INTEREST
	BOND ISSUE		OUTSTANDING 7/1/20	RATE PERCENTAGE			DUE DATE AND AMOUNT	DUE DATE AND AMOUNT	
2019 / 20 BOND (TBD)**	Estimated	2035-36	35,822,373	Estimated 1.81%	6/15/2021	3,670,326	12/15/2020	6/15/2021	\$ 933,401
	64,867,577						466,701	466,701	
	-								
2014 (MAY) (Refinancing)	8,515,000	2027	5,910,000	2.46%	8/1/2020	725,000	8/1/2020	2/1/2021	\$ 266,200
							140,350	125,850	
2017 (APRIL)	14,800,000	2027	10,875,000	2.00%	6/15/2021	1,420,000	12/15/2020	6/15/2021	\$ 326,250
							163,125	163,125	
GRAND TOTAL	\$ 92,182,577		\$ 52,607,373			\$ 5,815,326	\$ 770,176	\$ 755,676	\$ 1,525,851
** This represents an estimated BOND/BAN that will be part of the 2018 Project totaling \$64,867,577							TOTAL	7,341,177	

\*\* This represents an estimated BOND/BAN that will be part of the 2018 Project totaling \$64,867,577

Issue dates will occur between 2019 and 2021.



**Lease Purchase – Computers**

These are the anticipated costs for the lease payments for computer hardware purchased since 2016-17, as well as estimated costs for continuing the lease purchase replacement program into the future. In 2013-14, 2014-15, 2017-18 and 2018-19, the District increased the purchasing power by \$208,000, \$271,000, \$101,000 and \$50,000 to address recurring program needs. In 2020-21 the District the request is \$1,550,000, the same as 2018-19. The anticipated costs in 2020-21 for the three currently outstanding leases and the anticipated new lease issued in 2020-21 are noted below. It is anticipated that there will be a need for another increase in purchasing power in 2021-22.

	<b>2013/14 Purchase</b>	<b>2014/15 Purchase</b>	<b>2015/16 Purchase</b>	<b>2016/17 Purchase</b>	<b>2017/18 Purchase</b>	<b>2018/19 Purchase</b>	<b>2019/20 Purchase</b>	<b>2020-21 Purchase</b>	<b>Total Payments (Amount Budgeted)</b>
<b>Total Purchasing Power</b>	\$1,128,000	\$1,399,000	\$1,399,000	\$1,399,000	\$1,500,000	\$1,550,000	\$1,550,000	<b>\$1,550,000</b>	
<b>Payments</b>									
Actual 2016-17	\$ 287,692	\$ 356,932	\$ 357,855	\$ 357,030	\$ 0	\$ 0	\$ 0	\$ 0	\$1,359,509
Actual 2017-18	\$ 0	\$ 356,932	\$ 357,855	\$ 357,030	\$ 385,670	\$ 0	\$ 0	\$ 0	\$1,457,477
Estimated 2018-19	\$ 0	\$ 0	\$ 357,855	\$ 357,030	\$ 385,670	\$ 406,896	\$ 0	\$ 0	\$1,508,023
Estimated 2019-20	\$ 0	\$ 0	\$ 0	\$ 357,030	\$ 385,670	\$ 406,896	\$ 401,340	\$ 0	\$1,550,936
<b>Estimated 2020-21</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 385,670</b>	<b>\$ 406,896</b>	<b>\$ 401,340</b>	<b>\$ 394,312</b>	<b>\$1,588,218</b>
Estimated 2021-22	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 406,896	\$ 401,340	<b>\$ 394,312</b>	\$1,598,860
Estimated 2022-23	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 401,340	<b>\$ 394,312</b>	\$1,584,276
Estimated 2023-24	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	<b>\$ 394,312</b>	\$1,577,248

**Lease Purchase – Districtwide Copiers**

In 2015-16 and again in 2019-20, the District entered into a five-year lease for copier machines throughout the District at a cost below New York State contract pricing and zero percent financing. These payments include all maintenance and supplies for all copiers. Note: For accounting purposes, \$221,664 of the \$239,714 annual payments are budgeted as part of the lease purchase budget whereas the remainder of funding is coming directly from individual school allocations.

	<b>2010/11 Purchase</b>	<b>2015/16 Purchase</b>	<b>2016/17 Purchase</b>	<b>2017/18 Purchase</b>	<b>2018/19 Purchase</b>	<b>2019/20 Purchase</b>	<b>2020/21 Purchase</b>	<b>2021/22 Purchase</b>	<b>Total Payments (Amount Budgeted)</b>
<b>Total Purchasing Power</b>	<b>\$1,241,670</b>	\$1,235,530	\$ 0	\$ 0	\$ 0	\$1,198,560	\$ 0	\$ 0	
<b>Payments</b>									
Actual 2013-14	\$ 248,334	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 248,334
Actual 2014-15	\$ 173,594	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 173,594
Actual 2015-16	\$ 0	\$ 229,070	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 229,070
Actual 2016-17	\$ 0	\$ 229,070	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 229,070
Actual 2017-18	\$ 0	\$ 229,070	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 229,070
Actual 2018-19	\$ 0	\$ 229,070	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 229,070
Estimated 2019-20	\$ 0	\$ 229,070	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 229,070
<b>Estimated 2020-21</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 221,664</b>	<b>\$ 0</b>	<b>\$ 221,664</b>

**Please proceed to the next page**

# APPENDIX – K

## Selected Compensation and Benefits

The District is required under Chapter 474 of the Laws of 1996 to publish information regarding the compensation and benefits of the superintendent, the assistant superintendents, and other administrators whose annual salary is at least \$138,000. For the 2020-21 Budget the District is projecting the following individuals to meet this criteria:

<b><u>Personnel/Title</u></b>	<b><u>Salary*</u></b>	<b><u>Annualized Cost of Benefits</u></b>	<b><u>Other Compensation</u></b>	<b><u>Total Benefits as a % of Salary</u></b>
Dr. Thomas Hagerman - Superintendent	\$367,820	\$62,901	\$42,851	17.10%
Stuart Matthey - Assistant Superintendent	\$265,655	\$54,953	0	20.69%
Edgar McIntosh - Assistant Superintendent	\$224,025	\$62,305	0	27.81%
Andrew Patrick - Assistant Superintendent	\$241,743	\$64,659	0	26.75%
Gerald Crisci – Director of Instructional Technology & Innovation	\$223,693	\$62,261	0	27.83%
Raymondo Papalardi – Director of PE, Health & Ath. Dir.	\$215,809	\$61,213	0	28.36%
Eric Rauschenbach - Director of Special Education	\$216,444	\$61,298	0	28.32%
Rachel Moseley – Director of Information Technology	\$190,571	\$66,950	0	35.13%
Jeffrey Martin – Treasurer / Business Mgr. / Risk Mgr.	\$181,890	\$65,382	0	35.95%
John Trenholm – Director of Facilities	\$167,329	\$62,753	0	37.50%

### **Building Administrators**

<b><u>Personnel/Title</u></b>	<b><u>School</u></b>	<b><u>Salary *</u></b>
Tanya Brown - Elementary Principal	Edgewood School	\$195,500
William Yang – Elementary Asst. Principal	Edgewood School	\$177,428
Melissa Feinberg Elementary Principal	Fox Meadow School	\$177,000
Trish Iasiello – Elementary Asst. Principal	Fox Meadow School	\$169,440
Sharon Hill - Elementary Principal	Greenacres School	\$208,252
Sharon DeLorenzo – Elementary Asst. Principal	Greenacres School	\$187,114
Maria Stile - Elementary Principal	Heathcote School	\$220,861
Katherine De La Garza– Elementary Asst. Principal	Heathcote School	\$178,174
Felix Gil - Elementary Principal	Quaker Ridge School	\$204,389
Jennifer Hefner – Elementary Asst. Principal	Quaker Ridge School	\$179,577
Meghan Troy - Middle School Principal	Scarsdale Middle School	\$201,309
Christopher Coughlin - Middle School Asst. Principal	Scarsdale Middle School	\$183,000
Rochelle Hauge - Middle School Asst. Principal	Scarsdale Middle School	\$198,534
Ken Bonamo - High School Principal	Scarsdale High School	\$241,440
Andrea O’Gorman - High School Asst. Principal	Scarsdale High School	\$203,823
Chris Welsh - High School Asst. Principal	Scarsdale High School	\$169,248
Christopher Griffin - High School Asst. Principal	Scarsdale High School	\$212,956

\*Amount currently in effect for 2018-19.

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

“Other Compensation” represents the benefit calculated from the District providing a contribution of \$20,782 toward a tax-sheltered annuity and \$22,069 toward a variable defined benefit contribution plan (in lieu of a TRS contribution) on behalf of the superintendent.

# APPENDIX - L

(Note: Pages 1 through 6 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 (2018 - 19)**

## **INFORMATION ABOUT EXPENDITURE RATIOS (2017 - 18)**

(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

INSTRUCTIONAL EXPENDITURES
\$96,469,589
PUPILS
4,902
EXPENDITURES PER PUPIL
\$19,680

## SPECIAL EDUCATION

INSTRUCTIONAL EXPENDITURES
\$21,650,648
PUPILS
409
EXPENDITURES PER PUPIL
\$52,936



## **SIMILAR DISTRICT GROUP LOW NEED/RESOURCE CAPACITY**

### **GENERAL EDUCATION**

INSTRUCTIONAL EXPENDITURES
\$5,629,457,432
PUPILS
365,552
EXPENDITURES PER PUPIL
\$15,400

### **SPECIAL EDUCATION**

INSTRUCTIONAL EXPENDITURES
\$2,181,788,127
PUPILS
52,736
EXPENDITURES PER PUPIL
\$41,372

# ALL SCHOOL DISTRICTS

## GENERAL EDUCATION

### INSTRUCTIONAL EXPENDITURES

\$35,199,223,413

### PUPILS

2,632,781

### EXPENDITURES PER PUPIL

\$13,370

## SPECIAL EDUCATION

### INSTRUCTIONAL EXPENDITURES

\$15,660,696,162

### PUPILS

485,151

### EXPENDITURES PER PUPIL

\$32,280

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
\$31,819
SIMILAR DISTRICT GROUP
\$28,620
NY STATE
\$25,845

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.

# APPENDIX - M

**Scarsdale Union Free School District  
2020-21 Property Tax Report Card**

	Adopted Budget 2019-20	Proposed Budget 2020-21	% Change
Total Budgeted Amount	\$ 160,782,597	\$ 162,696,316	1.19%
School Tax Levy Limit (Prior to Allowable Exclusions)	\$ 140,796,496	\$ 144,302,144	
Permissible Exclusions to the School Tax Levy Limit	\$ 8,832,584	\$ 8,071,338	
School Tax Levy Limit	\$ 149,629,080	\$ 152,373,482	2.50%
Total Proposed School Tax Levy	\$ 148,662,063	\$ 151,128,318	1.66%
Amount (Over) / Under Tax Levy Limit	\$ 967,017	\$ 1,245,164	0.84%
Public School Enrollment	4,745	4,743	-0.04%

Consumer Price Index 1.81%

	Actual - June 30, 2019	Projected - June 30, 2020
Total Reserved (Restricted) Funds (From Below)	\$ 14,934,567	\$ 16,884,567
Appropriated Fund Balance	\$ 1,100,000	\$ 1,750,000
Unreserved, Unappropriated Fund Balance	\$ 6,205,904	\$ 6,100,149
Unreserved, Unappropriated Fund Balance as a Percent of the Next Years Total Budget	3.86%	3.75%

Actual March 31, 2020	
\$	16,856,967
	N/A
	N/A
	N/A

**Schedule of Reserve Funds**

Reserve Type	Reserve Name	Actual - June 30, 2019	Projected - June 30, 2020	Reserve Description	Actual March 31, 2019
Tax Certiorari	Reserved Fund Balance - Tax Certiorari	\$ 5,483,000	\$ 5,545,400	To establish a reserve fund for tax certiorari settlements	\$ 5,529,800
Insurance	Reserved Fund Balance - Health Insurance	\$ 5,174,315	\$ 5,174,315	To pay for uninsured losses above the self-insured health insurance budget	\$ 5,174,315
Other Reserve	Reserved Fund Balance - Debt Service	\$ 1,121,431	\$ 913,131	To establish a reserve fund for unspent capital project funds and interest earnings on capital project balances	\$ 911,131
Retirement Contribution	Reserved Fund Balance - Retirement Contributions	\$ 2,051,122	\$ 4,147,022	To fund employer retirement contributions to the State and Local Employees' Retirement System	\$ 4,137,022
Other Reserve	Reserved Fund Balance - Prior Year Encumbrances	\$ 1,104,699	\$ 1,104,699	To encumber funds for purchase orders in place at year end that will not settle prior to June 30, 2019	\$ 1,104,699

662001- Scarsdale Union Free School District  
Contact Telephone Number:

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

# APPENDIX – N

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

Please proceed to the next page



# APPENDIX – 0

Date: 5/4/2020 Time: 10:01 AM

### Exemption Impact Report

Assessment Year: 2019

County: WESTCHESTER  
SWIS Code: 555000

School Exemption Report (555001)

Town: SCARSDALE  
Gross Assessed Val: 9,833,049,173  
Uniform Percent of Value: 94.75

2019 Equalized Total Gross Assessed Value as of September 15, 2019 = 10,377,888,309

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	4,013,509	0.04
13100	CNTY OWNED	RPTL 406(1)	9	136,275,461	1.31
13350	MUNI GOVT	RPTL 406(1)	2	52,770	0.00
13510	TOWN CEMET	RPTL 446	1	1,002,638	0.01
13650	VIL. W/CORP	RPTL 406(1)	124	239,999,894	2.31
13740	VILL PROP	RPTL 406(2)	1	3,166	0.00
13800	SCHOOL DIS	RPTL 408	9	307,440,633	2.96
14110	U S A	State L 54	1	5,699,208	0.05
14200	RPTLA18	RPTL 418	9	27,163,588	0.21
18020	MIDA *	RPTL 412-a & Gen Muny L 874	1	14,511,873	0.14
21600	RT-G-CO-PRP	RPTL 462	10	18,672,984	0.18
25110	N/P RELIG	RPTL 420-a	28	139,976,912	1.35
25120	N/P EDUC	RPTL 420-a	1	13,298,153	0.13
25130	N/P CHARTY	RPTL 420-a	1	4,617,414	0.04
25230	N/P IMPROV	RPTL 420-a	2	3,060,686	0.03
25300	N/P ORGNS	RPTL 420-b	2	16,147,757	0.16
41120	WAR VET	RPTL 458-a	105	1,308,000	0.01
41130	COMBAT VET	RPTL 458-a	56	1,120,000	0.01
41140	DISABL VET	RPTL 458-a	13	518,258	0.00
41730	AG DIS INT	Ag-Mkts L 306	9	6,909,374	0.07
41800	AGLD-CTS	RPTL 467	25	11,118,691	0.11
41834	SR STAR	RPTL 425	166	30,942,037	0.30
41854	RFS STAR	RPTL 425	1,223	101,982,015	0.98
Total Exemptions			1,802	1,080,834,121	10.41

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): 13,750,000 AV

NYS - Real Property System  
County of Westchester

Assessor's Report - 2019 - Prior Year File  
\$495 Exemption Impact Report  
School District Summary

RPS221/V04/L001  
Date/Time - 5/4/2020 10:44:55  
Total Assessed Value 413,280,243

Equalized Total Assessed Value 413,280,243

School District - 555001 Scarsdale

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
14200	FOREIGN GOVT - EMBASSY	RPTL 418	2	5,253,000	1.27
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	3	36,000	0.01
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	1	20,000	0.00
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	3	60,000	0.01
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	1	40,000	0.01
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	699,000	0.17
41834	ENHANCED STAR	RPTL 425	5	929,200	0.22
41854	BASIC STAR 1999-2000	RPTL 425	34	2,715,920	0.66
Total Exemptions Exclusive of System Exemptions:			50	9,753,120	2.36
Total System Exemptions:			0	0	0.00
Totals:			50	9,753,120	2.36

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

<b>2020-21 Proposed Tri-Part Budget (Administrative, Program and Capital)</b>							
	<b>Total</b>	<b>Administrative</b>	<b>Program</b>	<b>Capital</b>	<b>Total</b>	<b>Budget to</b>	<b>Budget to</b>
	<b>2019-20</b>	<b>2020-21</b>	<b>2020-21</b>	<b>2020-21</b>	<b>2020-21</b>	<b>Budget</b>	<b>Budget</b>
	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>	<b>\$ Increase</b>	<b>% Increase</b>
<b>EXPENDITURES</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>	<b>(Decrease)</b>
General Support	19,909,692	6,087,660	31,160	12,408,370	18,527,190	(1,382,502)	(6.94%)
Instruction	89,214,646	5,198,095	86,969,036	-	92,167,131	2,952,485	3.31%
Pupil Transportation	4,366,374	118,233	4,111,145	275,000	4,504,378	138,004	3.16%
Community Services	362,323	-	370,927	-	370,927	8,604	2.37%
Undistributed	45,749,562	3,548,330	29,774,731	12,844,630	46,167,691	418,129	0.91%
Transfer to Other Funds	1,180,000	-	95,000	864,000	959,000	(221,000)	(18.73%)
<b>TOTAL EXPENDITURES</b>	<b>160,782,597</b>	<b>14,952,318</b>	<b>121,352,000</b>	<b>26,391,999</b>	<b>162,696,317</b>	<b>1,913,720</b>	<b>1.19%</b>
	<b>Total</b>	<b>Total</b>	<b>Budget to</b>	<b>Budget to</b>			
	<b>2019-20</b>	<b>2020-21</b>	<b>Budget</b>	<b>Budget</b>			
	<b>Proposed</b>	<b>Proposed</b>	<b>\$ Increase</b>	<b>% Increase</b>			
<b>REVENUE</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>	<b>(Decrease)</b>			
State Aid	6,818,007	5,973,493	(844,514)	(12.39%)			
Prior Year Surplus	1,200,000	1,750,000	550,000	45.83%			
Other Receipts	3,649,374	2,912,352	(737,022)	(20.20%)			
Transfer From Reserves	453,153	932,153	479,000	0.00%			
Tax Levy / STAR	148,662,063	151,128,318	2,466,255	1.66%			
<b>TOTAL REVENUE</b>	<b>160,782,597</b>	<b>162,696,316</b>	<b>1,913,719</b>	<b>1.19%</b>			