

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

**Proposed
Budget
2013-14**

For the Fiscal Year
Commencing July 1, 2013

June 4, 2013

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Letter from the President of the Board of Education

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Total Budget and Tax Levy

2012-13 Adopted Budget and 2013-14 Proposed Budget

	2012-13	2013-14	\$ Difference	% Difference
Total Budget (See Page 18)	\$ 141,790,579	\$ 143,899,713	\$ 2,109,134	1.49%
Actual Tax Levy (See Page 11)	\$ 127,045,773	\$ 130,650,863	\$ 3,605,090	2.84%
Tax Levy Per Tax Cap Calculation (See Page 14)***	\$ 127,045,773	\$ 131,011,096	\$ 3,965,323	3.12%
Tax Cap Amount (under) over Levy (See Page 14) **	\$ -	\$ (360,233)	\$ (360,233)	(0.28%)

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.

** 2012-13 is the first year of compliance with the Property Tax Cap legislation.

*** The Prior Year Allowable Tax Cap level has been adjusted to the Prior Year Actual Tax Levy since the Prior Year Tax Levy was less.

What Accounts for the Proposed Budget Growth?			
2012/13 Budget	\$ 141,790,579		
2013/14 Proposed Budget	\$ 143,899,713	1.49%	
	+	2,109,134	
		Budget	Proportion
		Percentage	Of Total
Major Components of Budget Growth	2013-14 \$ Growth	Growth	Growth
Employee Benefits: mandated TRS and ERS retirement budget	2,093,133	1.48%	99.2%
Employee Benefits: health insurance	825,027	0.58%	39.1%
Negotiated Salaries - All Employee Groups (Step adjustments only)	729,392	0.51%	34.6%
Aides - Increase mostly due to Special Education Aides	231,342	0.09%	11.0%
2.0 FTE H.S. staff growth due to enrollment / class consolidation	200,000	0.14%	9.5%
2.0 FTE Computer Tech and Network Staff	148,000	0.10%	7.0%
Security Staff - High School & Middle School	131,785	0.09%	6.2%
Increase in Instructional & Administrative Technology Budgets, Including Computer Lease	139,693	0.10%	6.6%
Curriculum Needs - Mostly Additional Textbook for District-Wide textbook budget	114,040	0.08%	5.4%
Employee Benefits: all other (except TRS, ERS, life and Health Insurance)	44,765	0.03%	2.1%
Reduce Center for Innovation budget to \$25,000	(65,000)	(0.05%)	(3.1%)
(1.6 FTE) - Elimination of 0.6FTE Secretary to Psychologist and 1.0FTE A/V Secretary	(96,000)	(0.07%)	(4.6%)
(1.0 FTE) - Reduce Librarian Staff at Middle School	(100,000)	(0.07%)	(4.7%)
Renegotiate the Life Insurance Premium	(136,500)	(0.10%)	(6.5%)
(1.5 FTE) - Reduce Special Education Staff at Elementary School and High School	(150,000)	(0.11%)	(7.1%)
Less 2.0 FTE - M.S. staff due to enrollment / class consolidation	(200,000)	(0.14%)	(9.5%)
(2.0 FTE) - 1.0 Elimination of Elementary Dance / PE and 1.0FTE Helping Teacher - Math	(246,492)	(0.17%)	(11.7%)
Increased estimated teaching retirement savings from \$350K to \$850K	(500,000)	(0.35%)	(23.7%)
Reduction of plant improvement budget (Capital & Maintenance)	(870,000)	(0.61%)	(41.2%)
Decrease in debt service budget (BONDS), primarily due to refinancing savings	(125,057)	(0.09%)	(5.9%)
Other - net of all other increases / (decreases)	(58,994)	(0.04%)	(2.8%)
Total Budget Growth	2,109,134	1.49%	100.00%

Comparisons with Other Westchester / Putnam School Districts

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

Per Pupil Expenditures Among Westchester / Putnam Districts, 2011-12 Actual Expenditures	<u>Rank Order</u> 1 Highest 9 Scarsdale median 46 Lowest	<u>Total Expend. Per Pupil</u> \$41,416 \$27,856 \$25,114 \$17,916
True Tax Rates Among Westchester / Putnam Districts Using State Equalization Rates, 2012-13 Actual	<u>Rank Order</u> 1 Highest median 36 Scarsdale 46 Lowest	<u>True Tax Rate</u> \$37.20 \$19.08 \$16.24 \$8.88
Total Instructional Cost Westchester / Putnam Districts, 2011-12 Actual Expenditures	<u>Rank Order</u> 1 Highest 6 Scarsdale median 46 Lowest	<u>Instruc. Cost Per Pupil</u> \$23,394 \$15,800 \$14,105 \$9,800
Central Administrative & Board of Education Costs Per Pupil Among Westchester / Putnam Districts, 2011-12 Actual Expenditures	<u>Rank Order</u> 1 Highest median 34 Scarsdale 46 Lowest	<u>Admin. Costs Per Pupil</u> \$1,916 \$637 \$506 \$268
Debt Service Per Pupil Among Westchester / Putnam Districts, 2011-12 Actual Expenditures	<u>Rank Order</u> 1 Highest 12 Scarsdale median 46 Lowest	<u>Debt Service Per Pupil</u> \$13,522 \$2,026 \$1,665 \$0

Enrollment Summary

The enrollment projection for the 2013-14 school year forecasts an increase in total pupil population of 42 pupils from 4,753 to 4,795 for an increase of 0.9%.

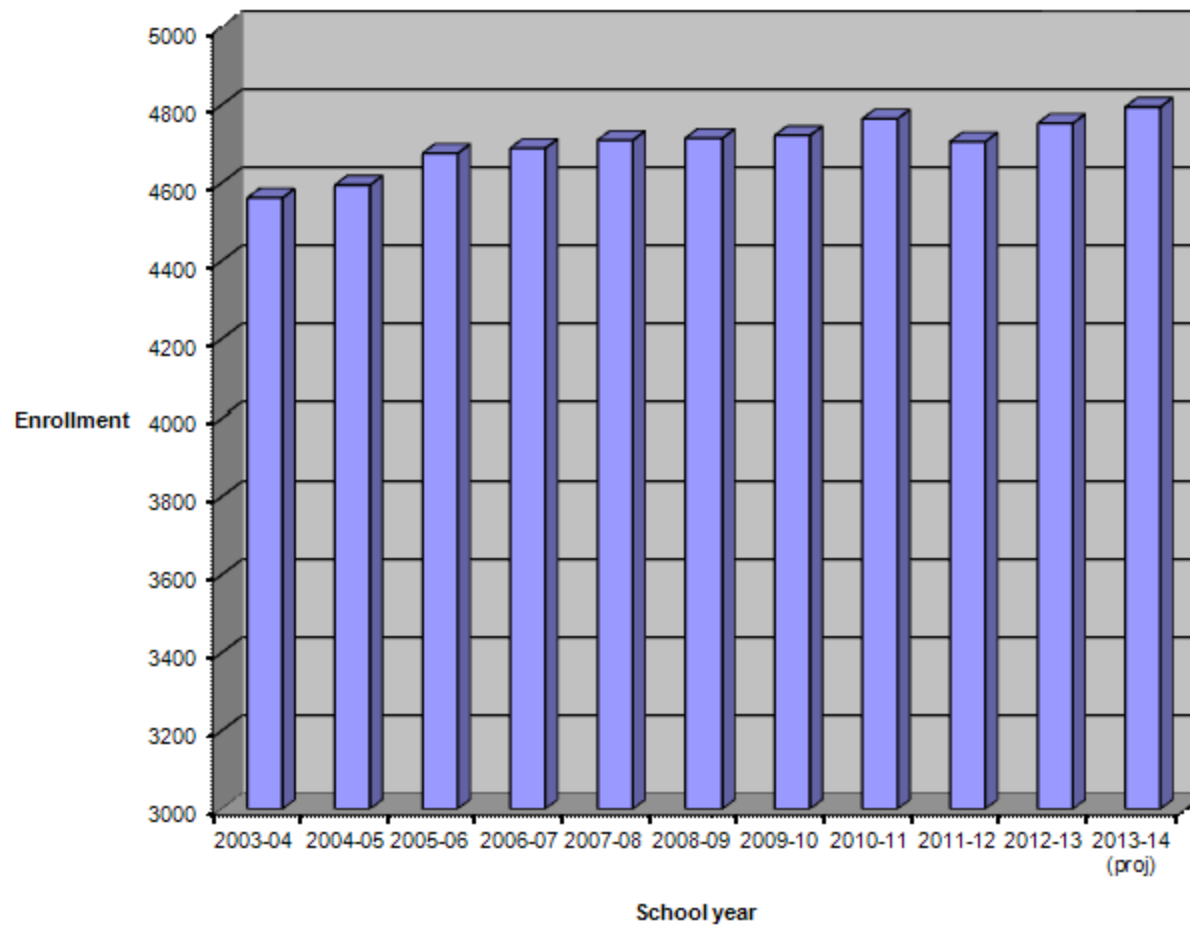
The projected K-5 enrollment forecasts the continuation of a slight reduction at the elementary level from the current 2,132 pupils to 2,117 (inclusive of special education pupils), which is a decline of 15 pupils, for a 0.7% decline.

The projected enrollment for grades 6 through 8 at the Middle School forecasts a reduction of 32 pupils for the 2013-14 school year, with an anticipated enrollment of 1,136 pupils as compared to the current year's 1,168 pupils for a 2.7% decline.

The Senior High School enrollment is projected to increase by 89 pupils from the current 1,453 to 1,542 pupils. The 6.1% increase in student population is attributed to the large incoming 9th grade class.

See Appendix A for detailed pupil enrollment data.

DISTRICT ENROLLMENT - 10 YR GROWTH



Please proceed to the next page

Staffing Summary

The staffing for the 2013-14 proposed budget reflects a reduction of 5.5 teaching positions and an increase of .4 civil service positions. During the past five years (2008-09 to the projected 2013-14) there is a decline of 17.8 professional positions. During this same period of time the civil service staff was reduced by 5.35 positions.

Elementary Schools

Projected elementary enrollment and class-size practice, along with program needs, are the bases for determining staffing at the elementary schools. The proposed 105 elementary classroom sections maintain the District's class size maximums of 22 pupils for grades K through 3, and a maximum of 24 for pupils for grades 4 and 5. This class-size practice results in an average class size of approximately 20 pupils. The District will continue to support special education programs, resulting in six classes for children with special language, learning, and other needs. However, there is a 0.5 reduction in the Learning Resource Center (skills), which is based on the enrollment in each elementary school. The total proposed number of elementary sections including special classes is 111.

Middle School

The proposed staffing of 106.2 positions for the Middle School is a net reduction of three positions because of a decrease in enrollment. Specifically, there is a reduction of one position in home and careers, a reduction of one position in mathematics, and a reduction of one librarian.

High School

The proposed staffing at the Senior High School will be 148. This represents an increase of one position in English, and a decrease of one position in special education. These positions will enable the High School to maintain historical class size norms and to accommodate enrollment growth. The current level of staffing in the library will remain at 2.0 FTE.

District-wide

District-wide positions include central office administrators and teachers who are assigned across the schools and across the grades. The 2012-13 level of 15.2 will be reduced by two positions for a total of 13.2. This is the result of the elimination of the kindergarten dance program and the reduction of 1.0 math helping teacher.

Civil Service

The civil service staff is comprised of nurses, occupational therapists, physical therapists, secretaries, custodians, maintenance workers and groundsman, and middle managers and District services personnel. The proposed 140.65 FTE is an increase from the 2012-13 budget of .4 FTE. The proposed additions include one network specialist, and one computer (AV) technician. There is a proposed 0.6 reduction for a secretary to the psychologist in the elementary schools and a reduction of 1.0 secretary in the AV department due to attrition.

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. The budget also includes a new category assigned to security.

Bus Drivers

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

TOTAL DISTRICT-WIDE STAFFING

	Budget <u>2012-13</u>	Actual <u>2012-13</u>	Actual Projected Increase (Decrease)	Projected <u>2013-14</u>
Senior High School	147.7	148.0	0.0	148.0
Middle School	109.2	109.2	-3.0	106.2
Elementary Schools	180.2	182.8	-0.5	182.3
District-wide	15.2	15.2	-2.0	13.2
Total Professional	452.3	455.2	-5.5	449.7
Civil Service Personnel	139.45	140.25	0.4	140.65
Total District-wide Staffing	591.75	595.45	-5.1	590.35

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

Staffing Ratios Compared to County and State

Based on 2011-12 data (**most recent comparative data available**) supplied by the Information, Reporting and Technology Services Team of the State Education Department, Scarsdale compares with Westchester County and State staffing ratios as follows:

Number of Students Per Staff Member

	State	County	Scarsdale
Total Professional Staff	11.0	10.8	10.2
Classroom Teachers	13.1	12.9	12.3
Administrative Staff*	173.2	164.9	166.5

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

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REVENUE

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

STATE AID

The 2013-14 State Aid revenue is estimated at \$5,788,580, a decrease of \$11,814 or 0.2%. This is due primarily to a decrease in building aid after receiving a “one-time” increase last year relating to the doubling up of building aid for the Energy Performance Contract in the initial year, offset by an increase in other aid.

PRIOR YEAR SURPLUS

This budget returns surplus in the amount of \$4,300,000 to offset next year’s tax levy. This will leave the District with an undesignated reserve balance of approximately \$4.77M or 3.28% of next year’s budget. 4.0% is the maximum allowable per NYS law. Please see pages 57-58 for the fund balance projection.

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 2012-13, the District expects to receive \$871,135 in sales tax revenue, which is less than the budget by \$72,463. For 2013-14 a budget-to-budget decrease of \$55,040 or 5.83% is expected.

TRANSFER FROM RESERVES

The District has continued to transfer anticipated interest earnings from the repair reserve to keep the repair reserve balance at approximately \$432,000. This reserve will be used to help fund repairs and renovations in the 2013-14 budget.

OTHER RECEIPTS

Other Receipts include interest from investment of District funds, charges to other districts for mandated services for students at Immaculate Heart of Mary and the French-American School, fees for use of school buildings by community groups, taxes collected by other municipalities when property lines cross District boundaries, and income from miscellaneous sources. The District also receives tuition for out-of-District students who attend special education classes in Scarsdale. Interest income for 2012-13 is expected to earn 0.30%, annualized; the budget projects only a 0.20% earnings rate for 2013-14.

PROPERTY TAX LEVY

The Board of Education determines the total amount of funds needed to operate the District. Anticipated revenues from sources other than taxes (above) are subtracted from this total; the balance of revenues comes from local property taxes from the towns of Scarsdale and Mamaroneck. Equalization rates set by the Westchester County Tax Commission and the assessment rolls of the two municipalities determine the taxes to be collected from each municipality.

Under the New York State “tax cap”, the tax levy may increase by 2%, plus or minus adjustments as shown on page 14. The “maximum allowable tax levy limit” will vary from district to district. For Scarsdale in 2013-14, the maximum allowable levy limit is 3.12%. This budget proposes tax levy growth of 2.84%, which is below the tax levy limit. A more detailed discussion of the tax levy is shown on pages 13-14.

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

2013-2014 REVENUE BUDGET							
		ADOPTED	ESTIMATED	PROPOSED	\$	%	%
	ACTUAL	BUDGET	ACTUAL	BUDGET	INCREASE (DECREASE)	INCREASE (DECREASE)	INCREASE (DECREASE)
	2011-12	2012-13	2012-13	2013-14	Bud to Bud	Bud to Bud	Bud to Act
STATE AID							
Foundation Aid	3,266,566	3,260,609	3,243,535	3,270,390	9,781	0.30%	0.83%
Building Aid	2,113,149	2,308,117	2,308,117	2,175,410	(132,707)	(5.75%)	(5.75%)
Transportation Aid	277,128	277,128	277,128	277,128	-	0.00%	0.00%
Pupils With Disabilities Aid (Most rolled into Foundation Aid)	173,603	234,232	326,992	244,050	9,818	4.19%	(25.37%)
BOCES Aid	142,638	142,639	142,639	142,639	-	0.00%	0.00%
Textbook and Library Aid	337,230	329,209	337,229	331,407	2,198	0.67%	(1.73%)
Computer Software Aid	75,020	75,020	75,020	75,026	6	0.01%	0.01%
CPR Aid	65,809	66,719	65,809	65,809	(910)	(1.36%)	0.00%
Formula Aid Cut & STAR Cut	-	-	-	-	-	0.00%	0.00%
Grant-in-Aid	-	-	-	-	-	0.00%	0.00%
Deficit Reduction Proposal (NYS) & Other Federal Funds	(920,488)	(893,279)	(911,284)	(793,279)	100,000	(11.19%)	(12.95%)
TOTAL STATE AID	5,530,656	5,800,394	5,865,185	5,788,580	(11,814)	(0.20%)	(1.31%)
NYS STAR AID GRANT	4,631,332	4,723,959	4,383,926	4,230,489	(493,470)	(10.45%)	(3.50%)
PRIOR YEAR SURPLUS	6,867,380	6,313,598	6,313,598	4,300,000	(2,013,598)	(31.89%)	(31.89%)
COUNTY SALES TAX	854,473	943,598	871,135	888,558	(55,040)	(5.83%)	2.00%
RESERVES / TRANSFERS							
Appropriation of Reserve for Repairs	5,000	5,000	5,000	0	(5,000)	(100.00%)	(100.00%)
TOTAL RESERVE / TRANSFERS	5,000	5,000	5,000	0	(5,000)	(100.00%)	(100.00%)
OTHER RECEIPTS							
Interest From Investments	274,156	295,563	230,563	158,063	(137,500)	(46.52%)	(31.44%)
Interest From Reserves	3,930	5,000	5,000	2,500	(2,500)	(50.00%)	(50.00%)
Health Services - Parochial and Private Schools	270,393	251,602	274,449	274,449	22,847	9.08%	0.00%
Building Use Fees	123,230	160,251	125,000	125,000	(35,251)	(22.00%)	0.00%
Boundary Line Taxes	286,761	260,755	292,486	298,336	37,581	14.41%	2.00%
Miscellaneous	276,364	234,045	276,364	276,364	42,319	18.08%	0.00%
Tuition - Special Education	182,447	225,000	165,861	225,000	-	0.00%	35.66%
TOTAL OTHER RECEIPTS	1,417,280	1,432,216	1,369,723	1,359,712	(72,504)	(5.06%)	(0.73%)
PROPERTY TAX LEVY	123,477,125	127,045,773	127,045,773	130,650,863	3,605,090	2.84%	2.84%
Reduction due to STAR Program	(4,631,332)	(4,723,959)	(4,383,926)	(4,230,489)	493,470	(10.45%)	(3.50%)
NET PROPERTY TAX LEVY	118,845,793	122,321,814	122,661,847	126,420,374	4,098,560	3.35%	3.06%
GRAND TOTAL REVENUE (Prior to Capital Reserve)	138,151,914	141,540,579	141,470,414	142,987,713	1,447,134	1.02%	1.07%
Transfer from Repair Reserve to Capital Project Fund	0	0	0	432,000	432,000	100.00%	100.00%
Transfer from Debt Service Reserve	94,207	0	0	230,000	230,000	100.00%	100.00%
Transfer from Reserve for Retirement Contribution	250,000	250,000	250,000	250,000	-	0.00%	0.00%
Transfer from Reserves	344,207	250,000	250,000	912,000	662,000	264.80%	264.80%
GRAND TOTAL REVENUE (Including Capital Reserve)	138,496,121	141,790,579	141,720,414	143,899,713	2,109,134	1.49%	1.54%

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PROPERTY TAX LEVY CAP & FIVE YEAR BUDGET COMPARISON

Property Tax Levy Cap

The property tax cap law, enacted in Chapter 97 of the Laws of 2011, restricts tax levy increases for local governments, most school districts and other smaller independent entities, such as library, fire or water districts, to no more than 2 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 2 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 2%.

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 cost increases greater than 2 percent, certain large legal expenses (tort actions), and the local share of capital expenditures.

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

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

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

School Year	Budget	% Growth	*Tax Cap %
2007-2008	124,852,405		
		2.91%	
2008-2009	128,482,892		
		1.95%	
2009-2010	130,984,259		
		2.87%	
2010-2011	134,743,938		
		2.75%	
2011-2012	138,443,938		
		2.42%	2.99%
2012-2013	141,790,579		
		1.49%	3.12%
2013-2014	143,899,713		
* 2012-13 is the first year of the Property Tax Cap, therefore data is not available for prior years.			

Tax Cap

Notes	
Per 2012/13 Budget	
<p>\$1,070,000 Capital Related Plant Improvements, plus \$9,667,813 Debt Svc Budget, plus \$276,000 bus purchase budget, minus \$11,078 Trans aid on capital, and minus \$2,308,117 Building Aid.</p>	
<p>\$0 Capital Related Plant Improvements, plus \$9,578,152 Debt Svc Budget, plus \$183,083 bus purchase budget, minus \$230,000 transfer from Debt Service Reserve, minus \$11,078 Trans aid on capital, and minus \$2,175,410 Building Aid.</p>	
Per Proposed 2013/14 Budget	

COMPARISON OF TAX RATES PER \$1,000 OF ASSESSED VALUATION FOR THE TOWNS OF SCARSDALE AND MAMARONECK FOR THE YEARS 2002-03 THROUGH 2012-2013 AND PROPOSED TAX RATE FOR 2013-2014							
		SCARSDALE				MAMARONECK	
SCHOOL YEAR	AMOUNT / \$1,000 ASSESSED VALUE	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)		AMOUNT / \$1,000 ASSESSED VALUE	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
2002-2003	533.38				496.21		
		44.68	8.38%			67.24	13.55%
2003-2004	578.06				563.45		
		54.40	9.41%			45.27	8.03%
2004-2005	632.46				608.72		
		50.44	7.98%			48.65	7.99%
2005-2006	682.90				657.37		
		30.26	4.43%			5.10	0.78%
2006-2007	713.16				662.47		
		19.73	2.77%			(23.75)	(3.59%)
2007-2008	732.89				638.72		
		36.67	5.00%			88.08	13.79%
2008-2009	769.56				726.80		
		13.13	1.71%			65.55	9.02%
2009-2010	782.69				792.35		
		18.93	2.42%			44.56	5.62%
2010-2011	801.62				836.91		
		39.32	4.90%			127.51	15.24%
2011-2012	840.93				964.42		
		27.99	3.33%			(81.33)	(8.43%)
2012-2013	868.93				883.09		
2013-2014*	893.39	24.46	2.82%		908.79	25.70	2.91%
Average Annual Increase Since 2002-2003			4.83%				5.90%
Average Annual Increase Since 2008-2009			3.03%				4.87%

*The 2013-2014 tax rate has been estimated using information supplied by the applicable assessor's offices. Actual final rates will vary.

EXPENDITURE SUMMARY

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

The 2013-14 budget provides for added investment of 1.49% to support the educational program, compared with the 2012-13 budget. This is the basis for calculating the tax levy. In addition, the budget-to-actual comparison facilitates understanding of the District's spending needs and patterns.

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

This budget maintains traditional class sizes. It continues to fund a rigorous and rich academic program that includes world language at the elementary schools, and Mandarin instruction in the High School. Recent important curriculum initiatives – programs addressing sustainability, global interdependence, critical thinking through the arts, differentiation of instruction, and a renewed focus on assessment, all integral to our mission of educating students for the 21st century – continue as we incorporate them into the fabric of the educational program. Total investment in these areas, have been reduced by \$84,444 compared to the prior year.

The largest component of any district budget is staff salary and benefits. Almost 80% of the District's educational investment is in staff-related costs, a percentage that is typical in the region. Total enrollment remains essentially flat, but the High School expects 89 more students in the coming year, which will require additional staff.

Most significantly, mandated contributions to the NY State Employees' and Teachers' Retirement Systems continue to increase. The return on the systems' investment portfolios mirrors the experience of the investment markets, but with a lag. The system assesses each school district an amount derived by using a five-year average of investment returns; that average is still being affected by weak market returns of recent years. Increased contributions to retirement systems account for 99% of the 2013-14 budget growth.

Market pressures continue to drive growth in health insurance; the budget for the self-insured employee health plan requires additional investment of 6.0%, consistent with the market. Significant cost-sharing and successful budget-to-actual experiences have provided sizeable annual surpluses in this area in recent years. A deficit in this category is anticipated in 2012-13. This deficit will be covered by a reserve fund maintained for this purpose.

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

A note on salaries. The Triborough amendment to the Taylor Law requires that step and lane increases and all other terms of an expiring public union contract continue in force until a new contract is agreed upon. The salary lines in this document reflect those increases.

2012-13 Projected Actuals & 2013-14 Proposed Budget by Major Expense Section									
MAJOR EXPENSE SECTIONS			2011-12	2012-13	2012-13	2013-14	Budget to		
			Actual	Adopted	Estimate	Proposed	\$ Increase	% Increase	(Decrease)
			Expended	Budget	Expended	Budget	(Decrease)	Budget to	Budget to
								Budget	Est. Exp.
I	GENERAL SUPPORT (Pages 20-34)								
	Board of Education		55,059	50,016	51,235	51,235	1,219	2.44%	0.00%
	Central Administration		2,363,204	2,403,783	2,445,326	2,468,588	64,805	2.70%	0.95%
	Central Services - Plant Dept.		9,373,934	9,778,176	8,986,801	9,929,749	151,573	1.55%	10.49%
	Administrative Technology		602,303	624,990	642,315	678,060	53,070	8.49%	5.57%
	Special Items		1,362,673	991,287	1,304,309	999,722	8,435	0.85%	(23.35%)
	TOTAL GENERAL SUPPORT		13,757,173	13,848,252	13,429,986	14,127,355	279,103	2.02%	5.19%
II	INSTRUCTION (Pages 35-45)								
	Admin & Prog. Improv.		4,858,741	5,136,625	5,138,961	5,086,939	(49,686)	(0.97%)	(1.01%)
	Day School Program		52,561,621	54,258,351	53,914,833	53,916,911	(341,440)	(0.63%)	0.00%
	Special Education		10,925,275	10,957,152	10,919,045	11,269,386	312,234	2.85%	3.21%
	Instructional Support		1,149,327	1,148,814	1,150,418	1,333,206	184,392	16.05%	15.89%
	Pupil Personnel		6,172,384	6,379,561	6,352,212	6,440,094	60,533	0.95%	1.38%
	TOTAL INSTRUCTION		75,667,347	77,880,503	77,475,468	78,046,536	166,033	0.21%	0.74%
III	TOTAL PUPIL TRANS. (Pages 46-48)		3,393,123	3,860,689	3,889,662	3,850,129	(10,560)	(0.27%)	(1.02%)
IV	TOTAL COMMUNITY SVCS. (Pages 49-51)		343,427	348,445	347,303	347,195	(1,250)	(0.36%)	(0.03%)
V	UNDISTRIBUTED (Pages 52-56)								
	Employee Benefits		29,446,865	35,070,842	32,752,517	37,897,268	2,826,426	8.06%	15.71%
	Debt Service - Lease Purchases		1,870,208	1,836,431	1,831,352	1,880,870	44,439	2.42%	2.70%
	Debt Service - Bonds		7,806,489	7,831,382	7,731,882	7,706,325	(125,057)	(1.60%)	(0.33%)
	TOTAL UNDISTRIBUTED		39,123,563	44,738,655	42,315,751	47,484,463	2,745,808	6.14%	12.21%
VI	Transfer to CPF for Plant Improvements		-	1,070,000	1,070,000	-	(1,070,000)	(100.00%)	(100.00%)
	Transfer to Other Funds		27,602	44,035	44,035	44,035	-	0.00%	0.00%
	TOTAL EXPENDITURES		132,312,234	141,790,579	138,572,205	143,899,713	2,109,134	1.49%	3.84%

COMPARISON OF EXPENDITURES						
BY MAJOR BUDGET FUNCTIONS FOR THE YEARS 2007-2008 THROUGH 2011-2012						
CODE	MAJOR FUNCTION	2007-2008 ACTUAL EXPENDITURES	2008-2009 ACTUAL EXPENDITURES	2009-2010 ACTUAL EXPENDITURES	2010-2011 ACTUAL EXPENDITURES	2011-2012 ACTUAL EXPENDITURES
I	GENERAL SUPPORT	\$ 13,944,857	\$ 13,955,250	\$ 13,118,179	\$ 12,517,303	\$ 13,757,173
II	INSTRUCTION	67,693,901	70,996,858	72,819,335	73,191,026	75,667,347
III	PUPIL TRANSPORTATION	3,272,064	3,541,951	3,418,458	3,549,834	3,393,123
IV	COMMUNITY SERVICES	337,337	336,546	317,930	342,963	343,427
V	UNDISTRIBUTED	32,020,819	32,709,864	34,788,503	35,863,342	39,123,563
VI	TRANSFER TO OTHER FUNDS	3,819,398	530,453	530,453	1,544,614	27,602
	SUBTOTAL	121,088,376	122,070,922	124,992,858	127,009,082	132,312,234
	ENCUMBRANCES AT YEAR END	2,324,692	2,590,253	2,751,173	2,608,109	2,039,512
	TOTAL	\$ 123,413,068	\$ 124,661,175	\$ 127,744,031	\$ 129,617,191	\$ 134,351,746

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			2011-12	2012-13	2012-13	2013-14	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
I	GENERAL SUPPORT								
	Board of Education		55,059	50,016	51,235	51,235	1,219	2.44%	0.00%
	Central Administration		2,363,204	2,403,783	2,445,326	2,468,588	64,805	2.70%	0.95%
	Plant Department		9,373,934	9,778,176	8,986,801	9,929,749	151,573	1.55%	10.49%
	Administrative Technology		602,303	624,990	642,315	678,060	53,070	8.49%	5.57%
	Special Items		1,362,673	991,287	1,304,309	999,722	8,435	0.85%	(23.35%)
	TOTAL GENERAL SUPPORT		13,757,173	13,848,252	13,429,986	14,127,355	279,103	2.02%	5.19%
	Encumbrances - Year End		1,235,807	-	-	-	-		
	GRAND TOTAL GENERAL SUPPORT		14,992,980	13,848,252	13,429,986	14,127,355	279,103	2.02%	5.19%

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I. GENERAL SUPPORT

Board of Education

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

			2011-12	2012-13	2012-13	2013-14	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
BOARD OF EDUCATION			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
Salaries			22,334	22,781	24,000	24,000	1,219	5.35%	0.00%
Equipment / Furniture			-	-	-	-	-	0.00%	0.00%
Supplies / Materials			4,333	5,145	5,145	5,145	-	0.00%	0.00%
Contractual and Other			28,392	22,090	22,090	22,090	-	0.00%	0.00%
BOCES Services			-	-	-	-	-	0.00%	0.00%
Total Board of Education			55,059	50,016	51,235	51,235	1,219	2.44%	0.00%

I. GENERAL SUPPORT (Continued)

Central Administration

This budget, totaling \$2,468,588, supports the District's Central Office. It is projected to increase by 2.70% in the coming year, due primarily to legal fees as a result of negotiations.

Chief School Administrator's Office

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

Finance Office

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

Legal Services

This section of the budget provides for outside legal services, including labor negotiations. Legal services related to Special Education are provided for in the Special Education budget on page 41.

Personnel Office

This budget provides for the District's recruitment, labor relations and negotiations, personnel, and benefits management functions. Staff includes the Assistant Superintendent for Personnel and Administrative Services, an assistant, a manager of human resources, and a civil service coordinator. It also includes paid employment advertising and security clearances for new hires.

Public Information

This budget includes production requirements associated with the District newsletter and the salary of the public information assistant, who handles writing, media relations, photography and copy editing for District publications.

							Budget to		
			2011-12	2012-13	2012-13	2013-14	Budget	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
CENTRAL ADMINISTRATION									
Chief School Administrator's Office									
Salaries			501,605	512,680	522,384	522,384	9,704	1.89%	0.00%
Equipment / Furniture			-	-	-	-	-	0.00%	0.00%
Supplies / Materials			2,268	2,569	2,569	2,569	-	0.00%	0.00%
Contractual and Other			12,934	12,647	12,647	11,209	(1,438)	(11.37%)	(11.37%)
BOCES Services			-	-	-	-	-	0.00%	0.00%
Total Chief School Admin. Office			516,806	527,896	537,600	536,162	8,266	1.57%	(0.27%)
Finance Office									
Salaries			955,110	965,535	976,276	979,922	14,387	1.49%	0.37%
Equipment / Furniture			4,710	500	500	500	-	0.00%	0.00%
Supplies / Materials			17,727	23,370	23,370	23,370	-	0.00%	0.00%
Contractual and Other			122,476	97,099	106,099	106,285	9,186	9.46%	0.18%
BOCES Services			2,990	3,074	3,050	3,111	37	1.20%	2.00%
Total Finance Office			1,103,014	1,089,578	1,109,295	1,113,188	23,610	2.17%	0.35%
Legal Services			57,714	72,744	86,124	106,816	34,072	46.84%	24.03%
Personnel Office									
Salaries			463,835	481,868	479,896	479,861	(2,007)	(0.42%)	(0.01%)
Equipment / Furniture			-	-	-	-	-	#DIV/0!	#DIV/0!
Supplies / Materials			9,537	9,587	9,587	9,587	-	0.00%	0.00%
Contractual and Other			89,054	91,279	91,279	91,279	-	0.00%	0.00%
BOCES Services			6,292	6,745	7,500	7,650	905	13.42%	2.00%
Total Personnel Office			568,717	589,479	588,262	588,377	(1,102)	(0.19%)	0.02%
Public Information									
Salaries			86,537	90,374	90,333	90,333	(41)	(0.05%)	0.00%
Equipment / Furniture			-	-	-	-	-	#DIV/0!	#DIV/0!
Supplies / Materials			632	765	765	765	-	0.00%	0.00%
Contractual and Other			29,784	32,947	32,947	32,947	-	0.00%	0.00%
BOCES Services			-	-	-	-	-	0.00%	0.00%
Total Public Information Office			116,953	124,086	124,045	124,045	(41)	(0.03%)	0.00%
TOTAL CENTRAL ADMINISTRATION									
			2,363,204	2,403,783	2,445,326	2,468,588	64,805	2.70%	0.95%

I. GENERAL SUPPORT (Continued)

Facilities Department

The 2013-14 Facilities budget is divided into two parts. The first, Plant Operations, includes expenses relating to the daily operation of the buildings, as well as departmental supervision. The department also supervises capital construction projects and facilities' use by outside organizations. The second part, Plant Maintenance, funds the repair and upkeep of District buildings and grounds.

The Plant Improvement budget, funding major maintenance and infrastructure projects, is now budgeted in two parts of the budget; as a "Transfer to Capital Projects Fund," (p. 18), while a portion continues in the plant budget. This change was made necessary by the calculation of the maximum allowable tax levy limit. (The change was made across all prior year columns to facilitate comparability among budget years.) However, it will be discussed in this section.

Excluding the Plant Improvement budget, the facilities' budgets total \$8,879,749, a decrease of \$48,427 (0.54%) compared to 2012-13. Lower salaries are the result of retirement, illness and death. Most other costs remain relatively flat. The Plant Improvement budget (both Transfer to Capital Projects Fund and General Fund portion) is significantly lower than last year. The Transfer to Capital Projects portion is excluded from the maximum allowable tax levy cap, however in the current year there are no transfers budgeted to be made to the Capital Projects fund. **The requested appropriation from the Wellness Center has been eliminated from the 2013-14 budget.**

- Two custodial positions were eliminated in 2010-11. Budgeted staffing levels for 2013-14 remain the same as 2012-13.
- Budgets for utilities are essentially flat. Currently, natural gas prices are very low, approximately 1/6 the equivalent price of heating oil. The recent projection assumed a surplus of \$400,000 in heating costs. Electricity prices are adjusted monthly to market prices. Electricity costs have fallen due to market conditions, but delivery charges are increasing; rates have increased more than 50% over the last few years. An increase is anticipated in April. Telephone and internet connectivity charges will increase as bandwidth in the buildings is increased.
- Custodial supplies and equipment replacement requests are level. Only essential replacement items have been requested.
- The budget continues to provide for part-time contracted security personnel at Greenacres field on evenings and weekends.
- The contract building equipment line funds maintenance and inspection of HVAC, elevator, playground, gym and other building equipment.
- Funding for general refurbishment in individual buildings has been held level. Principals designate these funds to specific projects. Requests for building refurbishment regularly outstrip allocations.
- Savings in overtime continue to reflect custodial shift changes made several years ago at the elementary schools, which are staffed until 11pm each day. The loss of two positions two years ago was covered by a shift change at the High School, but has impacted daytime operations everywhere. School and community use of the buildings continues to stress custodial staffing levels.
- The request for combined Plant Improvement and Capital Improvement funding is \$1,050,000 (of which \$1,050,000 is shown here and \$0 is shown as a Transfer to Capital Projects Fund - p. 18). This is less than 2012-13. Investment in the buildings represents 0.73% of total budget (well below the 2007-08 level of \$2,105,000.) This is substantially less than the 2% recommended by the National School Boards Association for major maintenance. Most planned projects address basic infrastructure needs.

			2011-12	2012-13	2012-13	2013-14	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
PLANT DEPARTMENT									
Plant Operation									
Salaries			3,419,605	3,512,108	3,424,359	3,514,503	2,395	0.07%	2.63%
Equipment / Furniture			33,230	31,916	31,916	31,916	-	0.00%	0.00%
Supplies / Materials			156,755	166,975	166,975	166,975	-	0.00%	0.00%
Utilities			1,559,332	2,447,289	1,754,289	2,458,940	11,651	0.48%	40.17%
Contractual and Other			90,996	95,250	95,250	95,250	-	0.00%	0.00%
BOCES Services			-	-	-	-	-	0.00%	0.00%
Total Plant Operation			5,259,918	6,253,538	5,472,789	6,267,584	14,046	0.22%	14.52%
Plant Maintenance									
Salaries			905,580	961,698	976,072	1,003,225	41,527	4.32%	2.78%
Equipment / Furniture			104,704	110,115	110,115	110,115	-	0.00%	0.00%
Supplies / Materials			239,851	243,460	243,460	243,460	-	0.00%	0.00%
Contractual and Other			1,028,953	1,109,865	1,084,865	1,030,865	(79,000)	(7.12%)	(4.98%)
Building Maintenance Projects			249,442	249,500	249,500	224,500	(25,000)	(10.02%)	(10.02%)
BOCES Services			-	-	-	-	-	0.00%	0.00%
Total Plant Maintenance			2,528,530	2,674,638	2,664,012	2,612,165	(62,473)	(2.34%)	(1.95%)
Plant Improvements (Budget is split as Transfer to CPF)*									
			1,585,486	850,000	850,000	1,050,000	200,000	23.53%	23.53%
PLANT DEPARTMENT									
			9,373,934	9,778,176	8,986,801	9,929,749	151,573	1.55%	10.49%

*The Plant Improvement budget for 2013-14 totals \$1,050,000. This is \$870,000 less than the prior year combined Capital and Maintenance Plant Improvement budgets. There are no funds budgeted in the current year as a transfer to the Capital Projects Fund (See page18). See page 30 for a detailed listing of all projects.

A. Notes to Plant Operations Budget (1620)

1. Salaries and Overtime

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

Custodial overtime, which has decreased in recent years, usually increases slightly each year to reflect salary growth. The custodial contract is under negotiation, so no increase is reflected in this budget. The loss of two positions at the High School has reduced flexibility and affected overtime. Extraordinary weather conditions also affect this line, although unpredictably. Shift schedules and staffing levels are continually reviewed to accommodate the building use that drives the overtime costs.

2. Supplies and Contractual Supplies

The budget for custodial supplies shows no increase compared to the prior year. This budget also includes items purchased for staff in accordance with the labor contract: work boots, uniforms, etc.

3. Utilities

Utilities are either purchased from single source suppliers or bid in the open market. Heating and electrical consumption are related to outside temperature and usage, and buildings are used increasingly at night for community activities. The energy market remains volatile. Burners may be switched daily between gas and oil, depending on price and temperature. The current year surplus in heating costs is due to both outside temperature and price. Oil prices remain high, but natural gas is much cheaper right now and prices appear stable in the short term. Next year's budget assumes a return to more normal weather patterns.

The New York Power Authority provides electricity to the District. A contract with Westchester County government and its subdivisions beginning January 1, 2007 permits electricity charges to fluctuate based on market factors. Significant increases in electrical delivery charges were granted to Con Edison over the last few years and another increase is expected shortly. However, generation charges continue to be lower than expected. Water is purchased from the Village of Scarsdale. Telephone and internet connectivity will cost more next year as bandwidth increases.

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

4. Contractual and Other Services

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

B. Notes to Plant Maintenance Budget (1621)

1. Salaries

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

2. Equipment

These lines fund equipment for building maintenance and grounds upkeep. For the third consecutive year, we have requested no vehicle purchases.

3. Contractual Services – Maintenance

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

4. 504 Accommodations

This budget line funds building accommodations mandated by Section 504 disability determinations, an unfunded federal mandate. This is a relatively new cost category; requests for air conditioning/HEPA filtration continue to grow. The facilities director works with the special education director in determining reasonable and appropriate accommodations as required by law. This line is funded at \$18,000 for 2013-14. The level of expense, however, is difficult to predict.

5. Building Maintenance Projects - Principals' Allocations

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

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

The following is an update of the long-term facilities improvement plan. The list includes the most urgent projects identified by the District and its engineers. These address safety, security, program and maintenance issues. The request is \$1,050,000, a reduction from last year. Several recent projects have been completed under budget, reflecting competition in the construction trades.

An update on projects funded in 2012-13:

- Replacement of the ventilation system in the Edgewood gym required additional electrical and stage rigging repairs. The final project cost will be \$260,080; the budget was \$220,000.
- Asbestos was removed from the Heathcote stage area, and the antiquated lighting system and electrical wiring, both original to the 1950s building, were replaced. The final cost was \$177,038; the budget was \$160,000.
- At the Middle School, we replaced and widened the exterior stairs (an evacuation route) leading from the upper houses to the field. Despite problems with the original contractor, the project is on budget, with a final cost of \$203,000; the budget was \$200,000.
- At the CHOICE building, the oil tank was replaced and the columns at the building entrance were repaired. Final charges from Westchester County relating to the oil tank have not yet been assessed. The repairs to the columns and handrails were less extensive than anticipated.
- At the High School, we are in the process of connecting the boilers and heat pumps to the building's generator. This project will be completed at an estimated cost of \$124,000; the budget was \$145,000.
- The "eyebrow" windows in the gymnasium were replaced after water infiltrated the area several times during storms last winter. This repair was completed at a cost of \$401,884.
- The serving area in the High School was reconfigured to serve twice as many students in the same period of time. This was done to reduce waiting times at lunch. \$225,000 was requested and the final cost was \$214,886.
- \$300,000 was requested to continue the roofing and masonry repair work that has been funded in this budget each year since 2006-07. The work was completed at a cost of \$265,202. The remaining funds will be rolled into next year's appropriation.
- Additional heating control upgrades are being installed in the buildings. This upgrade will allow more effective zoning, leading to savings from reduced heating costs. The work is currently in process at an estimated cost of \$97,900; the budget was \$125,000.
- \$300,000 was requested to renovate the former auto shop, and convert it into a satellite lounge/cafeteria and small-group instructional space. \$350,000 was requested for expansion of the fitness center into a nearby unused locker room. Last July, the Board requested a more comprehensive master facilities plan. These projects have been put on hold.
- The reconfiguration of the bus depot parking area and installation of new security fencing awaits agreement on a new lease between the Village of Scarsdale and the District. Discussions with the Village are in process.

Requested projects 2013-14

- At Greenacres, the condensate station (a unit that collects condensate from the heating elements and sends it back to the boilers) located near the PTA closet has malfunctioned recently and must be replaced. The estimated cost is \$35,000.
- The main office at Greenacres should be relocated. It is a significant distance from the Sage Terrace entrance with no line of sight. It will be relocated to the room immediately to the right of the vestibule, and a sliding window will be installed so that guest passes can be issued to visitors. Additional cameras will also be installed inside the entrance. Estimated cost is \$75,000.
- At Heathcote, we request funds to upgrade four bathrooms in the kindergarten classes that are original to the building. The estimated cost is \$75,000.
- Large bathrooms located near the auditorium, the band room, and the gyms at the Middle School require renovation. They are more than 60 years old. Finishes and fixtures will be upgraded. Estimated cost is \$150,000.
- The kitchen ceiling at the Middle School is made of asbestos-containing material and must be replaced. Estimated cost is \$50,000.
- The retaining wall at the top of the bus ramp at the Middle School has shifted and is leaning into the ramp. It must be replaced. Estimated cost is \$25,000.
- Funds are requested to expand the commons area at the High School - \$40,000 to provide additional cafeteria seating.

2013-14 continued:

- \$365,000 is requested for roof and masonry repairs on all seven buildings.
- We request \$235,000 for the replacement of all classroom and office door locks. Occupants will be able to lock doors from the inside, but the lock sets will still allow egress without having to locate a key, as required by New York State building codes. They will be installed with master key access to prevent inadvertent lockouts or pranks.
- The Center for Health, Fitness and Learning appropriation of \$325,000 has been removed from the 2013-14 budget.

2013-14 Plant Improvement Budget Request				
SCHOOL	PROJECT	Annual Appropriation	General Fund	Transfer to Capital Fund
EW & FM	None	\$ -	\$ -	
Greenacres	Replace condensate station	\$ 35,000		
	Relocating school office to improve security	\$ 75,000	\$ 110,000	
Heathcote	Renovate kindergarten bathrooms	\$ 75,000	\$ 75,000	
Quaker Ridge	None	\$ -	\$ -	
Middle School	Bathroom renovations (auditorium, band room, gyms A & B)	\$ 150,000		
	Kitchen ceiling asbestos abatement	\$ 50,000		
	Masonry repair: bus ramp retaining wall	\$ 25,000	\$ 225,000	
High School	Expand commons area	\$ 40,000	\$ 40,000	
District-wide	Roof repairs	\$ 365,000		
	Lockset replacement (security measure)	\$ 235,000	\$ 600,000	
TOTAL PLANT IMPROVEMENT		\$ 1,050,000	\$1,050,000	\$ -

I. GENERAL SUPPORT (Continued)

Administrative Technology Budget

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

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

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

Exclusive of contractual obligations, this budget has been decreased over the last few years. This year, the budget will be increased to cover the cost of hardware and software related to new initiatives (finance software, the installation of time clocks, etc.) as well as the renewal cost of software subscriptions.

			2011-12	2012-13	2012-13	2013-14	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
ADMINISTRATIVE TECHNOLOGY									
Administrative Technology									
Salaries			404,261	418,819	436,144	439,066	20,247	4.83%	0.67%
Equipment / Furniture			-	-	-	13,500	13,500	#DIV/0!	#DIV/0!
Supplies / Materials			25,039	25,294	25,294	37,290	11,996	47.43%	47.43%
Contractual and Other			139,240	147,336	147,336	154,663	7,327	4.97%	4.97%
BOCES Services			33,763	33,541	33,541	33,541	-	0.00%	0.00%
TOTAL ADMINISTRATIVE TECHNOLOGY			602,303	624,990	642,315	678,060	53,070	8.49%	5.57%
TOTAL CENTRAL SERVICES			9,976,237	10,403,166	9,629,116	10,607,809	204,643	1.97%	10.16%

I. GENERAL SUPPORT (Continued)

Special Items

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

1. District Insurance

This line provides for the purchase of District-wide liability insurance from the New York Schools Insurance Reciprocal, a not-for-profit consortium owned by the component school districts. This includes general property and liability policies, flood insurance, board liability, surety bonds, and an umbrella policy, as well as student accident insurance from a separate carrier. The budget shows an increase of \$36,567, or 3.73%. The bulk of these funds provide for general liability, automobile liability, and Board liability policies.

2. District Memberships

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

3. BOCES Administrative and Facilities Fees

This line represents a required assessment from the Southern Westchester BOCES for administrative costs, as well as rental fees for classroom space in lower Westchester. It will increase by \$20,704 compared to 2012-13. **See Appendix D for a 10-year history of BOCES assessments.**

4. Tax Certiorari Appropriation

The Certiorari Reserve balance as of June 30, 2012 was \$2,066,443. There is no appropriation for paying refunds in the 2013-14 Budget. Claims will be settled using the balances in the reserve fund. **See Appendix E for a 10-year history of tax certiorari settlements.**

			2011-12	2012-13	2012-13	2013-14	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
SPECIAL ITEMS									
District Insurance			473,039	492,178	509,717	528,745	36,567	7.43%	3.73%
Memberships			30,538	33,254	33,254	34,418	1,164	3.50%	3.50%
BOCES Administration Charge			425,813	415,855	415,855	436,559	20,704	4.98%	4.98%
Tax Certiorari Payments			433,283	50,000	345,483	-	(50,000)	(100.00%)	(100.00%)
TOTAL SPECIAL ITEMS			1,362,673	991,287	1,304,309	999,722	8,435	0.85%	(23.35%)

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			2011-12	2012-13	2012-13	2013-14	Budget to		
			Actual	Adopted	Estimate	Proposed	Budget	% Increase	(Decrease)
			Expended	Budget	Expended	Budget	\$ Increase (Decrease)	Budget to	Budget to
II	INSTRUCTION							Budget	Est. Exp.
	Admin & Prog. Improv.		4,858,741	5,136,625	5,138,961	5,086,939	(49,686)	(0.97%)	(1.01%)
	Day School Program		52,561,621	54,258,351	53,914,833	53,916,911	(341,440)	(0.63%)	0.00%
	Special Education		10,925,275	10,957,152	10,919,045	11,269,386	312,234	2.85%	3.21%
	Instructional Support		1,149,327	1,148,814	1,150,418	1,333,206	184,392	16.05%	15.89%
	Pupil Personnel		6,172,384	6,379,561	6,352,212	6,440,094	60,533	0.95%	1.38%
	TOTAL INSTRUCTION		75,667,347	77,880,503	77,475,468	78,046,536	166,033	0.21%	0.74%
	Encumbrances - Year End		736,889	-	-	-	-		
	GRAND TOTAL INSTRUCTION		76,404,236	77,880,503	77,475,468	78,046,536	166,033	0.21%	0.74%

II. INSTRUCTION

Administration and Program Improvement

Administration and Supervision

The Assistant Superintendent for Instruction is responsible for coordinating the K-12 curriculum, strategic plan implementation, staff development, and supervision of coordinators and specialists. This part of the budget funds the Curriculum Office, including the salaries for all principals and assistant principals as scheduled by contract, and the operating expenses of principals' offices in the seven schools. The budget also includes the salary of the Director of Arts and Aesthetic Education.

Program Improvement - \$353,726

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

Arts and Aesthetic Education Initiative - \$84,633

This budget has been decreased \$10,000 from last year. The investment in arts and aesthetic education addresses the District's strategic goals. Included in this budget are funds for: (1) Lincoln Center programs for all seven schools; (2) relationships with external art institutions; (3) visiting artists and associated programs.

Interdependence Institute - \$26,936

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

Scarsdale Teachers Institute - \$271,564

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

The Center for Innovation - \$25,000

The purpose for the Center for Innovation is to re-imagine teaching and learning, develop new models of instruction, explore the role of technology in transforming instruction, and to foster widespread change, beyond a single classroom or teacher. The allocation will fund teacher project proposals, consultants, speakers, conference, and site visit expenses. Next steps include adding a school board member to the grant recommendation committee, expanding the RFP process beyond the faculty to elicit proposals from collaborative teams of teachers, students and community members, hosting additional speakers for teachers and the community, and continuing to convene focus groups for students and community members to gather feedback.

Professional Development

• Professional Development Grants - \$123,972

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

• Enhancing Instruction in Academic Subject Areas - \$67,900

The budget supports the professional development of elementary grade teachers. This allocation will be added to the funds annually provided through a New York State grant to provide at least \$127,900 next year for professional developers/consultants who are working with classroom teachers on strategies for implementing the District's balanced literacy, science, social studies, inquiry research, and mathematics programs. This level of investment is expected to continue for at least one more year as we deepen and strengthen our elementary program in these areas.

Sustainability Initiative - \$69,000

The budget is the same as last year. It includes funding for sustainability projects in each of the schools and the school gardens program that includes in-class instruction and outside organic garden work.

Research - \$50,600

One of the District's strategic goals is to use data to improve instruction. This budget includes \$18,750 to bring in committees of college professors who work with teachers to develop, validate and assess High School curricular offerings. This budget also reduces the funds to develop the District's program to assess progress on strategic initiatives to \$31,850 from \$51,850.

							Budget to		
INSTRUCTION		2011-12	2012-13	2012-13	2013-14		Budget	% Increase (Decrease)	
		Actual	Adopted	Estimate	Proposed	\$ Increase		Budget to	Budget to
ADMIN. AND PROGRAM IMPROV.		Expended	Budget	Expended	Budget	(Decrease)		Budget	Est. Exp.
Asst. Sup't. for Instruction's Office									
Salaries		334,824	346,855	340,067	341,263	(5,592)		(1.61%)	0.35%
Equipment / Furniture		-	-	-	-	-		0.00%	0.00%
Supplies / Materials		369	9,247	9,247	9,247	-		0.00%	0.00%
Contractual and Other		8,572	29,100	29,100	29,352	252		0.87%	0.87%
BOCES Services		-	-	-	-	-		0.00%	0.00%
Total Assist. Sup't for Instruc. Office		343,765	385,202	378,414	379,862	(5,340)		(1.39%)	0.38%
Supervision									
Salaries									
Salaries - Edgewood		262,469	269,863	269,718	269,863	-		0.00%	0.05%
Salaries - Fox Meadow		281,590	288,985	278,424	297,271	8,286		2.87%	6.77%
Salaries - Greenacres		265,995	265,279	266,528	270,356	5,077		1.91%	1.44%
Salaries - Heathcote		259,281	266,779	266,778	266,779	-		0.00%	0.00%
Salaries - Quaker Ridge		314,620	282,119	322,117	321,730	39,611		14.04%	(0.12%)
Salaries - Middle School		743,947	764,179	773,505	785,490	21,311		2.79%	1.55%
Salaries - High School		1,158,775	1,206,908	1,210,574	1,163,721	(43,187)		(3.58%)	(3.87%)
Salaries - Districtwide		88,683	91,565	90,457	91,565	-		0.00%	1.22%
Total Salaries		3,375,360	3,435,677	3,478,101	3,466,775	31,098		0.91%	(0.33%)
Equipment / Furniture		9,230	14,702	14,702	13,100	(1,602)		(10.90%)	(10.90%)
Supplies / Materials		58,407	58,341	58,341	61,551	3,210		5.50%	5.50%
Contractual and Other		71,885	84,928	84,928	92,320	7,392		8.70%	8.70%
BOCES Services		-	-	-	-	-		0.00%	0.00%
Total Supervision - Principals' Offices		3,514,883	3,593,648	3,636,072	3,633,746	40,098		1.12%	(0.06%)
Program Improvement		294,029	330,660	330,660	353,726	23,066		6.98%	6.98%
Arts & Education Initiative		74,586	94,633	86,633	84,633	(10,000)		(10.57%)	(2.31%)
Interdependence Institute		15,929	26,936	26,936	26,936	-		0.00%	0.00%
Teachers' Institute		265,334	270,301	270,001	271,564	1,263		0.47%	0.58%
The Center for Innovation		(1,000)	100,000	100,000	25,000	(75,000)		(75.00%)	(75.00%)
Professional Development		228,884	190,645	190,645	191,872	1,227		0.64%	0.64%
Sustainability Initiative		40,130	69,000	69,000	69,000	-		0.00%	0.00%
Research		82,200	75,600	50,600	50,600	(25,000)		(33.07%)	0.00%
Sub-Total Staff Development		1,000,093	1,157,775	1,124,475	1,073,331	(84,444)		(7.29%)	(4.55%)
TOTAL ADMIN. & IMPROVEMENT		4,858,741	5,136,625	5,138,961	5,086,939	(49,686)		(0.97%)	(1.01%)

II. INSTRUCTION (Continued)

Teaching – Day School Program

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

In New York State, teacher salaries must be established through collective bargaining under the Taylor Law. The contract with the Scarsdale Teachers Association is currently under negotiation. 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 hold highly educated and effective teachers by providing salaries that have historically been among the most favorable in the metropolitan area. This plan has enabled the recruitment of veteran faculty from public and independent schools across the country. It has been particularly important in view of the challenges of attracting professionals to a community that is widely known for its demanding expectations for instruction, and of the area's high cost of living.

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

At the High School, 2.4 FTE additional teaching positions are proposed, while enrollment decreases at the Middle School will lead to a reduction of three existing positions. The program in Kindergarten dance will be eliminated. In addition, there will be a 1.0 FTE reduction in helping teachers and we are not budgeting for an unassigned position in the current year. An assumed "turnover" savings of \$850,000 has been included in the salary calculations.

Non-salary instructional costs are allocated to each building on a per-pupil basis. Principals then assign these funds to specific departments based on need. Funds for non-salary instructional costs were reduced by 5% at all schools for 2009-10; the per-pupil allocation for 2010-11 was reduced an additional 3% and the 2011-12 per-pupil allocation was cut by another 10%. For 2012-13 and 2013-14 this allocation was not further reduced. Additional funds were added to the textbook budget for next year to cover the high cost of Singapore math materials.

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

			2011-12	2012-13	2012-13	2013-14	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
INSTRUCTION (Continued)									
Day School Program									
Salaries									
Salaries - Edgewood		✓	4,111,504	✓ 4,374,506	✓ 4,274,841	4,347,195	(27,311)	(0.62%)	1.69%
Salaries - Fox Meadow		✓	4,548,991	✓ 4,564,345	✓ 4,757,742	4,799,578	235,233	5.15%	0.88%
Salaries - Greenacres		✓	4,309,815	✓ 4,328,580	✓ 4,150,474	4,224,410	(104,170)	(2.41%)	1.78%
Salaries - Heathcote		✓	3,904,235	✓ 3,938,636	✓ 4,039,284	4,086,188	147,552	3.75%	1.16%
Salaries - Quaker Ridge			4,465,951	4,445,558	4,618,192	4,704,032	258,474	5.81%	1.86%
Sub-Total Salaries Elem. Schools			21,340,496	21,651,625	21,840,533	22,161,403	509,778	2.35%	1.47%
Salaries - Middle School			11,999,661	12,433,476	12,145,749	12,018,528	(414,948)	(3.34%)	(1.05%)
Salaries - High School			16,061,343	16,990,098	16,813,186	17,253,885	263,787	1.55%	2.62%
Salaries - Districtwide			1,604,305	1,601,831	1,534,043	737,373	(864,458)	(53.97%)	(51.93%)
Total Salaries			51,005,806	52,677,030	52,333,512	52,171,190	(505,840)	(0.96%)	(0.31%)
Equipment / Furniture			138,953	176,237	176,237	189,261	13,024	7.39%	7.39%
Supplies / Materials			1,053,059	982,264	982,264	1,067,752	85,488	8.70%	8.70%
Contractual and Other			333,448	380,075	380,075	445,963	65,888	17.34%	17.34%
BOCES Services			30,356	42,745	42,745	42,745	-	0.00%	0.00%
Total Day School Program			52,561,621	54,258,351	53,914,833	53,916,911	(341,440)	(0.63%)	0.00%

II. INSTRUCTION (Continued)

Special Education Budget

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

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

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

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

			2011-12	2012-13	2012-13	2013-14	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
INSTRUCTION (Continued)									
Special Education									
Salaries - All Schools			7,130,133	7,046,419	7,391,413	7,403,330	356,911	5.07%	0.16%
Other Costs			33,006	20,799	20,799	20,799	-	0.00%	0.00%
BOCES Services			2,123,426	2,094,902	1,761,039	2,089,275	(5,627)	(0.27%)	18.64%
Contractual School Services			1,638,710	1,795,032	1,745,793	1,755,981	(39,051)	(2.18%)	0.58%
Total Special Education			10,925,275	10,957,152	10,919,045	11,269,386	312,234	2.85%	3.21%

II. INSTRUCTION (Continued)

Instructional Support

Audio Visual and Technical Support Services

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

The Technical Support Services department is responsible for specifying, purchasing, and installing District AV and computer hardware, as well as for maintaining District A/V and computer inventory. It is also responsible for sound and stage lighting systems District-wide, as well as for the installation and maintenance of mounted classroom data projectors and SMART Boards.

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

Exclusive of contractual obligations, this budget has been decreased over the last few years. This year, the budget will grow in one area to cover the cost of training and travel for the technical staff (training costs were removed from last year's budget), with an overall reduction in the budget due to the elimination of secretarial staff.

Instructional Computers

This budget includes salaries for the director of technology, network administrator and hardware technicians. Funds are requested for two additional positions, one in network administration and one technician to support the instructional technology program in the buildings. It also provides \$120,000 for software, of which approximately \$75,000 is "reimbursed" by state software aid. This budget also supports the District Web-based content management system and District Web site, helping to facilitate the distribution of online documents and decreasing paper use.

Lease-purchase for the long-range technology plan is funded through debt service, but is discussed here. Hardware and software support the District technology plan and the Board's Strategic Plan. Funds for the next phase of the plan increase to \$1,128,000 for next year. Most of this budget will replace computers in classrooms and labs, as well as purchase items such as printers and data projectors. It will fund the replacement of portions of the network infrastructure. The budget also provides for District Internet access and government-mandated Internet filtering services.

Exclusive of contractual obligations, this budget has been decreased over the last few years. This year, the budget will increase due to maintenance and software management costs related to the installation of wireless networks at the Middle School and High School. In addition, costs related to Internet bandwidth and filtering have increased in this budget due to increased Internet use and NYSED recommendations for Internet bandwidth.

			2011-12	2012-13	2012-13	2013-14	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
INSTRUCTIONAL SUPPORT									
Audio-Visual Services									
Salaries			339,518	352,736	351,396	307,871	(44,865)	(12.72%)	(12.39%)
Equipment / Furniture			8,058	2,449	2,449	6,000	3,551	145.00%	145.00%
Supplies / Materials			17,916	21,250	21,250	20,000	(1,250)	(5.88%)	(5.88%)
Contractual and Other			47,091	46,500	46,500	51,199	4,699	10.11%	10.11%
BOCES Services			-	-	-	-	-	#DIV/0!	0.00%
Total Audio Visual Services			412,584	422,935	421,595	385,070	(37,865)	(8.95%)	(8.66%)
Instructional Computers									
Salaries			392,997	403,189	406,133	561,576	158,387	39.28%	38.27%
Consulting Fees			750	2,000	2,000	2,000	-	0.00%	0.00%
Instructional Computer Software			105,399	120,000	120,000	120,000	-	0.00%	0.00%
Other Expenses			232,884	195,690	195,690	259,560	63,870	32.64%	32.64%
BOCES Services			4,712	5,000	5,000	5,000	-	0.00%	0.00%
Total Instructional Computers			736,743	725,879	728,823	948,136	222,257	30.62%	30.09%
TOTAL INSTRUCTIONAL SUPPORT			1,149,327	1,148,814	1,150,418	1,333,206	184,392	16.05%	15.89%

II. INSTRUCTION (Continued)

Pupil Personnel Services

Guidance

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

Contractual services included in this budget include the fee for social workers at the Middle and High Schools provided by the Scarsdale Family Counseling Service (SFCC). The cost of the program for 2012-13 is \$209,444. The 2013-14 budget for SFCC is \$216,872, a 3.5% increase.

Psychological Services

This budget provides for the salaries, equipment, supplies and other items necessary to provide psychological services to all seven schools. Staffing is flat. Exclusive of contractual obligations, these budgets have remained flat.

Health Services

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

Interscholastic Athletics

This budget provides for the salaries, equipment, supplies, transportation and officiating fees for the interscholastic athletics program. The budget shows increases in the current year as a result of needs relating to the modified sports program at the Middle School and a reassignment of the office aides' salary to the interscholastic athletics budget. **See Appendix G – pp. 3-5 for detailed coaching summary.**

			2011-12	2012-13	2012-13	2013-14	Budget to		
			Actual	Adopted	Estimate	Proposed	Budget	% Increase	(Decrease)
			Expended	Budget	Expended	Budget	\$ Increase	Budget to	Budget to
							(Decrease)	Budget	Est. Exp.
PUPIL PERSONNEL SERVICES									
Guidance									
Salaries			2,348,437	2,404,361	2,374,671	2,389,916	(14,445)	(0.60%)	0.64%
Equipment / Furniture			-	-	-	-	-	#DIV/0!	#DIV/0!
Supplies / Materials			2,416	3,349	3,349	3,349	-	0.00%	0.00%
Contractual and Other			229,559	233,061	233,061	233,158	97	0.04%	0.04%
BOCES Services			-	-	-	-	-	0.00%	0.00%
Total Guidance			2,580,411	2,640,771	2,611,081	2,626,423	(14,348)	(0.54%)	0.59%
Psychological Services									
Salaries			1,419,534	1,449,926	1,434,872	1,429,690	(20,236)	(1.40%)	(0.36%)
Equipment / Furniture			413	600	600	600	-	0.00%	0.00%
Supplies / Materials			5,076	8,241	8,241	8,241	-	0.00%	0.00%
Contractual and Other			259	837	837	837	-	0.00%	0.00%
BOCES Services			-	-	-	-	-	0.00%	0.00%
Total Psychological Services			1,425,282	1,459,604	1,444,550	1,439,368	(20,236)	(1.39%)	(0.36%)
Health Services									
Salaries			879,106	903,652	940,421	942,817	39,165	4.33%	0.25%
Equipment / Furniture			-	970	970	970	-	0.00%	0.00%
Supplies / Materials			14,942	20,173	20,173	20,173	-	0.00%	0.00%
Contractual and Other			182,665	226,512	226,512	226,512	-	0.00%	0.00%
BOCES Services			-	-	-	-	-	0.00%	0.00%
Total Health Services			1,076,713	1,151,307	1,188,076	1,190,472	39,165	3.40%	0.20%
Interscholastic Athletics									
Salaries			813,041	846,514	811,514	868,074	21,560	2.55%	6.97%
Equipment / Furniture			13,121	14,353	14,353	21,853	7,500	52.25%	52.25%
Supplies / Materials			20,357	28,249	28,249	35,749	7,500	26.55%	26.55%
Contractual and Other			138,101	140,307	146,807	146,807	6,500	4.63%	0.00%
BOCES Services			105,357	98,456	107,582	111,348	12,892	13.09%	3.50%
Total Interscholastic Athletics			1,089,978	1,127,879	1,108,505	1,183,831	55,952	4.96%	6.80%
TOTAL PUPIL PERSONNEL SVCS.									
			6,172,384	6,379,561	6,352,212	6,440,094	60,533	0.95%	1.38%

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			2011-12	2012-13	2012-13	2013-14	Budget to		
			Actual	Adopted	Estimate	Proposed	Budget	% Increase	(Decrease)
			Expended	Budget	Expended	Budget	\$ Increase	Budget to	Budget to
							(Decrease)	Budget	Est. Exp.
III	TOTAL PUPIL TRANSPORTATION		3,393,123	3,860,689	3,889,662	3,850,129	(10,560)	(0.27%)	(1.02%)
	Encumbrances - Year End		28,354	-	-	-	-		
	GRAND TOTAL PUPIL TRANS.		3,421,477	3,860,689	3,889,662	3,850,129	(10,560)	(0.27%)	(1.02%)

III. PUPIL TRANSPORTATION

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

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

- All Scarsdale students residing 1.5 miles or more from the District school they attend are eligible for transportation. The District provides transportation for 1,891 students for education programs in the District, or about 40% of District students. This percentage remains relatively consistent over time.
- By law, the District must transport students living 1.5 miles or more from private/parochial schools located within a 15-mile radius of their Scarsdale address. Special education students attending District-approved programs inside and outside Scarsdale are eligible for transportation without regard to distance. We transport 364 students to 74 private, parochial and special education programs both in and out of Scarsdale. We also transport local parochial school students to special education services in District buildings. Special education students now require eight bus monitors to provide supervision. The department works with the Special Education Director to determine this staffing.
- The District transports students to athletic and other extracurricular events and on school-related field trips where possible.

The District transports a small number of students from other districts to schools attended by Scarsdale residents. Fees are collected for these arrangements, estimated this year at \$11,000. The District continues to seek these arrangements where they are consistent with the needs of Scarsdale students. This budget assumes continuation of these fees.

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

The drivers' contract was settled four years ago with no increase for the first two years and a 1.5% increase for both 2011-12 and 2012-13. The contract is currently under negotiation. Fuel costs have increased recently. This budget assumes a cost per gallon of \$3.49 for 2013-14; as of December 31, 2012, the District's price was \$3.61 for diesel fuel, and \$3.08 for gasoline, compared to a budgeted cost of \$3.50 per gallon.

A long-range vehicle replacement program is supported by a rigorous evaluation process. Unable to keep up with planned replacement of large buses, however, the District negotiated a lease-purchase of eight large buses in 2005 to replace those bought from 1988 to 1990. That lease has concluded. We request funds in 2013-14 to purchase three vehicles: one large buse and two mini-buses. No large buses were purchased in 2007-08 and 2011-12 and one each was purchased in 2008-09, 2009-10 and 2010-11. If we do not replace buses as scheduled, we will need to enter into a new lease-finance arrangement in coming years. The equipment line also includes an allowance for replacing radio equipment. **See Appendix H for detailed vehicle information.**

Contracted Services is the second largest component of this budget. This portion includes maintenance/repair of the District's fleet, and transportation not provided by District vehicles. Maintenance costs continue to rise, but timely maintenance and repair of vehicles is critical to the safety of students and drivers. Since 1991, the District has shared the cost of the Village maintenance garage and contracted with the Village for inspections, maintenance, and needed repairs. We are in the process of negotiating a new contract with the Village, retroactive to July 1, 2012. We have estimated the rental cost for this space at \$125,000, which will include an increase in leased space to better accommodate the buses. This cost-effective relationship has improved the efficiency and effectiveness of our maintenance program, as evident from outstanding report cards (the equivalent of an "A") from the state's Dept. of Transportation.

			2011-12	2012-13	2012-13	2013-14	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
DISTRICT OPERATED VEHICLES									
Salaries			2,239,586	2,290,949	2,297,297	2,311,106	20,157	0.88%	0.60%
Equipment / Furniture			87,154	279,000	282,225	186,083	(92,917)	(33.30%)	(34.07%)
Supplies / Materials			256,719	326,850	320,850	327,350	500	0.15%	2.03%
Contractual and Other			18,105	43,700	43,700	43,700	-	0.00%	0.00%
BOCES Services			-	-	-	-	-	#DIV/0!	#DIV/0!
Total District Operated Vehicles			2,601,564	2,940,499	2,944,072	2,868,239	(72,260)	(2.46%)	(2.58%)
CONTRACTUAL SERVICES									
Garage Equipment			-	-	-	-	-	100.00%	100.00%
Vehicle Maint. & Repair			747,620	793,600	780,000	814,500	20,900	2.63%	4.42%
Lease - Maintenance Facility			-	85,000	125,000	125,000	40,000	47.06%	0.00%
Contractual and Other			34,680	27,140	26,140	27,140	-	0.00%	3.83%
Athletics & Extracurricular			7,517	10,000	10,000	10,800	800	8.00%	8.00%
BOCES Services			1,742	4,450	4,450	4,450	-	0.00%	0.00%
Total Contractual Services			791,559	920,190	945,590	981,890	61,700	6.71%	3.84%
TOTAL TRANSPORTATION			3,393,123	3,860,689	3,889,662	3,850,129	(10,560)	(0.27%)	(1.02%)

Please proceed to the next page

			2011-12	2012-13	2012-13	2013-14	Budget to			
			Actual	Adopted	Estimate	Proposed	Budget	% Increase	(Decrease)	
			Expended	Budget	Expended	Budget	\$ Increase	Budget to	Budget to	
							(Decrease)	Budget	Est. Exp.	
IV	TOTAL COMMUNITY SVCS.		343,427	348,445	347,303	347,195	(1,250)	(0.36%)	(0.03%)	
	Encumbrances - Year End		-	-	-	-	-			
	GRAND TOTAL COMMUNITY SVCS.		343,427	348,445	347,303	347,195	(1,250)	(0.36%)	(0.03%)	

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. Negotiations between the District and the custodial and secretarial unions for 2013-14 is ongoing.

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

Recreation Department

This is custodial overtime related to use of school buildings by the Village's Recreation Department. The school 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 for this overtime.

Teen Center

This budget includes funding for the Scarsdale Teen Center at the same funding level as last year. Responsibility for the Teen Center has been shared jointly by the Village and the School District.

Census

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

			2011-12	2012-13	2012-13	2013-14	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
CIVIC ACTIVITIES									
Recreation Department			28,324	36,640	36,640	36,640	0	0.00%	0.00%
Community Groups			57,090	42,830	42,830	42,830	0	0.00%	0.00%
School Functions			126,751	134,333	134,333	134,333	0	0.00%	0.00%
Teen Center			65,000	65,000	65,000	65,000	-	0.00%	0.00%
	Total Civic Activities		277,165	278,803	278,803	278,803	0	0.00%	0.00%
CENSUS			66,261	69,642	68,500	68,392	(1,250)	(1.79%)	(0.16%)
TOTAL COMMUNITY SVC.			343,427	348,445	347,303	347,195	(1,250)	(0.36%)	(0.03%)

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			2011-12	2012-13	2012-13	2013-14	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
V	UNDISTRIBUTED								
	Employee Benefits		29,446,865	35,070,842	32,752,517	37,897,268	2,826,426	8.06%	15.71%
	Debt Service - Lease Purchases		1,870,208	1,836,431	1,831,352	1,880,870	44,439	2.42%	2.70%
	Debt Service - Bonds		7,806,489	7,831,382	7,731,882	7,706,325	(125,057)	(1.60%)	(0.33%)
	TOTAL UNDISTRIBUTED		39,123,563	44,738,655	42,315,751	47,484,463	2,745,808	6.14%	12.21%
	Encumbrances - Year End		38,462	-	-	-	-		
	GRAND TOTAL UNDISTRIBUTED		39,162,025	44,738,655	42,315,751	47,484,463	2,745,808	6.14%	12.21%

V. UNDISTRIBUTED COSTS

Employee Benefits

Teachers Retirement System/Employee Retirement System Assessments

These are mandatory contributions to the two NYS Retirement Systems. Assessments for the 2013-14 budget will rise significantly as a result of diminished investment returns for the state-managed systems. For the Employee Retirement System (ERS), the required contribution for 2012-13 was 18.9% of salary; for 2013-14, that rate will increase to 20.9%, or growth of 10.6%. The Teachers Retirement System (TRS) contribution for 2012-13 was 11.84% of salary; for 2013-14, that rate will increase to an estimated 16.25%, a 37.2% increase.

Social Security/Medicare

This represents the District's share of the FICA tax. For 2013 the maximum wage base is \$113,700. Because the District's fiscal year covers two calendar years, we must estimate the maximum wage for 2014. This budget assumes a 2014 maximum wage base of \$117,300. Coupled with contractual salary increases, this will result in a 0.45% budget-to-budget increase in FICA expense.

Health Insurance

Regional health care costs will again increase, consistent with the market. The District's health insurance consultants have recommended that the proposed budget for the District's self-insured health plan reflect a 6.0% increase to \$14,625,388 (budget-to-budget). This is consistent with the market. Employee cost-sharing (overall, 17% of costs) has created direct program savings. The District also purchases stop-loss insurance to reduce its risk from excessive claims volatility.

Dental Insurance and Other Union Welfare Funds

The Scarsdale Teachers Association, regardless of the union affiliation of the employee, manages dental insurance and other items included in the District's benefit package. The District pays the STA a contractually stipulated amount, times the number of covered employees. The estimated 2013-14 contribution is \$1,722 per full-time employee, a reduction from last year's budget. This is contractually negotiated.

Life Insurance

The District pays for term life insurance for nearly all District employees. The cost reflects a significant decrease due to a renegotiated rate.

Unemployment Insurance

While the District does not pay unemployment insurance premiums, it is required to reimburse the state on a dollar-for-dollar basis for any employees determined to be eligible for Scarsdale coverage. These costs are projected to increase slightly next year.

Workers' Compensation

This mandated coverage is estimated to increase by 1.4% compared to the current year. These increases are based on the District's recent experience in our workers' compensation consortium as well as a loss of earnings on the consortium investments.

Other Benefits

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

							Budget to		
UNDISTRIBUTED EXPENSES		2011-12	2012-13	2012-13	2013-14		Budget	% Increase (Decrease)	
		Actual	Adopted	Estimate	Proposed	\$ Increase		Budget to	Budget to
		Expended	Budget	Expended	Budget	(Decrease)		Budget	Est. Exp.
EMPLOYEE BENEFITS									
Teachers' Retirement		6,720,440	9,541,077	7,418,899	11,366,160	1,825,083		19.13%	53.21%
Employees' Retirement		2,331,649	3,446,450	2,538,377	3,714,501	268,051		7.78%	46.33%
Social Security / Medicare		5,200,750	5,648,000	5,398,000	5,673,515	25,515		0.45%	5.10%
Health Insurance *		12,663,446	13,800,361	14,800,361	14,625,388	825,027		5.98%	(1.18%)
Dental Insurance		1,041,810	1,055,356	1,031,478	1,033,200	(22,156)		(2.10%)	0.17%
Life Insurance		331,285	344,620	330,424	210,445	(134,175)		(38.93%)	(36.31%)
Unemployment Insurance		71,787	65,280	65,280	66,586	1,306		2.00%	2.00%
Workers' Compensation		472,579	519,048	519,048	526,573	7,525		1.45%	1.45%
Other Benefits		613,119	650,650	650,650	680,900	30,250		4.65%	4.65%
TOTAL EMPLOYEE BENEFITS		29,446,865	35,070,842	32,752,517	37,897,268	2,826,426		8.06%	15.71%

*In addition to the amount budgeted above for Health Insurance, the District also maintains a Reserve for Health Insurance. This reserve is shown on Page 58. The District has maintained a Reserve for Health Insurance since the Plan's inception in 1989. However, in 2011 we were informed due to a recent NYS Comptroller's re-interpretation of GML 6-n relating to insurance reserves, that this reserve is no longer consistent with current law. The District has and will continue to work with the NYS Comptroller's office and NYS legislators to find a permanent solution.

V. UNDISTRIBUTED COSTS (Continued)

Debt Service

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

In September 2008, the District refinanced the outstanding balances of the January 2000 and December 2000 debt, saving \$544,000 over a seven year period or an average of \$78,000 per year.

In October 2010, the District refinanced the outstanding balances of the June 2002 debt, saving \$2.7M over a nine-year period or an average of \$300,000 per year.

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

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

The Business Office periodically reviews the remaining debt (only the 2004 issuance remains) to determine if it can be refinanced at a savings, despite the existence of call provisions and other penalties attached to this more recent debt issue.

This category also includes installment purchase payments for the District's long-range technology plan as noted on p.42. The District is planning to purchase \$1,128,000 in computer equipment as a continuation of its long-range replacement plan, which represents the first increase in this area since the inception of the program. Both borrowing costs and the cost of equipment have decreased, which have increased purchasing power. **See Appendix J, page 4.**

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

See Appendix J for other Debt Service details.

UNDISTRIBUTED EXPENSES		2011-12	2012-13	2012-13	2013-14	Budget to		% Increase	(Decrease)
(CONTINUED)		Actual	Adopted	Estimate	Proposed	\$ Increase		Budget to	Budget to
		Expended	Budget	Expended	Budget	(Decrease)		Budget	Est. Exp.
DEBT SERVICE									
Lease Purchases									
Lease Purchase - Computers		973,687	966,902	961,823	1,011,341	44,439		4.60%	5.15%
Lease Purchase - Energy Performance Contract		659,550	621,195	621,195	621,195	-		0.00%	0.00%
Lease Purchase - Copiers		236,971	248,334	248,334	248,334	-		0.00%	0.00%
Lease Purchase - Buses		-	-	-	-	-		#DIV/0!	#DIV/0!
Total Lease Purchases		1,870,208	1,836,431	1,831,352	1,880,870	44,439		2.42%	2.70%
Bonds									
Principal Payments		5,785,000	6,005,000	6,050,000	6,080,000	75,000		1.25%	0.50%
Interest Payments		2,021,489	1,826,382	1,681,882	1,626,325	(200,057)		(10.95%)	(3.30%)
Total Bonds		7,806,489	7,831,382	7,731,882	7,706,325	(125,057)		(1.60%)	(0.33%)
TOTAL DEBT SERVICE		9,676,698	9,667,813	9,563,234	9,587,195	(80,618)		(0.83%)	0.25%

Budget Surplus and Fund Balance

Budget surplus is created when expenditures are less than revenues. The Board may retain some or all of a budget surplus in several reserves designated by state law, or return a portion of it to taxpayers as a reduction to the tax levy. The most recent fund balance estimate for June 30, 2013 is \$15.61M. This is approximately \$250,000 more than the April 2012 estimate, a difference of 0.17% of the budget. Based on the most recent information, we now expect surpluses in teaching salaries, heating costs, and electric costs. These surpluses will be offset partially by an estimated deficit in special education. Health Insurance costs are expected to be over-budget; the plan is to fund this deficit using the health insurance reserve.

The plan is to use all additional surplus from the current year to offset 2013-14 taxes. This will leave the District with an undesignated reserve balance of approximately \$5.12M or 3.6% of next year's budget, below the 4.0% maximum allowable under NYS law. Future events may alter these assumptions materially, and the Board will continue to monitor fund balances with monthly updates through June 30, 2013. We currently estimate that the fund balance at June 30, 2014 will decrease by \$3,012,000, although this number may be conservative. Possible areas of additional surplus include fuel oil, natural gas, electric and Social Security. The District maintains the following reserve accounts:

Tax Certiorari Reserve This reserve is held to fund settlements arising out of property tax litigation. Tax certiorari lawsuits claiming over-assessment may be filed by a property owner for several years in a row, and the timing of settlements is highly uncertain. By law, settlements are negotiated by the Village of Scarsdale, representing both the Village and the District.

Repair Reserve This reserve was set up by a previous board for major emergency infrastructure work. This reserve will be eliminated in the 2013-14 school year as these funds will be used for repairs budgeted within the 2013-14 Plant Improvement budget noted on page 30.

Health Insurance Reserve This reserve provides funds to be used if costs associated with the District's self-insured health plan exceed the budget appropriation. Self-insured plans, by their nature, are highly volatile and unpredictable, though the District believes the plan provides taxpayers with excellent value for its investment. When the cost of claims exceeds budget, this reserve is available to prevent the situation from compromising other budget priorities. When health care costs are less than the budget, a surplus is created that may either be put in this reserve or used to offset taxes. As of June 30, 2013, the balance in the reserve will be reduced by approximately \$1 million to cover the projected deficit in the health plan.

Debt Service Reserve The debt service reserve is generated by interest earned on voter-authorized capital borrowing during the construction process. Funds from this reserve can be appropriated by the Board as a revenue item for the general fund. Since the majority of our construction is completed, this reserve is not needed. We plan on using this reserve by budgeting \$230K, \$180K, and \$130K over the next three years, beginning in 2013-14.

Retirement Contribution Reserve This reserve is available to fund contributions to the State Retirement System for non-teaching staff. This budget proposes continuing to use \$250,000 to offset future tax increases caused by growth in the system's contribution rate.

Undesignated/Unreserved Fund Balance This is a general-purpose reserve. By law, currently, it cannot exceed 4% of the following year's budget. This schedule reflects an amount equal to approximately 3.6% of the 2013-14 proposed budget, or \$5.12M.

Designated for Next Year This is the amount of surplus shown as a revenue item in the 2013-14 budget, offsetting tax levy by the same amount.

The Board of Education will continue to receive fund balance updates throughout the remainder of the fiscal year. It will re-evaluate the level and disposition of 2012-13 budget surplus and the balances in all reserve funds.

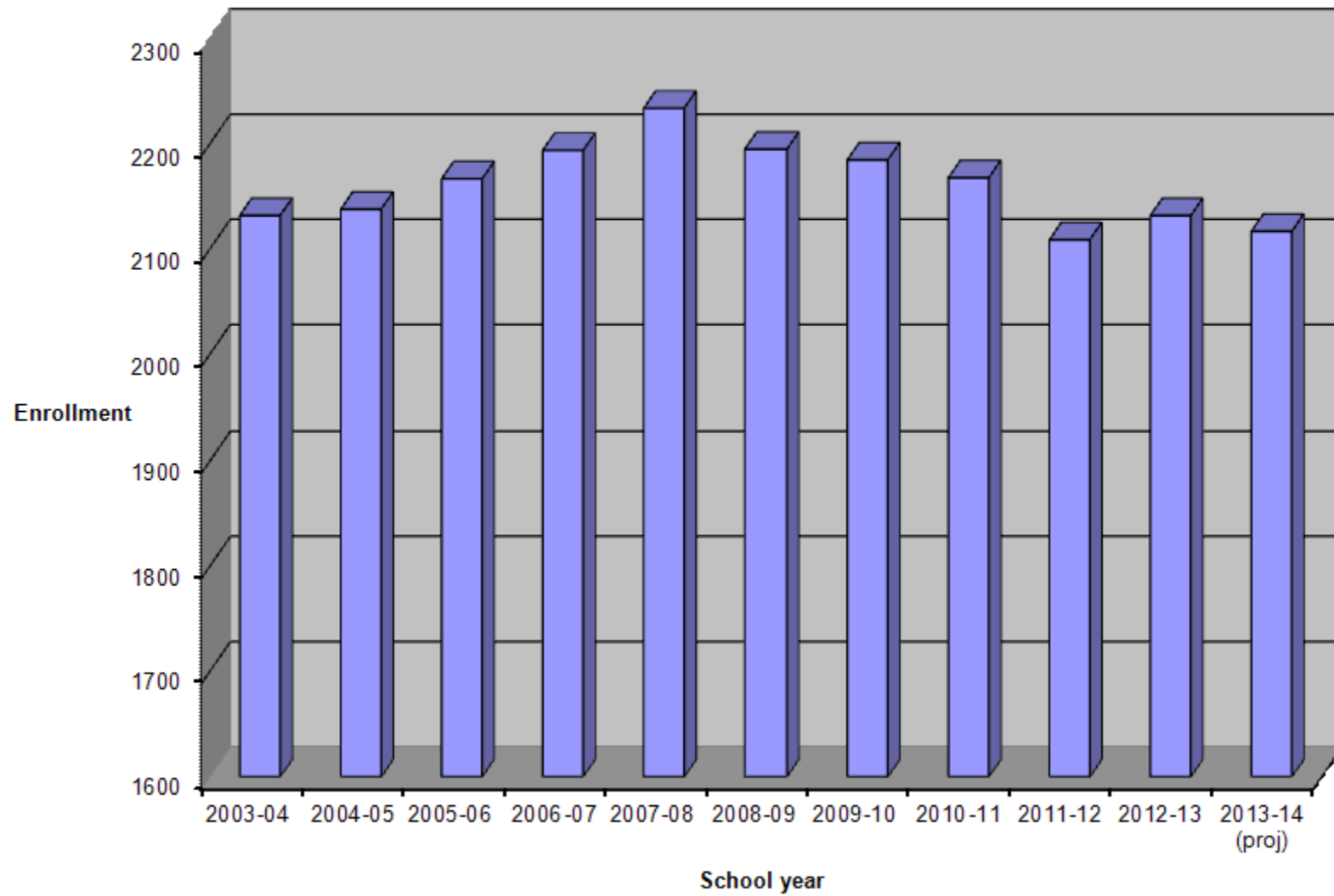
Fund Balance Projection for 2013/14 and 2014/15							
Category	2012-13 Orig. Bud.	Current 2012-13 Est. Act.	2012-13 Estimated Surplus (Deficit)		2013-14 Prop. Bud.	Current 2013-14 Est. Act.	2013-14 Estimated Surplus (Deficit)
Revenue:							
Tax Levy	127,045,773	127,045,773	-		130,650,863	130,650,863	-
State Aid	5,800,394	5,865,185	64,791		5,788,580	5,788,580	-
Interest Earnings	300,563	235,563	(65,000)		158,063	158,063	-
Interest - Reserves	5,000	5,000	-		2,500	2,500	-
Prior Year Fund Balance used	6,313,598	-	(6,313,598)		4,300,000	-	(4,300,000)
Reserves - Budgeted to be used	250,000	-	(250,000)		912,000	-	(912,000)
All Other	2,075,251	2,005,295	(69,956)		2,087,707	2,087,707	-
Total Revenue	141,790,579	135,156,816	(6,633,763)		143,899,713	138,687,713	(5,212,000) (A.)
Expenditure:							
Teaching Salaries (all codes)	59,938,506	59,726,132	212,374		60,712,554	60,712,554	-
Special Education (net of Sal)	3,910,733	3,527,631	383,102		3,866,056	3,866,056	-
Oil / Gas	981,578	581,578	400,000		325,900	325,900	-
Health Insurance	13,800,361	14,800,361	(1,000,000)		14,625,388	14,625,388	-
All Other	63,159,401	59,960,162	3,199,239		64,369,815	62,519,815	1,850,000
Prior Year Encumbrances	2,039,512	1,914,512	125,000		2,039,512	1,914,512	125,000
Other Fund Balance Items	-	(225,000)	225,000		-	(225,000)	225,000
Total Expenditures	143,830,091	140,285,376	3,544,715		145,939,225	143,739,225	2,200,000 (B.)
	June 30, 2012 Act.	Current 2012-13 Est. Act.	Changes (+/-) to Fund Balance		June 30, 2013 Est.	Current 2013-14 Est. Act.	Changes (+/-) to Fund Balance
Fund Balance:							
Tax Certiorari Reserve	2,066,443	2,524,099	457,656		2,524,099	2,524,099	-
Repair Reserve	431,155	432,000	845		432,000	-	(432,000)
Health Insurance	2,695,427	1,695,427	(1,000,000)		1,695,427	1,695,427	-
Debt Service	535,595	535,595	-		535,595	305,595	(230,000)
Retirement Contribution Reserve	1,251,531	1,001,531	(250,000)		1,001,531	751,531	(250,000)
Undesignated	5,404,906	5,120,955	(283,951)		5,120,955	5,120,955	-
All Other	5,000	5,000	-		5,000	5,000	-
Subtotal - Before Est. Budgeted Designations	12,390,057	11,314,607	(1,075,450)		11,314,607	10,402,607	(912,000)
Debt Service Reserve Designated to be used	-	-	-		-	-	-
Fund (PY) Balance Designated to be used	6,313,598	-	(6,313,598)		4,300,000	-	(4,300,000)
Est. (CY) Fund Balance Designated to be used	-	4,300,000	4,300,000		-	2,200,000	2,200,000
Subtotal - Estimated Budgeted Designations	6,313,598	4,300,000	(2,013,598)		4,300,000	2,200,000	(2,100,000)
Total Fund Balance	18,703,655	15,614,607	(3,089,048)		15,614,607	12,602,607	(3,012,000)
Prior Year Fund Balance as of June 30, 2012	18,703,655	Projected Current Year Fund Balance as of June 30, 2013			15,614,607		
Current Year Revenue Surplus (Deficit)	(6,633,763)	Current Year Revenue Surplus (Deficit)			(5,212,000)		
Current Year Expenditure Surplus (Deficit)	3,544,715	Current Year Expenditure Surplus (Deficit)			2,200,000		
Projected Current Year Fund Balance as of June 30, 2013	15,614,607	Projected Current Year Fund Balance as of June 30, 2014			12,602,607		
Fund (PY) Balance Designated to be used on July 1, 2013	(6,313,598)	Fund (PY) Balance Designated to be used on July 1, 2014			(4,300,000)		
Projected Current Year Fund Balance as of July 1, 2013	9,301,009	Projected Current Year Fund Balance as of July 1, 2014			8,302,607		

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

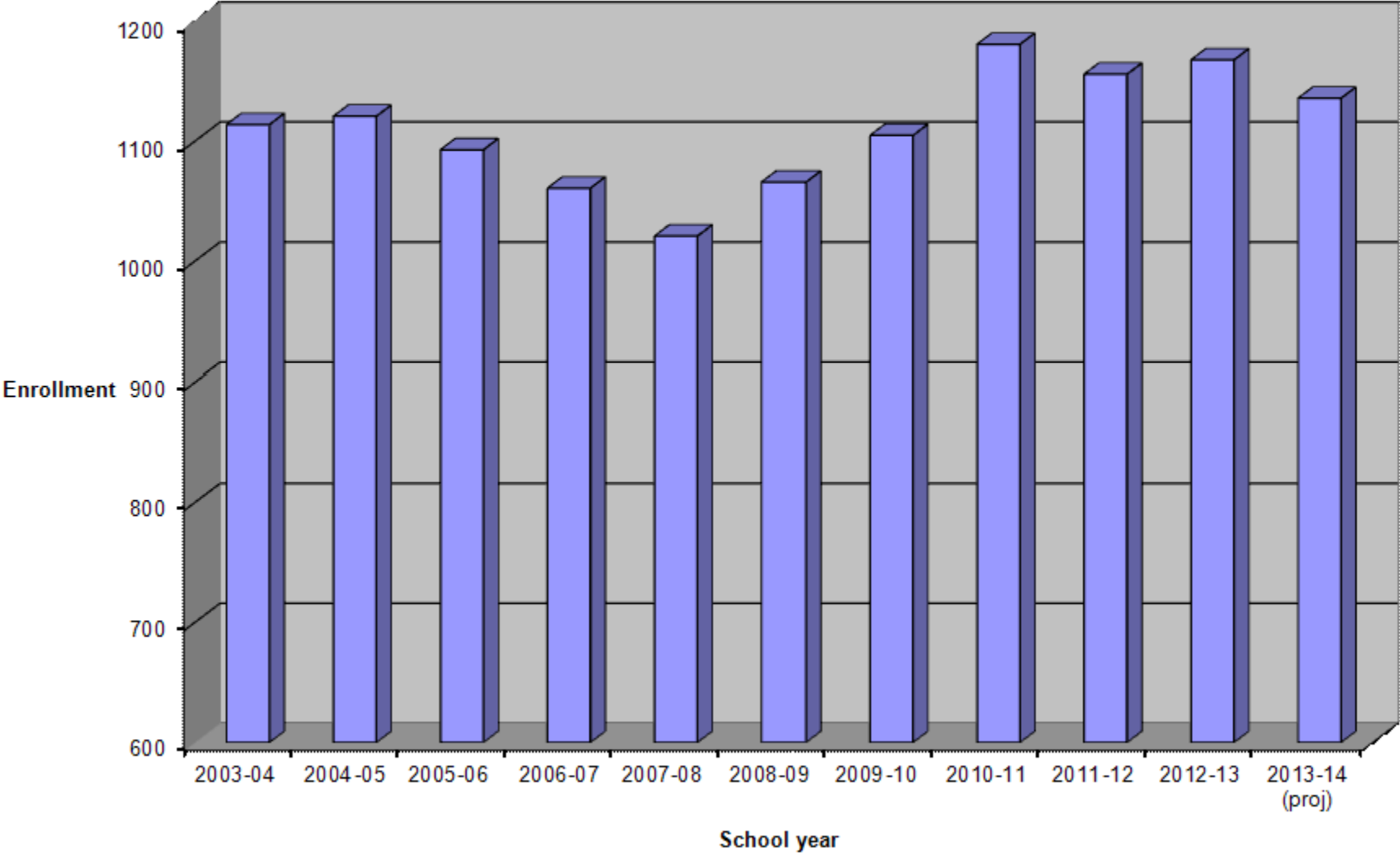
Summary of 2011-12 Actual Grant Expenditures and 2012-13 Grant Awards								
	Grant #51 Title II - A Teacher / Principal Training / Recruitment	Grant #52 IDEA - Part B Section 619 Funds	Grant #53 IDEA - Part B Section 611 Funds	Grant #00 Teacher Center Grant	Grant #57 Title III LEP	Grant #59 Ed Job Funds	Grant #67 Section 4408 Summer School Spec. Ed. Aid	
	2011-12 Actual Costs	2011-12 Actual Costs	2011-12 Actual Costs	2011-12 Actual Costs	2011-12 Actual Costs	2011-12 Actual Costs	2011-12 Actual Costs	Grand Total
Professional Salaries			9,172	51,040		8,640		68,852
Support Staff Salaries		9,419		5,764				15,183
Purchased Services	75,344	10,476	509,350		35,142		138,011	768,323
Supplies and Materials			21,142					21,142
Travel Expenses			89					89
Indirect Costs								-
BOCES Services			358,815					358,815
Minor Remodeling								-
Equipment								-
2011/12 Total	75,344	19,895	898,568	56,804	35,142	8,640	138,011	1,232,404
Anticipated Recurring Costs (Not Budgeted Elsewhere)	75,344	15,297	898,568	56,804	35,142	-	200,000	1,281,155
Surplus Funds (This amount is guestimated)	-	4,598	-	-	-	-	-	4,598
2011/12 Total	75,344	19,895	898,568	56,804	35,142	-	200,000	1,285,753
	We intend on using 100% of the 2012-13 funds for the balanced literacy program as noted on page 37.	Almost 70% of these funds are "pass - through" funds for other Districts. We are the Lead Agency. The remaining balance of approx. \$5K is used for other special education services.	Almost 15% of these funds are "pass - through" funds for other Districts. We are the Lead Agency. The remaining balance of approx. \$640K is used for other special education services, including speech therapy, OT & PT services and other services that are not adequately budgeted within the General Fund.	In 2010/11, the funding for the grant was eliminated. In 2011-12 funding was restored on a limited basis.	In 2010/11, the funding for the grant was eliminated. In 2011-12 funding was restored on a limited basis.	This was a one-time grant that was funded in 2011-12 only.	The state reimburses us 80% of the Special Education related summer school costs. These costs have grown significantly in the past few years, therefore this grant has grown from under \$50K in 99/00 to \$287K in 06/07. All of these dollars are used to offset our special ed. costs that are initially recorded in the General Fund.	
							The actual 2011-12 Grant has not yet been calculated. We are estimating 11-12.	
2013/13 Grant Awards	235,179	20,207	778,673	33,500	19,874	-	200,000	1,287,433
Increase (Decrease)	212.14%	1.57%	(13.34%)	(41.03%)	(43.45%)	N/A	0.00%	0.13%
2012/13 Grant Expectations	In 2013/14 we were given one-time excess funding	No change in inteded use is planned for the 2013/14 funds	No change in inteded use is planned for the 2013/14 funds	In 2012-13 funding has once again been lessened.	In 2012-13 funding has once again been lessened.	We received a one time grant for 2011-12. These funds are not available for 2012-13	We are planning on the State's continuation of funding this program.	
Note: The 2013-14 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.								

APPENDIX - A

ELEMENTARY ENROLLMENT - 10 YR GROWTH



MIDDLE SCHOOL ENROLLMENT - 10 YR. GROWTH



HIGH SCHOOL ENROLLMENT - 10 YR GROWTH

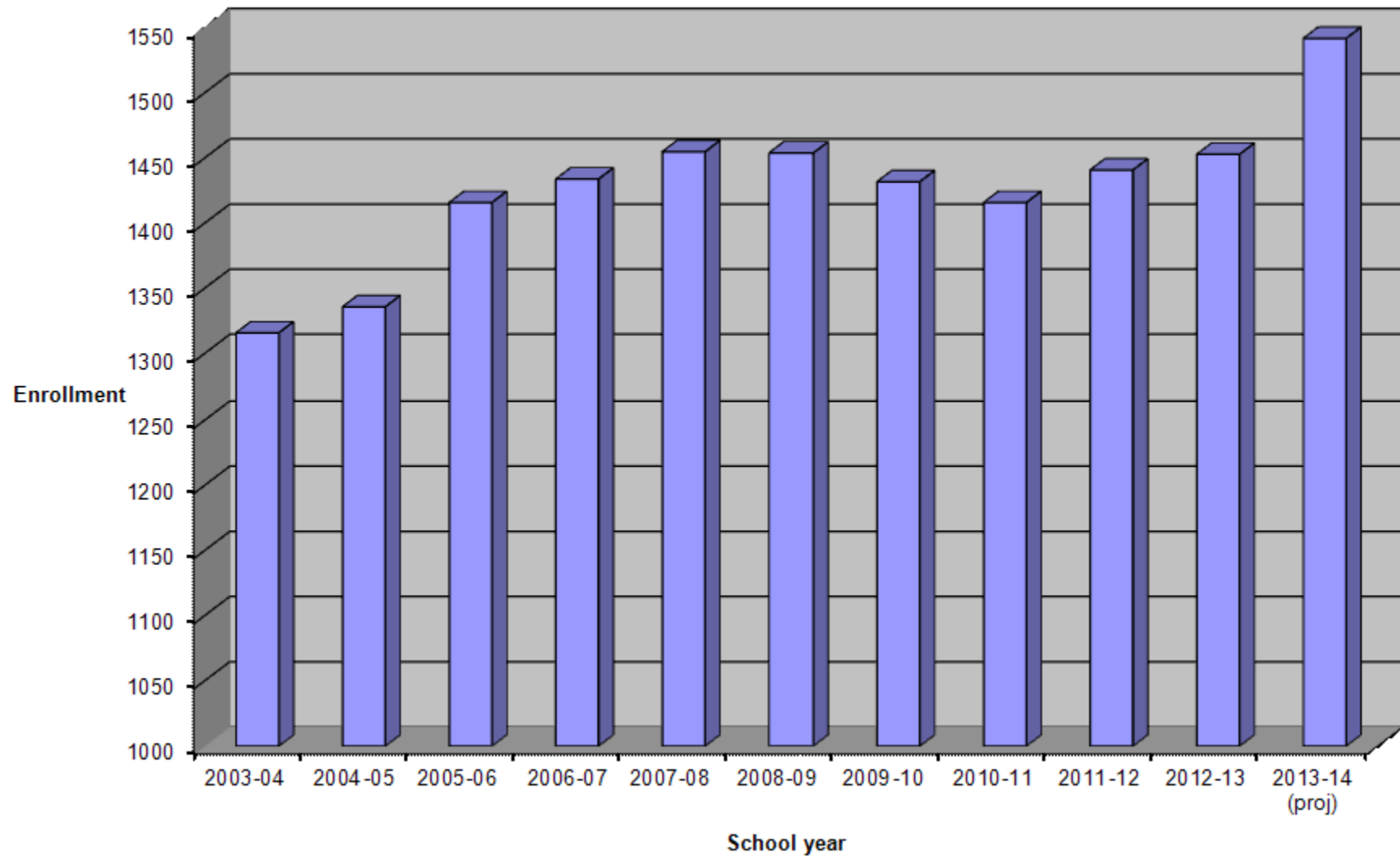


TABLE I
COMPARISON OF PUPIL ENROLLMENT BY SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2013/14 ENROLLMENT

<u>School</u>	2009-10		2010-11		2011-12		2012-13		Projected 2013-14	
	<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	436	22	408	20	414	20	421	20	415	21
F	498	23	491	25	467	24	486	24	470	23
G	405	20	402	21	390	21	365	19	359	18
H	370	19	391	19	374	19	376	19	392	19
Q	436	23	434	24	419	23	437	23	443	24
Elementary	2145	107	2126	109	2064	107	2085	105	2079	105
Special Ed	40	6	42	6	45	6	47	6	38	6
Total	2185	113	2168	115	2109	113	2132	111	2117	111
Middle School	1100		1177		1153		1166		1133	
Special Ed	5		4		3		2		3	
Total	1105		1181		1156		1168		1136	
Senior High	1420		1399		1433		1444		1534	
Special Ed	12		17		8		9		8	
Total	1432		1416		1441		1453		1542	
District Total Enrollment	4722		4765		4706		4753		4795	

JW/dm
12/12

TABLE II
COMPARISON OF PUPIL ENROLLMENT BY GRADE
ACTUAL PUPIL ENROLLMENT BY GRADE LEVEL
AND PROJECTED 2013/14 ENROLLMENT

	2009-10	2010-11	2011-12	2012-13	Projected 2013-14
<u>Grade</u> K	<u>Pupils</u> 315	<u>Pupils</u> 303	<u>Pupils</u> 303	<u>Pupils</u> 309	<u>Pupils</u> 309
✓ 1	355	346	322	319	329
✓ 2	345	365	352	338	327
✓ 3	373	357	357	372	349
✓ 4	372	374	362	375	386
✓ 5	<u>385</u>	<u>381</u>	<u>368</u>	<u>372</u>	<u>379</u>
K-5 Total	2145	2126	2064	2085	2079
Spec.Ed.	<u>40</u>	<u>42</u>	<u>45</u>	<u>47</u>	<u>38</u>
Total	2185	2168	2109	2132	2117
✓ 6	367	407	379	375	378
✓ 7	394	372	409	379	376
✓ 8	<u>339</u>	<u>398</u>	<u>365</u>	<u>412</u>	<u>379</u>
Total 6-8	1100	1177	1153	1166	1133
Spec.Ed.	<u>5</u>	<u>4</u>	<u>3</u>	<u>2</u>	<u>3</u>
Total	1105	1181	1156	1168	1136
✓ 9	338	346	393	366	413
✓ 10	361	335	355	400	373
✓ 11	369	354	330	355	397
✓ 12	<u>352</u>	<u>364</u>	<u>355</u>	<u>323</u>	<u>351</u>
Total 9-12	1420	1399	1433	1444	1534
Special Ed	<u>12</u>	<u>17</u>	<u>8</u>	<u>9</u>	<u>8</u>
Total	1432	1416	1441	1453	1542
Total	<u>4722</u>	<u>4765</u>	<u>4706</u>	<u>4753</u>	<u>4795</u>
JW/dm 12/12					

TABLE III
COMPARISON OF PUPIL ENROLLMENT IN EDGEWOOD SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2013/14 ENROLLMENT

<u>Grade</u>	2009-10		2010-11		2011-12		2012-13		Projected 2013-14	
	<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	58	3	59	3	63	3	66	3	66	3
✓ 1	73	4	62	3	64	3	65	3	69	4
✓ 2	76	4	74	4	63	3	72	4	67	4
✓ 3	71	4	77	4	73	4	68	3	75	4
4	69	3	71	3	81	4	71	3	69	3
✓ 5	<u>89</u>	<u>4</u>	<u>65</u>	<u>3</u>	<u>70</u>	<u>3</u>	<u>79</u>	<u>4</u>	<u>69</u>	<u>3</u>
Total	436	22	408	20	414	20	421	20	415	21
Special Ed	<u>0</u>	<u>0</u>	<u>4</u>	<u>1</u>	<u>6</u>	<u>1</u>	<u>7</u>	<u>1</u>	<u>8</u>	<u>1</u>
Total	436	22	412	21	420	21	428	21	423	22

JW/dm
12/12

TABLE IV
COMPARISON OF PUPIL ENROLLMENT IN FOX MEADOW SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2013/14 ENROLLMENT

<u>Grade</u>	2009-10		2010-11		2011-12		2012-13		Projected 2013-14	
	<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	65	3	56	3	61	3	60	3
✓ 1	88	4	73	4	76	4	60	3	68	4
✓ 2	87	4	92	5	81	4	79	4	63	3
✓ 3	73	3	90	5	89	5	92	5	84	4
✓ 4	93	4	76	4	91	4	95	4	96	4
✓ 5	<u>93</u>	<u>5</u>	<u>95</u>	<u>4</u>	<u>74</u>	<u>4</u>	<u>99</u>	<u>5</u>	<u>99</u>	<u>5</u>
Total	498	23	491	25	467	24	486	24	470	23
Special Education	<u>10</u>	<u>2</u>	<u>9</u>	<u>1</u>	<u>10</u>	<u>1</u>	<u>12</u>	<u>1</u>	<u>6</u>	<u>1</u>
Total	508	25	500	26	477	25	498	25	476	24

JW/dm
12/12

TABLE V
COMPARISON OF PUPIL ENROLLMENT IN GREENACRES SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2013/14 ENROLLMENT

<u>Grade</u>	2009-10		2010-11		2011-12		2012-13		Projected 2013-14	
	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>
K	63	3	46	3	69	4	58	3	54	3
1	63	3	77	4	47	3	72	4	55	3
2	57	3	62	3	76	4	46	2	66	3
3	82	4	60	3	61	3	77	4	43	2
4	72	4	79	4	59	3	60	3	77	4
5	<u>68</u>	<u>3</u>	<u>78</u>	<u>4</u>	<u>78</u>	<u>4</u>	<u>60</u>	<u>3</u>	<u>64</u>	<u>3</u>
Total	405	20	402	21	390	21	373	19	359	18
Special Education	<u>9</u>	<u>1</u>	<u>7</u>	<u>1</u>	<u>4</u>	<u>1</u>	<u>4</u>	<u>1</u>	<u>11</u>	<u>2</u>
Total	414	21	409	22	394	22	377	20	370	20

JW/dm
1/13

TABLE VI
COMPARISON OF PUPIL ENROLLMENT IN HEATHCOTE SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2013/14 ENROLLMENT

<u>Grade</u>	2009-10		2010-11		2011-12		2012-13		Projected 2013-14	
	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>
K	61	3	63	3	55	3	61	3	62	3
✓ 1	62	3	65	3	62	3	60	3	65	3
✓ 2	52	3	66	3	65	3	67	4	64	3
✓ 3	70	4	55	3	62	3	65	3	67	4
✓ 4	61	3	76	4	57	3	67	3	69	3
✓ 5	64	3	66	3	73	4	56	3	65	3
Total	<u>370</u>	<u>19</u>	<u>391</u>	<u>19</u>	<u>374</u>	<u>19</u>	<u>376</u>	<u>19</u>	<u>392</u>	<u>19</u>
Special Education	<u>10</u>	<u>1</u>	<u>5</u>	<u>1</u>	<u>10</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	380	20	396	20	384	20	376	19	392	19

JW/dm
12/12

TABLE VII
COMPARISON OF PUPIL ENROLLMENT IN QUAKER RIDGE SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER
AND PROJECTED 2013/14 ENROLLMENT

<u>Grade</u>	2009-10		2010-11		2011-12		2012-13		Projected 2013-14	
	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>
K	69	4	70	4	60	3	67	4	67	4
✓ 1	69	4	69	4	73	4	65	3	72	4
✓ 2	73	4	71	4	67	4	76	4	67	4
✓ 3	77	4	75	4	72	4	72	4	80	4
✓ 4	77	4	72	4	74	4	79	4	75	4
✓ 5	<u>71</u>	<u>3</u>	<u>77</u>	<u>4</u>	<u>73</u>	<u>4</u>	<u>78</u>	<u>4</u>	<u>82</u>	<u>4</u>
Total	436	23	434	24	419	23	437	23	443	24
Special Education	<u>11</u>	<u>2</u>	<u>17</u>	<u>2</u>	<u>15</u>	<u>2</u>	<u>16</u>	<u>3</u>	<u>13</u>	<u>2</u>
Total	447	25	451	26	434	25	453	26	456	26

JW/dm
12/12

TABLE VIII
COMPARISON OF PUPIL ENROLLMENT AT THE MIDDLE SCHOOL

ACTUAL PUPIL ENROLLMENT BY GRADE LEVEL
AND PROJECTED 2013/14 ENROLLMENT

<u>Grade</u>	<u>2009-10 Pupils</u>	<u>2010-11 Pupils</u>	<u>2011-12 Pupils</u>	<u>2012-13 Pupils</u>	Projected 2013-14 <u>Pupils</u>
6	367	407	379	375	378
7	394	372	409	379	376
8	339	398	365	412	379
Total	<u>1100</u>	<u>1177</u>	<u>1153</u>	<u>1166</u>	<u>1133</u>
Special Ed	<u>5</u>	<u>4</u>	<u>3</u>	<u>2</u>	<u>3</u>
Total	1105	1181	1156	1168	1136

JW/dm
12/12

TABLE IX
COMPARISON OF PUPIL ENROLLMENT AT THE SENIOR HIGH SCHOOL

ACTUAL PUPIL ENROLLMENT BY GRADE LEVEL
AND PROJECTED 2013/14 ENROLLMENT

<u>Grade</u>	2009-10 <u>Pupils</u>	2010-11 <u>Pupils</u>	2011-12 <u>Pupils</u>	2012-13 <u>Pupils</u>	Projected 2013-14 <u>Pupils</u>
9	338	346	393	366	413
10	361	335	355	400	373
11	369	354	330	355	397
12	<u>352</u>	<u>364</u>	<u>355</u>	<u>323</u>	<u>351</u>
Total	1420	1399	1433	1444	1534
Special Ed	<u>12</u>	<u>17</u>	<u>8</u>	<u>9</u>	<u>8</u>
Total	1432	1416	1441	1453	1542

JW/dm
12/12

Please proceed to the next page

APPENDIX - B

TABLE X
PROFESSIONAL POSITIONS

<u>Unit Function</u>	<u>Budget 2012-13</u>	<u>Actual 2012-13</u>	<u>Projected Increase (Decrease)</u>	<u>Budget 2013-14</u>
Central Administration	4.0	4.0	0.0	4.0
Principals and Assistant Principals	12.0	12.0	0.0	12.0
Teachers & Librarians	405.7	408.6	-5.5	403.1
Guidance, Director of Special Education, & Director of Arts & Aesthetic Education	14.5	14.5	0.0	14.5
Psychologists	10.1	10.1	0.0	10.1
Speech Teachers	<u>6.0</u>	<u>6.0</u>	<u>0.0</u>	<u>6.0</u>
Total	452.3	455.2	-5.5	449.7

JW/dm
4/13 Revised
6/4/13 Revised

TABLE XI
PROFESSIONAL POSITIONS
SENIOR HIGH SCHOOL

	Budget <u>2012-13</u>	Actual <u>2012-13</u>	Projected Increase (Decrease)	Projected <u>2013-14</u>
Principal	1.0	1.0	0.0	1.0
Asst. Principal	3.0	3.0	0.0	3.0
Deans	9.0	9.0	0.0	9.0
Alternative School	5.0	5.0	0.0	5.0
Art/Industrial Arts	7.0	7.0	0.0	7.0
Computer Resource	2.0	2.0	0.0	2.0
English	16.0	16.0	1.0	17.0
ESL	0.8	0.8	0.0	0.8
World Language	16.8	17.0	0.0	17.0
Health	1.7	1.8	0.0	1.8
Library	2.0	2.0	0.0	2.0
Mathematics	17.0	17.0	0.0	17.0
Music	4.0	4.0	0.0	4.0
Performing Arts	0.6	0.6	0.0	0.6
Physical Education	6.8	6.8	0.0	6.8
Psychologists	2.0	2.0	0.0	2.0
Science	22.0	22.0	0.0	22.0
Social Studies	17.6	17.6	0.0	17.6
Special Education*	13.0	13.0	-1.0	12.0
Student Activities	<u>0.4</u>	<u>0.4</u>	<u>0.0</u>	<u>0.4</u>
Total	147.7	148.0	0.0	148.0

*AIS incorporated in Special Education

JW/dm

4/13 Revised

6/4/13 Revised

TABLE XII
PROFESSIONAL POSITIONS
MIDDLE SCHOOL

	Budget <u>2012-13</u>	Actual <u>2012-13</u>	Projected Increase (Decrease)	Projected <u>2013-14</u>
Principal	1.0	1.0	0.0	1.0
Asst. Principals	2.0	2.0	0.0	2.0
House Counselors	4.0	4.0	0.0	4.0
Art	3.0	3.0	0.0	3.0
CHOICE	3.0	3.0	0.0	3.0
Computer	2.0	2.0	0.0	2.0
English	9.0	9.0	0.0	9.0
ESL	1.4	1.4	0.0	1.4
Foreign Language	8.6	8.6	0.0	8.6
Home & Career Skills	2.0	2.0	-1.0	1.0
Technology	3.0	3.0	0.0	3.0
Library	2.0	2.0	-1.0	1.0
Mathematics	9.0	9.0	-1.0	8.0
Music	5.2	5.2	0.0	5.2
Physical Education	6.0	6.0	0.0	6.0
Health	3.0	3.0	0.0	3.0
Psychologist	2.0	2.0	0.0	2.0
Science	8.0	8.0	0.0	8.0
Sixth Grade	16.0	16.0	0.0	16.0
Social Studies	8.0	8.0	0.0	8.0
Speech	1.0	1.0	0.0	1.0
Special Education	<u>10.0</u>	<u>10.0</u>	<u>0.0</u>	<u>10.0</u>
Total	109.2	109.2	-3.0	106.2

JW/dm
2/13

TABLE XIII
PROFESSIONAL POSITIONS
ELEMENTARY TOTALS

	Budget <u>2012-13</u>	Actual <u>2012-13</u>	Actual Projected Increase (Decrease)	Projected <u>2013-14</u>
K	15.0	16.0	0.0	16.0
1	17.0	16.0	2.0	18.0
2	17.0	18.0	-1.0	17.0
3	18.0	19.0	-1.0	18.0
4	17.0	17.0	1.0	18.0
5	<u>18.0</u>	<u>19.0</u>	<u>-1.0</u>	<u>18.0</u>
	102.0	105.0	0.0	105.0
Special Education	6.0	6.0	0.0	6.0
Unassigned	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total Sections	109.0	111.0	0.0	111.0
Principal	5.0	5.0	0.0	5.0
Teacher(s)-in-Charge	5.0	5.0	0.0	5.0
Art	5.0	5.0	0.0	5.0
Computer	5.0	5.0	0.0	5.0
Elementary Foreign Language	5.6	5.6	0.0	5.6
ESL	3.0	3.0	0.0	3.0
Library	5.0	5.0	0.0	5.0
Music-Inst.	5.0	5.3	0.0	5.3
Music-Vocal	6.4	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
Speech	5.0	5.0	0.0	5.0
Skills	<u>9.0</u>	<u>9.5</u>	<u>-0.5</u>	<u>9.0</u>
Total	<u>71.2</u>	<u>71.8</u>	<u>-0.5</u>	<u>71.3</u>
Grand Total	180.2	182.8	-0.5	182.3

JW/dm
2/13
6/4/13 Revised

TABLE XIV
PROFESSIONAL POSITIONS
EDGEWOOD

	Budget <u>2012-13</u>	Actual <u>2012-13</u>	Projected Increase (Decrease)	Projected <u>2013-14</u>
K	3.0	3.0	0.0	3.0
1	4.0	3.0	1.0	4.0
2	3.0	4.0	0.0	4.0
3	3.0	3.0	0.0	4.0
4	4.0	3.0	0.0	3.0
5	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>3.0</u>
Total	21.0	20.0	1.0	21.0
Special Ed	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	22.0	21.0	1.0	22.0
Principal	1.0	1.0	0.0	1.0
Teacher-in-Charge	1.0	1.0	0.0	1.0
Art	1.0	1.0	0.0	1.0
Computer	1.0	1.0	0.0	1.0
Elem Foreign Language	1.0	1.0	0.0	1.0
ESL	1.0	1.0	0.0	1.0
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.0	1.0	0.0	1.0
Music-Vocal	1.33	1.33	0.0	1.33
Physical Ed	1.3	1.2	0.0	1.2
Psychologist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	<u>1.5</u>	<u>2.0</u>	<u>-0.5</u>	<u>1.5</u>
Total	<u>14.13</u>	<u>14.53</u>	<u>-0.5</u>	<u>14.03</u>
Grand Total	36.13	35.53	0.5	36.03

JW/dm
2/13

TABLE XV
PROFESSIONAL POSITIONS
FOX MEADOW

	Budget <u>2012-13</u>	Actual <u>2012-13</u>	Projected Increase <u>(Decrease)</u>	Projected <u>2013-14</u>
K	3.0	3.0	0.0	3.0
1	3.0	3.0	1.0	4.0
2	4.0	4.0	-1.0	3.0
3	4.0	5.0	-1.0	4.0
4	4.0	5.0	-1.0	4.0
5	<u>4.0</u>	<u>4.0</u>	<u>1.0</u>	<u>5.0</u>
Totals	22.0	24.0	-1.0	23.0
Special Education	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	23.0	25.0	-1.0	24.0
Principal	1.0	1.0	0.0	1.0
Teacher-in-Charge	1.0	1.0	0.0	1.0
Art	1.0	1.0	0.0	1.0
Computer	1.0	1.0	0.0	1.0
Elem Foreign Language	1.3	1.3	0.0	1.3
ESL	1.0	1.0	0.0	1.0
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.0	1.2	0.0	1.2
Music-Vocal	1.34	1.34	0.0	1.34
Physical Ed	1.6	1.6	0.0	1.6
Psychologist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	<u>2.5</u>	<u>2.5</u>	<u>0.0</u>	<u>2.5</u>
Total	<u>15.74</u>	<u>15.94</u>	<u>0.0</u>	<u>15.94</u>
Grand Total	38.74	40.94	-1.0	39.94

JW/dm

1/13

TABLE XVI
PROFESSIONAL POSITIONS
GREENACRES

	<u>Budget 2012-13</u>	<u>Actual 2012-13</u>	<u>Projected Increase (Decrease)</u>	<u>Projected 2013-14</u>
K	3.0	3.0	0.0	3.0
1	4.0	4.0	-1.0	3.0
2	3.0	2.0	1.0	3.0
3	4.0	4.0	-2.0	2.0
4	3.0	4.0	0.0	4.0
5	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>	<u>3.0</u>
Totals	20.0	20.0	-2.0	18.0
Special Education	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>2.0</u>
Total	21.0	21.0	-1.0	20.0
Principal	1.0	1.0	0.0	1.0
Teacher-in-Charge	1.0	1.0	0.0	1.0
Art	1.0	1.0	0.0	1.0
Computer	1.0	1.0	0.0	1.0
Elem Foreign Language	1.0	1.0	0.0	1.0
ESL	0.3	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	1.4	1.2	0.0	1.2
Physical Ed	1.5	1.5	0.0	1.5
Psychologist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	<u>1.5</u>	<u>1.5</u>	<u>0.0</u>	<u>1.5</u>
Total	<u>13.7</u>	<u>13.5</u>	<u>0.0</u>	<u>13.5</u>
Grand Total	34.7	34.5	-1.0	33.5

JW/dm

1/13

TABLE XVII
PROFESSIONAL POSITIONS
HEATHCOTE

	<u>Budget 2012-13</u>	<u>Actual 2012-13</u>	<u>Actual Projected Increase (Decrease)</u>	<u>Projected 2013-14</u>
K	3.0	3.0	0.0	3.0
1	3.0	3.0	0.0	3.0
2	3.0	4.0	-1.0	3.0
3	3.0	3.0	1.0	4.0
4	3.0	3.0	0.0	3.0
5	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>	<u>3.0</u>
Totals	18.0	19.0	0.0	19.0
Special Education	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total	19.0	19.0	0.0	19.0
Principal	1.0	1.0	0.0	1.0
Teacher-in-Charge	1.0	1.0	0.0	1.0
Art	1.0	1.0	0.0	1.0
Computer	1.0	1.0	0.0	1.0
Elem Foreign Language	1.0	1.0	0.0	1.0
ESL	0.1	0.1	0.0	0.1
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.0	1.0	0.0	1.0
Music-Vocal	1.0	1.0	0.0	1.0
Physical Ed	1.4	1.4	0.0	1.4
Psychologist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	<u>1.5</u>	<u>1.5</u>	<u>0.0</u>	<u>1.5</u>
Total	<u>13.0</u>	<u>13.0</u>	<u>0.0</u>	<u>13.0</u>
Grand Total	32.0	32.0	0.0	32.0

JW/dm
1/13

TABLE XVIII
PROFESSIONAL POSITIONS
QUAKER RIDGE

	Budget <u>2012-13</u>	Actual <u>2012-13</u>	Projected Increase (Decrease)	Projected <u>2013-14</u>
K	3.0	4.0	0.0	4.0
1	3.0	3.0	1.0	4.0
2	4.0	4.0	0.0	4.0
3	4.0	4.0	0.0	4.0
4	3.0	4.0	0.0	4.0
5	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
Totals	21.0	23.0	1.0	24.0
Special Education	<u>2.0</u>	<u>3.0</u>	<u>-1.0</u>	<u>2.0</u>
Total	23.0	26.0	0.0	26.0
Principal	1.0	1.0	0.0	1.0
Teacher-in-Charge	1.0	1.0	0.0	1.0
Art	1.0	1.0	0.0	1.0
Computer	1.0	1.0	0.0	1.0
Elem Foreign Language	1.3	1.3	0.0	1.3
ESL	0.6	0.6	0.0	0.6
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.0	1.1	0.0	1.1
Music-Vocal	1.33	1.33	0.0	1.33
Physical Ed	1.4	1.5	0.0	1.5
Psychologist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
Total	<u>14.63</u>	<u>14.83</u>	<u>0.0</u>	<u>14.83</u>
Grand Total	37.63	40.83	0.0	40.83

JW/dm
1/13

TABLE XIX
PROFESSIONAL POSITIONS
DISTRICT WIDE

	<u>Budget 2012-13</u>	<u>Actual 2012-13</u>	<u>Actual Projected Increase (Decrease)</u>	<u>Projected 2013-14</u>
Superintendent	1.0	1.0	0.0	1.0
Asst. Superintendents	3.0	3.0	0.0	3.0
Director of Special Education	1.0	1.0	0.0	1.0
Special Education CSE/CPSE	1.0	1.0	0.0	1.0
Special Ed CSE Chair (psych)	1.0	1.0	0.0	1.0
Special Ed Teacher-in-Charge	1.0	1.0	0.0	1.0
EAP Coordinator	0.1	0.1	0.0	0.1
Physical Education/Dance	1.0	1.0	-1.0	0.0
Helping Teachers	3.0	3.0	-1.0	2.0
Director of Technology	1.0	1.0	0.0	1.0
Director of Arts & Aesthetics	0.5	0.5	0.0	0.5
K-8 Foreign Language Coordinator	0.2	0.2	0.0	0.2
STA President	0.4	0.4	0.0	0.4
STI Director	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	15.2	15.2	-2.0	13.2

JW/dm
1/13
6/4/13

TABLE XX
PROFESSIONAL POSITIONS
DISTRICT WIDE TOTALS

	Budget <u>2012-13</u>	Actual <u>2012-13</u>	Actual Projected Increase (Decrease)	Projected <u>2013-14</u>
Senior High School	147.7	148.0	0.0	148.0
Middle School	109.20	109.2	-3.0	106.2
Elementary Schools	180.2	182.8	-0.5	182.3
District Wide	<u>15.2</u>	<u>15.2</u>	<u>-2.0</u>	<u>13.2</u>
Total	452.30	455.2	-5.5	449.7

JW/dm
2/13
4/13 Revised

TABLE XXI
CIVIL SERVICE PERSONNEL

	Budget <u>2012-13</u>	Actual <u>2012-13</u>	Projected <u>Increase/Decrease</u>	Projected <u>2013-14</u>
<u>General Support</u>				
Superintendent's Office	2.0	2.0	0.0	2.0
Personnel Office	5.0	5.0	0.0	5.0
Finance Office	6.0	6.0	0.0	6.0
Purchasing	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
Total	15.0	15.0	0.0	15.0
 <u>Instruction Regular Day</u>				
Asst. Supt. for Instr.	2.0	2.0	0.0	2.0
School Staff	17.8	18.6	0.0	18.6
Guidance & Pupil Services	12.65	12.65	-0.6	12.05
Health Services	<u>14.0</u>	<u>14.0</u>	<u>0.0</u>	<u>14.0</u>
Total	46.45	47.25	-0.6	46.65
 <u>Transportation</u>	3.0	3.0	0.0	3.0
 <u>Plant</u>	62.0	62.0	0.0	62.0
 <u>Computer/Audio Visual Services</u>	11.0	11.0	1.0	12.0
 <u>School Lunch Program</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
 Civil Service Staff Total	139.45	140.25	0.4	140.65

JW/dm

2/13

4/13 Revised

6/4/13 Revised

TABLE XXII
CIVIL SERVICE STAFF BY CATEGORIES

<u>General Support</u>	Budget	Actual	Projected	Projected
<u>Superintendent's Office</u>	<u>2012-13</u>	<u>2012-13</u>	<u>Increase/Decrease</u>	<u>2013-14</u>
Secy. to Supt. & Board	1.0	1.0	0.0	1.0
Secy to Superintendent	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	0.0	2.0
<u>Personnel Office</u>				
Manager of Human Resources	1.0	1.0	0.0	1.0
Civil Service Coordinator	1.0	1.0	0.0	1.0
Personnel Assistant	1.0	1.0	0.0	1.0
Public Relations Assistant	1.0	1.0	0.0	1.0
Census	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	5.0	5.0	0.0	5.0
<u>Finance Office</u>				
Secy. to Asst. Supt. For Business	1.0	1.0	0.0	1.0
Finance Officer	1.0	1.0	0.0	1.0
Junior Accountant	1.0	1.0	0.0	1.0
Account Clerks	2.0	2.0	0.0	2.0
Bookkeeper	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	6.0	6.0	0.0	6.0
<u>Purchasing</u>				
Purchasing Officer	1.0	1.0	0.0	1.0
Secretary	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	0.0	2.0
<u>Instruction Regular Day</u>				
<u>Curriculum Office</u>				
Secy. to Asst. Supt. Instruction	1.0	1.0	0.0	1.0
Secretary/Testing	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	0.0	2.0
<u>School Staff</u>				
Secretaries to Principals	7.8	8.6	0.0	8.6
Secy. to Asst. Principals	3.0	3.0	0.0	3.0
Account Clerks	2.0	2.0	0.0	2.0
Clerk-Receptionist	1.0	1.0	0.0	1.0
Special Attendance Clerk	1.0	1.0	0.0	1.0
Library Clerk	1.0	1.0	0.0	1.0
Secy. to Dept. Heads	1.0	1.0	0.0	1.0
Secy. to Alternative School	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	17.8	18.6	0.0	18.6
<u>Guidance & Pupil Services</u>				
Secy. to Director Special Ed	1.75	1.75	0.0	1.75
Secy. to H.S. Deans	5.0	5.0	0.0	5.0
Secy. to M.S. Counselors	4.0	4.0	0.0	4.0
Secy. to Psychologists	<u>1.9</u>	<u>1.9</u>	<u>-0.6</u>	<u>1.3</u>
	12.65	12.65	-0.6	12.05

TABLE XXII
CIVIL SERVICE STAFF BY CATEGORIES (continued)

	Budget <u>2012-13</u>	Actual <u>2012-13</u>	Projected <u>Increase/Decrease</u>	Projected <u>2013-14</u>
<u>Health Service</u>				
Nurses	9.0	9.0	0.0	9.0
Occupational Therapist	2.0	2.0	0.0	2.0
Physical Therapist	1.0	1.0	0.0	1.0
Secretary to Nurses	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
	14.0	14.0	0.0	14.0
<u>Transportation</u>				
Transportation Supervisor	1.0	1.0	0.0	1.0
Head Bus Driver	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
	3.0	3.0	0.0	3.0
<u>Plant</u>				
Director of Plant & Facilities	1.0	1.0	0.0	1.0
Secy. to Director of Plant & Facilities	1.0	1.0	0.0	1.0
Asst. Director of Plant & Facilities	1.0	1.0	0.0	1.0
Supervisor of Special Projects/Maintenance	1.0	1.0	0.0	1.0
Custodians	46.0	46.0	0.0	46.0
Groundsmen	6.0	6.0	0.0	6.0
Maintenance	<u>6.0</u>	<u>6.0</u>	<u>0.0</u>	<u>6.0</u>
	62.0	62.0	0.0	62.0
<u>Computer/Audio Visual Services</u>				
Manager of Educational Technology	1.0	1.0	0.0	1.0
Secretary	1.0	1.0	-1.0	0.0
Microcomputer Technician	1.0	1.0	0.0	1.0
AV Technician	2.0	2.0	1.0	3.0
Network Specialist	2.0	2.0	1.0	3.0
Database Manager	1.0	1.0	0.0	1.0
Computer Center Manager	1.0	1.0	0.0	1.0
Manager of IT	1.0	1.0	0.0	1.0
Data Analyst	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	11.0	11.0	1.0	12.0
<u>School Lunch Program*</u>				
School Lunch Manager	1.0	1.0	0.0	1.0
Assistant School Lunch Manager **	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	0.0	2.0

Total	139.45	140.25	0.4	140.65
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JW/dm

2/13

4/13 Revised

6/4/13 Revised

*funded through School Lunch Fund

**10 month position

TABLE XXIII
CIVIL SERVICE STAFF BY SCHOOL

	<u>Budget 2012-13</u>	<u>Actual 2012-13</u>	<u>Projected Increase/Decrease</u>	<u>Projected 2013-14</u>
<u>I. Edgewood</u>				
<u>School Staff</u>				
Secy. to Principal	1.0	1.0	0.0	1.0
<u>Guidance & Pupil Personnel Services</u>				
Secy. to Psychologist	0.2	0.2	-0.2	0.0
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
Total	6.2	6.2	-0.2	6.0
 <u>II. Fox Meadow</u>				
<u>School Staff</u>				
Secy. to Principal	1.5	1.8	0.0	1.8
<u>Guidance & Pupil Personnel Services</u>				
Secy. to Psychologist	0.2	0.2	-0.2	0.0
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
Total	6.7	7.0	-0.2	6.8
 <u>III. Greenacres</u>				
<u>School Staff</u>				
Secy. to Principal	1.0	1.0	0.0	1.0
<u>Guidance & Pupil Personnel Services</u>				
Secy. to Psychologist	0.2	0.2	-0.2	0.0
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
Total	6.2	6.2	-0.2	6.0

TABLE XXIII (continued)
CIVIL SERVICE STAFF BY SCHOOL

	Projected <u>2012-13</u>	Actual <u>2012-13</u>	Projected <u>Increase/Decrease</u>	Projected <u>2013-14</u>
<u>IV. Heathcote</u>				
<u>School Staff</u>				
Secy. to Principal	1.0	1.0	0.0	1.0
<u>Guidance & Pupil Personnel Services</u>				
Secy. to Psychologist	0.2	0.2	0.0	0.2
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
Total	6.2	6.2	0.0	6.2
 <u>V. Quaker Ridge</u>				
<u>School Staff</u>				
Secy. to Principal	1.3	1.8	0.0	1.8
<u>Guidance & Pupil Personnel Services</u>				
Secy. to Psychologist	0.2	0.2	0.0	0.2
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
Total	6.5	7.0	0.0	7.0
 Elementary Total	31.8	32.6	-0.6	32.0

TABLE XXIII (continued)
CIVIL SERVICE STAFF BY SCHOOL

	Projected <u>2012-13</u>	Actual <u>2012-13</u>	Projected <u>Increase/Decrease</u>	Projected <u>2013-14</u>
<u>V. Middle School</u>				
<u>School Staff</u>				
Secy. to Principal	1.0	1.0	0.0	1.0
Secy. to Assistant Principal	1.0	1.0	0.0	1.0
Account Clerk	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	3.0	3.0	0.0	3.0
<u>Guidance & Pupil Services</u>				
Secy. to House Counselor	4.0	4.0	0.0	4.0
Secy. to Psychologist	<u>0.5</u>	<u>0.5</u>	<u>0.0</u>	<u>0.5</u>
	4.5	4.5	0.0	4.5
<u>Health</u>				
Nurse	2.0	2.0	0.0	2.0
Secretary to Nurse	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	3.0	3.0	0.0	3.0
<u>Plant</u>				
Custodians	<u>12.0</u>	<u>12.0</u>	<u>0.0</u>	<u>12.0</u>
Total Middle School	22.5	22.5	0.0	22.5
<u>VII. Senior High School</u>				
<u>School Staff</u>				
Secretary to Principal	1.0	1.0	0.0	1.0
Secretaries to Asst. Principals	2.0	2.0	0.0	2.0
Account Clerk	1.0	1.0	0.0	1.0
Clerk-Receptionist	1.0	1.0	0.0	1.0
Attendance Secretary(SpecAttendClerk)	1.0	1.0	0.0	1.0
Library Typist	1.0	1.0	0.0	1.0
Secretary to Dept. Head	1.0	1.0	0.0	1.0
Secretary to Alternative School	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	9.0	9.0	0.0	9.0
<u>Guidance & Pupil Services</u>				
Secretary to Deans	5.0	5.0	0.0	5.0
Secretary to Psychologist	<u>0.4</u>	<u>0.4</u>	<u>0.0</u>	<u>0.4</u>
	5.4	5.4	0.0	5.4
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
Secretary to Nurse	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	0.0	2.0
<u>Plant</u>				
Custodians	<u>14.0</u>	<u>14.0</u>	<u>0.0</u>	<u>14.0</u>
Total Senior High School	30.4	30.4	0.0	30.4
JW/dm				
2/13				
6/4/13 Revised				

TABLE XXIV
CIVIL SERVICE STAFF DISTRICT WIDE

	Budget <u>2012-13</u>	Actual <u>2012-13</u>	Projected <u>Increase/Decrease</u>	Projected <u>2013-14</u>
<u>Superintendent's Office</u>				
Secretary to Board & Supt.	1.0	1.0	0.0	1.0
Secretary to Superintendent	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	0.0	2.0
<u>Personnel Office</u>				
Manager of Human Resources	1.0	1.0	0.0	1.0
Civil Service Coordinator	1.0	1.0	0.0	1.0
Personnel Assistant	1.0	1.0	0.0	1.0
Public Relations Asst.	1.0	1.0	0.0	1.0
Census	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	5.0	5.0	0.0	5.0
<u>Finance</u>				
Finance Officer	1.0	1.0	0.0	1.0
Secretary to Asst. Supt. For Business	1.0	1.0	0.0	1.0
Account Clerks	2.0	2.0	0.0	2.0
Bookkeeper	1.0	1.0	0.0	1.0
Accountant III	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	6.0	6.0	0.0	6.0
<u>Purchasing</u>				
Purchasing Officer	1.0	1.0	0.0	1.0
Secretary	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	0.0	2.0
<u>Computer/Audio Visual Services</u>				
Manager of Educational Technology	1.0	1.0	0.0	1.0
Secretary	1.0	1.0	-1.0	0.0
Microcomputer Technician	1.0	1.0	0.0	1.0
AV Technician	2.0	2.0	1.0	3.0
Network Specialist	2.0	2.0	1.0	3.0
Database Manager	1.0	1.0	0.0	1.0
Computer Center Manager	1.0	1.0	0.0	1.0
Manager of IT	1.0	1.0	0.0	1.0
Data Analyst	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	11.0	11.0	1.0	12.0
<u>Special Education (Guidance & Pupil Services)</u>				
Secretary to Director Special Ed	1.75	1.75	0.0	1.75
<u>Health</u>				
Nurses	1.0	1.0	0.0	1.0
Occupational Therapist	2.0	2.0	0.0	2.0
Physical Therapist	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	4.0	4.0	0.0	4.0

TABLE XXIV (continued)
CIVIL SERVICE STAFF DISTRICT WIDE

	Projected <u>2012-13</u>	Actual <u>2012-13</u>	Projected <u>Increase/Decrease</u>	Projected <u>2013-14</u>
<u>Instructional Services</u>				
Secretary to Asst. Supt. For Instruction	1.0	1.0	0.0	1.0
Secretary/Testing	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	0.0	2.0
<u>Plant</u>				
Director of Plant & Facilities	1.0	1.0	0.0	1.0
Secretary to Director of Plant & Facilities	1.0	1.0	0.0	1.0
Asst. Director of Plant & Facilities	1.0	1.0	0.0	1.0
Supervisor of Special Projects/Maintenance	1.0	1.0	0.0	1.0
Groundsmen	6.0	6.0	0.0	6.0
Maintenance	<u>6.0</u>	<u>6.0</u>	<u>0.0</u>	<u>6.0</u>
	16.0	16.0	0.0	16.0
<u>Transportation</u>				
Transportation Supervisor	1.0	1.0	0.0	1.0
Head Bus Driver	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
	3.0	3.0	0.0	3.0
<u>School Lunch Program*</u>				
School Lunch Manager	1.0	1.0	0.0	1.0
Assistant School Lunch Manager**	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	0.0	2.0
District Wide Total	54.75	54.75	1.0	55.75
<u>Civil Service Staff Totals:</u>				
Elementary	31.8	32.6	-0.6	32.0
Middle School	22.5	22.5	0.0	22.5
Senior High	30.4	30.4	0.0	30.4
District Wide	<u>54.75</u>	<u>54.75</u>	<u>1.0</u>	<u>55.75</u>
TOTAL CIVIL SERVICE STAFF	139.45	140.25	0.4	140.65

JW/dm

4/13 revised

6/4/13 revised

*Funded through School Lunch Fund

**10 month position

APPENDIX - C

BASIC STAR EXEMPTION CALCULATION & ITS IMPACT ON THE AVERAGE \$23,750 ASSESSED HOME						
<u>BASIC STAR ***</u>						
<u>Basic STAR Rate Calculation</u>			2012/13		2013/14	
			Scarsdale	Mamaroneck	Scarsdale	Mamaroneck
A	Basic Exemption		\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
B	Westchester Price Differential Markup		3.3037 *	3.3037 *	3.3037 *	3.3037 *
C	County Equalization Ratio**		0.0184	0.0179	0.0177	0.0174
D	Equalization / STAR 2% Annual CAP Adjustment ****		0.83	0.87	0.83	0.85
E	(A*B*C*D) Basic STAR Assessment Reduction		\$ 1,516	\$ 1,539	\$ 1,449	\$ 1,469
F	Tax Rate / \$1,000		868.93	883.09	893.39	908.79
G	(E*F) Basic STAR Exemption		\$ 1,318	\$ 1,359	\$ 1,294	\$ 1,335
<u>2012/13 Taxes Before and After STAR</u>						
H	\$23,750 Assessed Home		\$ 23,750	\$ 23,750		
I	(H/C) Approx. Market Value of \$23,750 Assessed Home		\$ 1,290,761	\$ 1,326,816		
J	(H*E) 2012/13 Taxes Before STAR		\$ 20,637	\$ 20,973		
K	(J-G) 2012/13 Taxes after STAR		\$ 19,319	\$ 19,614		
<u>2013/14 Taxes Before and After STAR</u>						
L	\$23,750 Assessed Home		\$ 23,750	\$ 23,750		
M	(L/C) Approx. Market Value of \$23,750 Assessed Home		\$ 1,341,808	\$ 1,364,943		
N	(L*E) 2013/14 Taxes Before STAR		\$ 21,218	\$ 21,584		
O	(N-G) 2013/14 Taxes after STAR		\$ 19,924	\$ 20,249		
P	(O-K) Tax Increase from 2012/13 to 2013/14		\$ 604	\$ 634		
Q	(P/K) Percentage Increase from 2012/13 to 2013/14		3.13%	3.23%		
* The Westchester Price Differential is Estimated. The actual number may vary.						
** The STAR formula uses the prior year County Equalization Ratios.						
*** Please see Appendix C - Page 3 for the definition of BASIC STAR exemption eligibility.						
**** Please note: Regardless of the results of the formula driven STAR calculation, since STAR is capped at a maximum amount of 2% more than the prior year.						

ENHANCED STAR EXEMPTION CALCULATION & ITS IMPACT ON THE AVERAGE \$23,750 ASSESSED HOME						
<u>ENHANCED STAR***</u>						
<u>Enhanced STAR Rate Calculation</u>			2012/13		2013/14	
			Scarsdale	Mamaroneck	Scarsdale	Mamaroneck
A	Enhanced Exemption		\$ 62,200	\$ 62,200	\$ 63,300	\$ 63,300
B	Westchester Price Differential Markup		3.3037 *	3.3037 *	3.3037 *	3.3037 *
C	County Equalization Ratio**		0.0184	0.0179	0.0177	0.0174
D	Equalization / STAR 2% Annual CAP Adjustment ****		0.80	0.84	0.79	0.81
E (A*B*C*D)	Enhanced STAR Assessment Reduction		\$ 3,042	\$ 3,086	\$ 2,906	\$ 2,945
F	Tax Rate / \$1,000		868.93	883.09	893.39	908.79
G (E*F)	Enhanced STAR Exemption		\$ 2,644	\$ 2,725	\$ 2,596	\$ 2,676
<u>2012/13 Taxes Before and After STAR</u>						
H	\$23,750 Assessed Home		\$ 23,750	\$ 23,750		
I (H/C)	Approx. Market Value of \$23,750 Assessed Home		\$ 1,290,761	\$ 1,326,816		
J (H*E)	2012/13 Taxes Before STAR		\$ 20,637	\$ 20,973		
K (J-G)	2012/13 Taxes after STAR		\$ 17,993	\$ 18,248		
<u>2013/14 Taxes Before and After STAR</u>						
L	\$23,750 Assessed Home		\$ 23,750	\$ 23,750		
M (L/C)	Approx. Market Value of \$23,750 Assessed Home		\$ 1,341,808	\$ 1,364,943		
N (L*E)	2013/14 Taxes Before STAR		\$ 21,218	\$ 21,584		
O (N-G)	2013/14 Taxes after STAR		\$ 18,622	\$ 18,907		
P (O-K)	Tax Increase from 2012/13 to 2013/14		\$ 628	\$ 659		
Q (P/K)	Percentage Increase from 2012/13 to 2013/14		3.49%	3.61%		
* The Westchester Price Differential is Estimated. The actual number may vary.						
** The STAR formula uses the prior year County Equalization Ratios.						
*** Please see Appendix C - Page 3 for the definition of ENHANCED STAR exemption eligibility.						
**** Please note: Regardless of the results of the formula driven STAR calculation, since STAR is capped at a maximum amount of 2% more than the prior year.						

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

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

Q. What is STAR?

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

There are two parts to the STAR program:

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

The **Enhanced STAR** exemption is available for the primary residences of senior citizens (age 65 and older) with yearly household incomes not exceeding the statewide standard. For qualifying senior citizens, the Enhanced STAR program works by exempting the first \$63,300 for 2013-14 of the full value of their home from school property taxes. For property owned by a husband and wife, or by siblings, only one of them must be at least 65 years of age as of December 31 of the year in which the exemption will begin to qualify for the Enhanced exemption. Their combined annual income, however, must not exceed the STAR income standard. The certified Income Standard for the Enhanced STAR exemption for the 2013-14 School Levy is \$79,050.

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 2012 assessment roll (2013-14 school levy for Scarsdale and Mamaroneck), income was based on the 2011 income tax return. The combined income of all of the owners and of any owner's spouse who resides on the premises may not exceed the STAR income standard (maximum) for the applicable income tax year. Income is defined as federal "adjusted gross income" [AGI] as reported on the applicant's Federal or State income tax return, less the "taxable amount" of total distributions from individual retirement accounts or individual retirement annuities, both of which are commonly known as "IRAs." A cost of living adjustment (COLA) is made annually to the STAR income standard; contact your local assessor or call 1-877-6-STAR-NY for the current income standard when that is available.

APPENDIX - D

BOCES Administrative & Facility Charges - 10 Year History					
	BOCES ADMINISTRATIVE AND FACILITY COSTS				
	ACTUAL EXPENDITURES 2002-03 THROUGH 2010-11,				
	ADOPTED BUDGET 2011-12 AND PROPOSED BUDGET 2012-13				
				Total	%
	Administration	Facility Charge	Special Charges	BOCES Charges	Inc. (Dec.)
2003-2004	186,101	139,490	0	325,591	7.73%
2004-2005	201,240	139,389	0	340,629	4.62%
2005-2006	199,350	137,477	0	336,827	(1.12%)
2006-2007	227,716	144,505	0	336,827	0.00%
2007-2008	247,292	143,825	0	391,117	16.12%
2008-2009	256,345	143,250	0	399,595	2.17%
2009-2010	270,317	147,285	0	417,602	4.51%
2010-2011	279,647	143,448	0	423,095	1.32%
2011-2012	286,471	139,342	0	425,813	0.64%
2012-2013	282,595	133,260	0	415,855	(2.34%)
2013-2014	299,441	137,118	0	436,559	4.98%

APPENDIX - E

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

Funds have been provided in this section of the budget for refunds of property taxes for prior years. Listed below are the refunds that have been made for the period 2001-02 through December 2012; the Adopted Budget for 2012-13, and the proposed budget for 2013-14.

YEAR	AMOUNT	PROPERTY
2001-02 Actual	\$474,976	Sutton Hay Day - \$79,821; Heathcote / Overhill Corp. - \$365,430; Six-Others \$29,725
2002-03 Actual	\$39,248	Various \$39,248.
2003-04 Actual	\$270,109	Quaker Ridge CC - \$131,926; Scarsdale Shopping Center - \$105,776; Hanover Associates - \$24,779; Others \$7,628.
2004-05 Actual	\$0	None in 2004-05
2005-06 Actual	\$0	None in 2005-06
2006-07 Actual	\$26,872	Various \$26,872
2007-08 Actual	\$308,752	Scarsdale Chateaux - \$285,926; Three Others - \$22,826.
2008-09 Actual	\$317,857	Fenway Golf Course - \$118,387; Winged Foot Golf Course - \$136,088; Six Others - \$63,382.
2009-10 Actual	\$52,010	Various \$52,010.
2010-11 Actual	\$142,664	Holly Management - \$40,764; Susan & Jeffrey Goldernberger - \$27,576; Scarsdale Gasoline Corp. - \$25,496; Twelve others - \$48,828.
2011-12 Actual	\$433,283	Kiki Nicholas Resident Trust - \$30,529; Leonard Caputo - \$22,740; Heathcote Overhill Corp. - \$337,050; Seven others - \$42,964.
2012-13 Budget >>>>	\$50,000	
Actual to date = >>>>	\$345,483	Chaseway LLC - \$217,420; HSBC - \$110,685; Santomero - \$17,378.
2013-14 Proposed	\$0	

In 1990-91, a certiorari reserve fund was established to provide funds for pending certiorari cases. The Certiorari Reserve balance as of June 30, 2012 was \$2,066,443. In practice, we first use our budgeted appropriation. Certiorari settlements in excess of that amount are funded from the reserve. The current overage of \$295,483 as well as any other refunds that occur during the year will be funded from the reserve. Interest income earned on the reserve is added back to the reserve. See page 58 for more information on reserves.

APPENDIX - F

Summary – Aides and Part-Time Bus Drivers

2013-14 Aides Budget

Teacher Aides *	- No changes.
Cafeteria Aides*	- No changes.
Kindergarten Aides*	- Quaker Ridge – increased 25 hours, after decreasing last year by 25 hours
Learning Resource Centers	- Middle School – decreased 50 hours
Special Class Aides	- Heathcote – increased 50 hours Quaker Ridge – decreased 50 hours High School – increased 50 hours, after decreasing last year by 25 hours
CSE Aides	- 1:1 aides increased hours significantly. These hours are required by federal and state law, and are determined by the Committee on Special Education.
Security (New for 13-14)	- High School – 150 hours; Middle School – 50 hours.

2013-14 Bus Drivers

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

*Enrollment based adjustments

Aides Cost	2013-14				38	Weeks						
	SA	TA	CAF	PA	KGn	CSE	LRC	P Curr	SPC	ESL	Security	Total
District												
Hrs/Wk.	34	50	0	0	0	0	0	0	0	120	0	204
Hrs/Yr.	1,292	1,900								4,560	0	7,752
Total \$	23,030	42,636								85,077	0	150,743
Edgewood												
Hrs/Wk.	17	85	100	17	75	364	20	0	50	0	0	728
Hrs/Yr.	646	3,230	3,800	646	2,850	13,841	760		1,900		0	27,673
Total \$	9,877	71,792	81,400	14,877	56,088	261,299	12,878		38,304		0	546,515
Fox Meadow												
Hrs/Wk.	0	90	110	17	75	230	20	0	50	0	0	592
Hrs/Yr.	0	3,420	4,180	646	2,850	8,745	760		1,900		0	22,501
Total \$	0	68,380	81,510	11,253	64,058	191,420	17,518		41,785		0	475,924
Greenacres												
Hrs/Wk.	17	75	90	17	75	216	20	0	50	0	0	560
Hrs/Yr.	646	2,850	3,420	646	2,850	8,191	760		1,900		0	21,263
Total \$	10,685	61,283	72,341	10,995	57,912	188,362	13,971		43,795		0	459,344
Heathcote												
Hrs/Wk.	17	70	90	17	75	235	20	0	0	0	0	524
Hrs/Yr.	646	2,660	3,420	646	2,850	8,938	760		0		0	19,920
Total \$	12,390	55,803	70,346	14,716	66,168	176,136	17,518				0	413,077
Quaker Ridge												
Hrs/Wk.	0	85	100	17	100	261	20	0	150	0	0	733
Hrs/Yr.	0	3,230	3,800	646	3,800	9,925	760		5,700		0	27,861
Total \$	0	75,993	74,499	14,716	82,574	178,693	17,518		103,161		0	547,154
Elementary Totals												
Hrs/Wk.	51	405	490	85	400	1,306	100	0	300	0	0	3,137
Hrs/Yr.	1,938	15,390	18,620	3,230	15,200	49,640	3,800		11,400		0	119,218
Total \$	32,952	333,251	380,096	66,557	326,800	995,910	79,403		227,045		0	2,442,014
Middle School												
Hrs/Wk.	85	130	113	17.0	0	166	100	100	25	0	50	786
Hrs/Yr.	3,230	4,940	4,275	646		6,311	3,800	3,800	950		1,900	29,852
Total \$	63,418	114,454	84,469	15,039		129,858	70,224	72,105	15,647		30,343	595,557
Senior High												
Hrs/Wk.	33	397	85	0	0	168	50	0	0	0	150	883
Hrs/Yr.	1,254	15,086	3,230			6,385	1,900				5,700	33,555
Total \$	29,897	309,786	67,980			117,479	37,782				91,029	653,953
Total \$												
Hrs/Wk.	203	982	688	102	400	1,640	250	100	325	120	200	5,010
Hrs/Yr.	7,714	37,316	26,125	3,876	15,200	62,336	9,500	3,800	12,350	4,560	7,600	190,377
Total \$	149,297	800,127	532,545	81,596	326,800	1,243,247	187,409	72,105	242,692	85,077	121,372	3,842,267

Aides Cost	2012-13				38	Weeks						
	SA	TA	CAF	PA	KGN	CSE	LRC	P Curr	SPC	ESL		Total
District												
Hrs/Wk.	17	50	0	0	0	0	0	0	0	120		187
Hrs/Yr.	646	1,900								4,560		7,106
Total \$	11,983	41,962								82,050		135,995
Edgewood												
Hrs/Wk.	17	85	100	17	75	235	20	0	50	0		599
Hrs/Yr.	646	3,230	3,800	646	2,850	8,930	760		1,900			22,762
Total \$	9,541	108,063	80,879	14,877	55,809	172,189	17,708		37,782			496,848
Fox Meadow												
Hrs/Wk.	17	90	110	17	75	175	20	0	50	0		554
Hrs/Yr.	646	3,420	4,180	646	2,850	6,650	760		1,900			21,052
Total \$	13,450	66,530	80,682	11,628	63,384	149,380	16,177		38,067			439,298
Greenacres												
Hrs/Wk.	17	75	90	17	75	150	20	0	50	0		494
Hrs/Yr.	646	2,850	3,420	646	2,850	5,700	760		1,900			18,772
Total \$	10,323	61,600	69,244	12,552	61,911	121,190	14,850		43,795			395,465
Heathcote												
Hrs/Wk.	17	70	90	17	75	130	20	0	50	0		469
Hrs/Yr.	646	2,660	3,420	646	2,850	4,940	760		1,900			17,822
Total \$	11,983	49,799	71,843	14,716	64,980	93,526	17,518		33,041			357,406
Quaker Ridge												
Hrs/Wk.	0	85	100	17	75	185	20	0	100	0		582
Hrs/Yr.	0	3,230	3,800	646	2,850	7,030	760		3,800			22,116
Total \$	0	74,247	76,422	14,516	65,930	125,256	17,138		69,179			442,688
Elementary Totals												
Hrs/Wk.	68	405	490	85	375	875	100	0	300	0		2,698
Hrs/Yr.	2,584	15,390	18,620	3,230	14,250	33,250	3,800		11,400			102,524
Total \$	45,297	360,239	379,070	68,289	312,014	661,541	83,391		221,864			2,131,705
Middle School												
Hrs/Wk.	85	130	113	17.0	0	125	100	100	75	0		745
Hrs/Yr.	3,230	4,940	4,275	646		4,750	3,800	3,800	2,850			28,291
Total \$	61,331	112,719	83,230	15,039		97,100	79,705	70,120	50,407			569,651
Senior High												
Hrs/Wk.	85	397	85	0	0	100	50	0	0	0		717
Hrs/Yr.	3,230	15,086	3,230			3,800	1,900					27,246
Total \$	62,225	309,928	67,891			71,868	42,399					554,311
Total \$												
Hrs/Wk.	255	982	688	102	375	1,100	250	100	375	120		4,347
Hrs/Yr.	9,690	37,316	26,125	3,876	14,250	41,800	9,500	3,800	14,250	4,560		165,167
Total \$	180,836	824,848	530,191	83,328	312,014	830,509	205,495	70,120	272,271	82,050		3,391,662

APPENDIX – G

II INSTRUCTION					
Data Sheet D - Extracurricular Assignments					
			2013-14 CALCULATIONS		
Funds for extracurricular assignments are determined by agreement between the Board of Education and the Scarsdale Teachers Association. Extra curricular assignment pay should be the product of the appropriate point value times .0019 times the Base Salary (Class I, Step 1) in effect during each year of the Agreement. For teachers regularly employed by the Board who advise in the same activity beyond one year, the multiplier shall be as follows: Year 2=.0021, Year 3=.0023.					
2013-14 CALCULATIONS			2013-14	Budgeted	
			Points	S Amount	
211-139 Senior High School					
High School Yearbook Advisor (65)		65		8,767	
High School Yearbook Advisor (65)		65		8,767	
High School Newspaper Advisor (65)		65		8,767	
High School Newspaper Advisor (65)		65		8,767	
High School Senior Class Advisor(55)		55		6,128	
High School Senior Class Advisor(55)		55		6,128	
High School Student Government Advisor		75		10,115	
High School Speech & Debate Coach		105		14,161	
High School Chamber Orchestra		75		10,115	
High School U.N. Club Advisor		90		12,138	
High School Band Director		50		6,744	
High School Video Production		20		2,463	
High School Video Production		20		2,463	
Drama Club Advisor		40		5,395	
Technical Club Advisor		40		5,395	
Musical Pit Director		20		2,697	
Tri M Honor Society		20		2,697	
Drama Director	(3 productions 35 each)	105		12,930	
Technical Director	(3 productions 30 each)	90		12,138	
Musical Production Coach	(3 productions 30 each)	90		12,138	
Literary Magazine Advisor		40		5,395	
Habitat for Humanity		40		5,395	
Mock Trial		45		6,069	
French Club		10		1,349	
Junior Class Advisor (35)		35		3,899	
Junior Class Advisor (35)		35		3,899	
Sophomore Class Advisor (20)		20		2,228	
Sophomore Class Advisor (20)		20		2,228	
Freshman Class Advisor (15)		15		1,671	
Freshman Class Advisor (15)		15		1,671	
Science Team Coach		10		1,349	
Mathematics Team Coach		50		6,744	
All County/State High School Chorus		15		2,023	
Foreign Exchange Advisor		20		2,697	
Asst. Foreign Exchange Advisor		10		1,349	
High School Garden Club Sponsor		10		1,231	
High School Society Art Advisor		10		1,231	
Total Senior High School				209,340	

Data Sheet D - Extracurricular Assignments (continued)			
2013-14 CALCULATIONS	2013-14	Budgeted	
	Points	\$ Amount	
Middle School			
Technical Advisor	25	3,372	
Yearbook Advisor	95	12,813	
Student Government Advisor	95	12,813	
Student Government Asst.	40	5,395	
Speech Contest Director	25	3,372	
Literary Magazine Advisor	40	5,395	
Drama Director (3 productions 30 each)	90	12,138	
Musical Director (3 productions 30 each)	90	12,138	
Costume/Props Director (3 productions 30 each)	90	12,138	
Production Technical Advisor	90	12,138	
Video Yearbook	25	3,372	
Newspaper	10	1,349	
Math Counts Club	25	3,372	
Science Olympiad (20 per advisor)	20	2,697	
Science Olympiad (20 per advisor)	20	2,697	
Science Olympiad (20 per advisor)	20	2,697	
Science Olympiad (20 per advisor)	20	2,697	
Science Olympiad (20 per advisor)	20	2,697	
Human Rights Advisor	20	2,697	
Young Women in Leadership	15	2,023	
School Store	15	2,023	
World Culture Club	10	1,231	
Activities Advisors	70	8,620	
Jazz Ensemble	40	5,395	
Percussion Ensemble	40	5,395	
Wind Chamber Ensemble	40	5,395	
Director of Show Choir	20	2,697	
Brass Ensemble	20	2,697	
All County State Middle School Chorus	10	1,349	
Total Middle School		152,813	
Elementary Schools			
Activity Advisors (5 x 100)	500	55,705	
Elementary Band Advisor	40	5,395	
Elementary Orchestra Advisor	40	5,395	
All County Elementary Chorus	40	5,395	
Total Elementary		71,889	
Grand Total Extracurricular Assignments		434,043	

II INSTRUCTION				
285-000 Interscholastic Athletics				
Data Sheet A-1 Sports, Coaching Salaries, and Student Participation				
2013-14 CALCULATIONS				
Funds for Director and Coaches salaries are determined by Agreement between the Board of Education and the Scarsdale Teachers Association. Athletic coaching salaries are the product of the appropriate point value listed below, times a factor of 0.0023, times the base salary (BA Step 1) in effect during a given salary year. For teachers regularly employed by the Board who coach in the same sport beyond one year, the multiplier is as follows: second year: .0025, third year: 0.0027, fourth year: 0.0029, fifth year 0.0030. The estimated salaries below are based upon present incumbents				
Sport	Position	Points	\$ Amount	# of Students Participating**
Baseball	Director of Athletics	210	30,785	
	Head	60	10,555	18
	Asst.	40	6,098	18
	JV	46	8,092	20
	Frosh	38	6,685	18
Basketball	Head	76	13,370	15
	Asst. Boys	40	6,333	15
	Boys JV	50	8,796	15
	Boys Frosh	46	7,649	18
	Girls Head	76	9,689	13
	Asst. Girls	40	5,915	13
	Girls JV	50	8,261	13
	Girls Frosh*	46	8,092	0
Bowling	Head	43	7,564	32
Cheerleading	Head - Fall	42	7,037	14
	JV-Fall	37	4,717	18
	Head - Winter	42	7,037	14
	JV-Winter	37	4,717	18
	Head-Modified	30	3,672	23
	Asst. -Modified	27	3,304	23
Crew		40	5,711	25
Cross Country	Head	57	10,027	80
	Asst.	36	6,333	80
	Asst.	36	5,813	80
	Modified Head	30	5,278	60
	Modified Asst.	27	4,750	60
Football	Head	85	14,953	40
	Asst.	50	7,955	40
	Asst.	50	6,629	40
	Asst.	50	8,796	40
	JV Head	43	7,564	34
	JV Asst.	36	5,066	34
	Frosh Head	36	6,333	21
	Frosh Asst.	36	6,333	21
	Frosh Asst.	36	4,406	21
Field Hockey	Head	58	10,203	21
	Asst.	40	5,303	21
	JV A	38	4,845	18
	JV B*	35	5,100	
	Modified Head	30	5,278	42
	Modified Asst.	27	4,750	42

II INSTRUCTION				
285-000 Interscholastic Athletics				
Data Sheet A-2 Continued				
2013-14 CALCULATIONS				
Sport	Position	Points	\$ Amount	# of Students Participating**
Golf-Boys		45	7,916	18
Golf-Girls		45	7,916	23
Gymnastics	Head	65	11,435	23
	Asst.	48	6,119	23
Ice Hockey	Head	54	8,873	20
	Asst.	40	7,037	20
	Head-Modified	33	5,660	28
	Asst.-Modified	30	4,794	28
	Asst.-Modified	30	4,131	28
Indoor Track	Head	72	12,666	110
	Asst.	47	8,268	110
	Asst.	47	8,268	110
	Asst.	47	6,614	110
Lacrosse	Head Boys	63	8,032	33
	Asst. Boys Varsity	43	5,482	33
	JV Boys	48	8,444	30
	Frosh Boys	43	6,782	23
	Boys Modified-Head	30	5,278	58
	Boys Modified-Head	30	5,278	58
	Boys Modified-Asst.	27	4,750	58
	Head Girls	63	11,083	23
	Asst. Girls Varsity	43	6,782	23
	JV Girls	48	7,343	24
	JV B	48	7,343	27
	Girls Modified-Head	30	5,278	60
	Girls Modified-Head	30	5,278	60
	Girls Modified-Asst.	27	4,750	60
Outdoor Track	Head	68	11,962	155
	Asst.	40	6,425	155
	Asst.	40	6,425	155
	Asst.	40	7,037	155
Modified Track	Head	30	5,278	72
	Asst.	27	4,750	72
	Asst.	27	4,750	72
Skiing	Head	45	7,496	45
	Asst.	35	6,157	45
Soccer	Boys Head A	67	10,862	26
	Boys Asst. A	40	7,037	26
	Varsity B (Boys)	53	8,414	24
	Boys JV A	48	6,609	26
	Boys JV B	48	7,099	23
	Girls Head A	67	11,786	21
	Girls Asst.	40	6,119	21
	Varsity B (Girls)	53	9,324	22
	Girls JV A	48	6,364	21
	Girls JV B*	48	7,099	0
Softball	Head	55	9,675	16
	Asst.	40	6,731	16
	JV	40	6,323	20
	Frosh	30	6,323	20

II INSTRUCTION				
285-000 Interscholastic Athletics				
Data Sheet A-2 Continued				
2013-14 CALCULATIONS				
Sport	Position	Points	\$ Amount	# of Students Participating**
Swimming	Boys Head	65	10,556	36
	Boys Asst.	50	6,119	36
	Girls Head	65	11,435	40
	Girls Asst.	50	8,261	40
Tennis	Boys Head	50	8,796	14
	Boys JV	33	5,805	20
	Boys Head Varsity B	33	5,660	15
	Girls Head A	50	8,796	15
	Girls JV	33	5,805	17
	Girls Head Varsity B	33	5,660	18
Volleyball	Head	54	9,500	15
	JV A	38	6,685	16
	JV B	38	4,651	17
	Modified Head	30	5,278	64
	Modified Head	30	5,278	64
	Modified Asst	27	4,750	64
Wrestling	Head	67	11,786	25
	JV*	48	7,955	0
	Head-Modified	30	5,278	55
	Asst.Modified	27	4,275	55
H.S. Intramural Director	Fall	30	5,225	
	Winter	30	5,225	
	Spring	30	5,225	
Modified Athletic Coordinator-Fall		35	6,685	
Modified Athletic Coordinator-Winter		35	6,685	
Modified Athletic Coordinator-Spring		35	6,685	
MS Director of Afterschool Life		90	15,833	
Total Coaching Salaries			865,331	
*position not filled for the 2012-13 school year				

APPENDIX - H

VEHICLE REPLACEMENT SCHEDULE

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

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

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

School Year	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
	Actual	Actual	Actual	budget	(plan)	(plan)	(plan)	(plan)
Large buses	1	0	2	1	2	2	2	2
Cost per bus	\$ 92,852	0	98,850	100,353	102,860	105,450	108,070	110,770
Lease Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mini buses	0	0	2	2	2	1	2	1
Cost per bus	\$ -	\$0	\$40,161	\$41,365	\$42,606	\$43,885	\$45,200	\$46,550
Lift gate buses	1	0	0	0	0	1	0	0
Cost per bus	\$48,400		0	0	0	61,000	0	0
Automobiles	1	4	0	0	1	1	1	1
Cost per vehicle	\$20,095	21,056	\$ -	\$ -	23,806	24,520	25,250	26,000
Total Cost:	\$ 161,347	\$ 84,224	\$ 278,022	\$ 183,083	\$ 314,738	\$ 340,305	\$ 331,790	\$ 294,090

STATISTICS of LARGE BUS FLEET							
Vehicle Number	Type	Number of Passengers	Purchase Year	Years on Road	2012-13 Assignment	Mileage A/O 1/13	
137	Large Bus	66	2000	12	Spare	74,565	
138	Large Bus	66	2000	12	Spare	85,668	
139	Large Bus	66	2001	11	Spare	59,824	
140	Large Bus	66	2001	11	In Service	55,490	
141	Large Bus	66	2002	10	In Service	72,464	
142	Large Bus	66	2002	10	In Service	64,183	
143	Large Bus	66	2003	9	In Service	68,202	
144	Large Bus	66	2003	9	In Service	68,141	
145	Large Bus	66	2005	7	In Service	70,750	
146	Large Bus	66	2005	7	In Service	57,551	
147	Large Bus	66	2006	6	In Service	61,033	
148	Large Bus	66	2006	6	In Service	68,926	
149	Large Bus	66	2006	6	In Service	70,375	
150	Large Bus	66	2006	6	In Service	56,505	
151	Large Bus	66	2006	6	In Service	57,130	
152	Large Bus	66	2006	6	In Service	46,786	
153	Large Bus	66	2006	6	In Service	48,506	
154	Large Bus	66	2006	6	In Service	57,295	
155	Large Bus	66	2009	3	In Service	38,146	
156	Large Bus	66	2011	1	In Service	18,462	
157	Large Bus	66	2011	1	In Service	22,583	
158	Large Bus	66	2012	0	On order		
159	Large Bus	66	2012	0	On order		
Average annual miles for large buses in 2012 was					6,387		
Average total mileage for large buses is					51,831		
Average age of fleet for large buses is					7		

STATISTICS of SMALL BUS FLEET						
Bus No.	Type	Number of Passengers	Purchase Year	Years On Road	2012-13 Assignment	Mileage A/O Jan-13
69	Mini Bus	20	1998	15	In Service	101,707
70	Mini Bus	20	1999	14	In Service	129,000
72	Mini Bus	20	1999	14	Spare	121,245
74	Mini Bus	20	2000	13	Spare	107,116
75	Mini Bus	20	2000	13	Spare	125,844
78	Mini Bus	20	2001	12	In Service	155,766
79	Mini Bus	20	2001	12	In Service	132,908
80	Mini Bus	20	2001	12	In Service	138,249
81	Mini Bus	20	2002	11	Spare	101,003
82	Mini Bus	20	2002	11	In Service	120,892
83	Mini Bus	20	2002	11	In Service	106,347
84	Mini Bus	20	2002	11	In Service	95,531
86	Mini Bus	20	2002	11	In Service	105,105
87	Mini Bus	20	2002	11	In Service	101,862
88	Mini Bus	20	2003	10	In Service	121,608
89	Mini Bus	20	2003	10	In Service	88,671
90	Mini Bus	20	2003	10	In Service	115,986
91	Mini Bus	20	2005	8	In Service	68,943
92	Mini Bus	20	2005	8	In Service	66,315
93	Mini Bus	20	2005	8	In Service	92,005
94	Mini Bus	20	2005	8	In Service	79,423
95	Mini Bus	20	2005	8	In Service	74,695
96	Mini Bus	18	2006	7	In Service	82,412
97	Mini Bus	18	2006	7	In Service	65,708
98	Mini Bus	18	2006	7	In Service	72,419
99	Mini Bus	18	2006	7	In Service	102,875
100	Mini Bus	18	2006	7	In Service	80,428
36	Mini Bus	18	2006	7	In Service	66,009
37	Mini Bus	18	2006	7	In Service	70,656
38	Mini Bus	20	2007	6	In Service	63,006
39	Mini Bus	20	2007	6	In Service	53,814
40	Mini Bus	20	2007	6	In Service	47,792
41	Mini Bus	20	2009	4	In Service	28,422
42	Mini Bus	20	2009	4	In Service	70,469
43	Mini Bus	20	2009	4	In Service	72,599
44	Mini Bus	20	2009	4	In Service	58,511
45	Mini Bus	20	2009	4	In Service	86,547
46	Mini Bus	20	2010	3	In Service	35,780
47	Mini Bus	20	2010	3	In Service	29,429
48	Mini Bus	6+2 w/chair	2009	4	In Service	31,124
73	Mini Bus	6+3 w/chairs	2000	13	In Service	103,437
76	Mini Bus	8+2w/chairs	2000	13	In Service	107,179
77	Mini Bus	8+2w/chairs	2001	12	In Service	149,713
49	Mini Bus	18	2013	0	In Service	3,874
50	Mini Bus	18	2013	0	In Service	3,188
51	Mini Bus	18	2013	0	In Service	2,290
C-18	Wagon	5	2002	11	Spare	113,950
C-19	Wagon	5	2004	9	In Service	88,128
C-21	Sedan	5	2005	8	Spare	130,948
C-22	Sedan	5	2005	8	Spare	121,543
C-23	Sedan	5	2005	8	In Service	100,689
C-24	Sedan	5	2007	6	In Service	76,829
C-25	SUV	5	2006	7	In Service	91,340
C-26	SUV	5	2007	6	In Service	51,068
C-28	Sedan	5	2011	2	In Service	9,079
C-29	Sedan	5	2011	2	In Service	25,030
C-30	Sedan	5	2011	2	In Service	19,008
C-31	Sedan	5	2011	2	In Service	19,750
C-32	Sedan	5	2011	2	In Service	18,049
		Average annual miles for the mini buses is		9,218		
		Average annual miles for the wheel chair buses is		2,986		
		Average annual miles for the wagons/sedans is		9,712		
		Average age of fleet-mini buses before new purchases			8.7	
		Average mileage of fleet-mini buses before new purchases			89,036	

APPENDIX – I

UNDISTRIBUTED EXPENSE

TEACHERS' RETIREMENT

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

Retirement expense is based on an estimate of the salaries to be paid to professional staff members for the upcoming school year multiplied by the contribution rate. The TRS rate has increased significantly from the 0.36% rate charged in 2003-04 to the estimated 16.25% rate for the 2013-14 budget.

<u>Budget Year</u>	<u>TRS %</u>	<u>Total TRS Budget</u>
1993-94	8.00%	1,962,734
1994-95	8.41%	1,990,400
1995-96	7.24%	1,885,105
1996-97	6.37%	2,088,729
1997-98	3.75%	990,198
1998-99	1.25%	363,915
1999-00	1.42%	434,361
2000-01	1.43%	466,067
2001-02	0.43%	129,725
2002-03	0.36%	123,366
2003-04	0.36%	162,285
2004-05	5.63%	2,622,972
2005-06	7.97%	3,673,304
2006-07	8.60%	4,422,538
2007-08	8.73%	5,645,453
2008-09	7.63%	4,284,902
2009-10	6.19%	3,786,852
2010-11	8.62%	5,253,825
2011-12	11.11%	6,720,440
2012-13 Adopted Bud	11.84%	9,541,077
2013-14 Proposed Bud	16.25%	11,366,160

UNDISTRIBUTED EXPENSE

EMPLOYEES' RETIREMENT

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

ERS charges for most of the 15 past years have been extremely low; however, they have risen significantly in the last few years. The aggregated contribution rate is estimated to increase from approximately 18.9% of payroll in 2012-13 to an estimated 20.9 % in 2013-14.

TOTAL EXPENDITURES

1996-97	ACTUAL	20,881
1997-98	ACTUAL	150,660
1998-99	ACTUAL	47,983
1999-00	ACTUAL	42,844
2000-01	ACTUAL	17,812
2001-02	ACTUAL	60,559
2002-03	ACTUAL	100,908
2003-04	ACTUAL	458,468
2004-05	ACTUAL	1,224,127
2005-06	ACTUAL	1,137,906
2006-07	ACTUAL	1,135,252
2007-08	ACTUAL	1,094,288
2008-09	ACTUAL	1,103,797
2009-10	ACTUAL	1,000,321
2010-11	ACTUAL	1,748,071
2011-12	ACTUAL	2,331,649
2012-13	ADOPTED BUDGET	3,446,450
2013-14	PROPOSED BUDGET	3,714,501

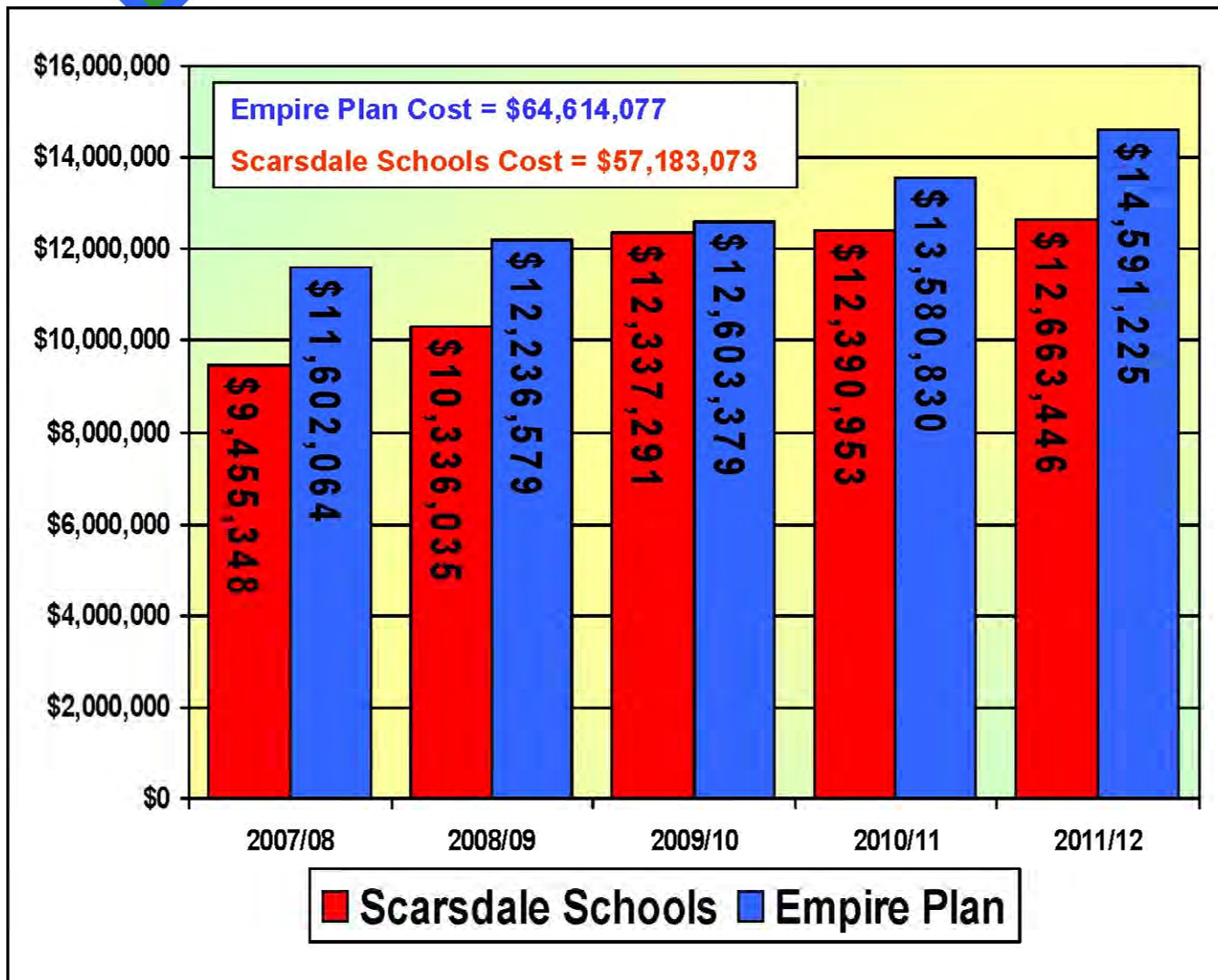
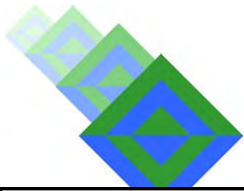
UNDISTRIBUTED EXPENSE

HEALTH INSURANCE

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

Listed below are the actual expenditures for the years 1993-94 through 2011-12, the 2012-13 Adopted Budget, and the 2013-14 Proposed Budget.

<u>YEAR</u>	<u>EXPENDITURES</u>	
1993-94	2,958,034	
1994-95	3,505,805	
1995-96	3,505,805	
1996-97	3,953,478	
1997-98	3,938,750	
1998-99	4,801,732	
1999-00	5,056,563	
2000-01	5,948,628	
2001-02	6,323,802	
2002-03	7,796,238	
2003-04	8,673,304	
2004-05	9,102,858	
2005-06	9,766,698	
2006-07	9,906,552	
2007-08	9,455,348	
2008-09	10,336,035	
2009-10	12,337,291	
2010-11	11,539,947	
2011-12	12,663,446	
2012-13	13,800,361	BUDGET
2012-13	14,300,361	ESTIMATED ACTUAL
2013-14	14,625,388	PROPOSED BUDGET



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. The District costs, on average, are \$1.5M less per year when compared to the applicable Empire Plan premiums over the past five years.

UNDISTRIBUTED EXPENSE
SOCIAL SECURITY / MEDICARE

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

YEAR	RATE	WAGE MAXIMUM	TOTAL FISCAL EXPENDITURES
2006	6.20%	\$94,200	
	1.45%	No Limit Medicare	4,461,048
2007	6.20%	\$97,500	
	1.45%	No Limit Medicare	4,758,785
2008	6.20%	\$102,000	
	1.45%	No Limit Medicare	5,034,606
2009	6.20%	\$106,800	
	1.45%	No Limit Medicare	5,144,222
2010	6.20%	\$106,800	
	1.45%	No Limit Medicare	5,175,509
2011	6.20%	\$106,800	
	1.45%	No Limit Medicare	5,200,750
2012	6.20%	\$110,100	
	1.45%	No Limit Medicare	5,648,000*
2013	6.20%	\$113,700	
	1.45%	No Limit Medicare	5,398,000**
2014	6.20%	unknown	
	1.45%	No Limit Medicare	5,673,515***

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

UNDISTRIBUTED EXPENSE

Dental / Vision Plan

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

<u>YEAR</u>		<u>FULL TIME & PART TIME TEACHERS</u>	<u>OTHER EMPLOYEES</u>	<u>EXPENDITURES</u>
2003-04	581	Teach/Adm/Nurses/Secy's/Cust	@\$1,486	863,366
2004-05	576	Teach/Adm/Nurses/Secy's/Cust	@\$1,516	873,216
2005-06	580	Teach/Adm/Nurses/Secy's/Cust	@\$1,546	896,680
2006-07	598	Teach/Adm/Nurses/Secy's/Cust	@\$1,593	952,614
2007-08	614	Teach/Adm/Nurses/Secy's/Cust	@\$1,593	978,102
2008-09	626	Teach/Adm/Nurses/Secy's/Cust	@\$1,593	997,218
2009-10	612	Teach/Adm/Nurses/Secy's/Cust	@\$1,647	1,007,964
2010-11	611	Teach/Adm/Nurses/Secy's/Cust	@\$1,684	1,028,924
2011-12	605	Teach/Adm/Nurses/Secy's/Cust	@\$1,722	1,041,810
2012-13	599	Teach/Adm/Nurses/Secy's/Cust	@\$1,722	1,031,478**
	601	Teach/Adm/Nurses/Secy's/Cust	@\$1,756	1,055,356*
2013-14	600	Teach/Adm/Nurses/Secy's/Cust	@\$1,722	\$1,033,200***

* Adopted Budget

** Estimated Actual

*** Proposed Budget

Please proceed to the next page

APPENDIX – J

Undistributed Expense - Data Sheet B					
Schedule of Long-Term Serial Bond Obligations From 2005 through 2028					
O/S as of Date	Obligations Outstanding	Budget Year	Total Interest	Total Principal	Total Debt Service
7/1/2005	73,150,000	2005/06	2,965,866	5,785,000	8,750,866
7/1/2006	67,365,000	2006/07	3,078,390	5,330,000	8,408,390
7/1/2007	76,165,000	2007/08	3,182,075	5,360,000	8,542,075
7/1/2008	70,805,000	2008/09	2,888,741	5,185,000	8,073,741
7/1/2009	65,555,000	2009/10	2,649,307	5,400,000	8,049,307
7/1/2010	60,155,000	2010/11	1,928,412	5,840,000	7,768,412
7/1/2011	53,120,000	2011/12	2,021,490	5,785,000	7,806,490
7/1/2012	46,350,000	2012/13	1,681,882	6,050,000	7,731,882
7/1/2013	40,300,000	2013/14	1,626,326	6,080,000	7,706,326
7/1/2014	34,220,000	2014/15	1,385,393	6,345,000	7,730,393
7/1/2015	27,875,000	2015/16	1,172,019	4,820,000	5,992,019
7/1/2016	23,055,000	2016/17	976,994	5,030,000	6,006,994
7/1/2017	18,025,000	2017/18	755,188	5,270,000	6,025,188
7/1/2018	12,755,000	2018/19	522,800	5,490,000	6,012,800
7/1/2019	7,265,000	2019/20	300,631	765,000	1,065,631
7/1/2020	6,500,000	2020/21	266,765	805,000	1,071,765
7/1/2021	5,695,000	2021/22	230,781	840,000	1,070,781
7/1/2022	4,855,000	2022/23	193,047	885,000	1,078,047
7/1/2023	3,970,000	2023/24	153,454	925,000	1,078,454
7/1/2024	3,045,000	2024/25	112,000	970,000	1,082,000
7/1/2025	2,075,000	2025/26	68,578	1,015,000	1,083,578
7/1/2026	1,060,000	2026/27	23,188	1,060,000	1,083,188
7/1/2027	-	2027/28	-	-	-
# - Note: During September 2008, the District refinanced \$8.7M of outstanding obligations resulting in a savings of \$544,008 over the period of 2008/09 through 2014/15. The applicable outstanding debt has been updated accordingly.					
* - Note: During October 2010, the District refinanced \$19.5M of outstanding obligations resulting in a savings of \$2,714,587 over the period of 2010/11 through 2018/19. The applicable outstanding debt has been updated accordingly.					
& - Note: During June 2012, the District refinanced \$11.8M of outstanding obligations resulting in a savings of \$1,026,599 over the period of 2012/13 through 2018/19. The applicable outstanding debt has been updated accordingly.					

UNDISTRIBUTED EXPENDITURES									
			970 DEBT SERVICE						
			Data Sheet D - Schedule of payments of long-term obligations for 2013-14.						
	ORIGINAL		OBLIGATIONS	INTEREST			INTEREST	PAYMENTS	
	BOND	MATURITY	OUTSTANDING	RATE	PRINCIPAL	PAYMENTS	DUE DATE	DUE DATE	TOTAL
BOND ISSUE	ISSUE	DATE	7/1/13	PERCENTAGE	DUE DATE	AMOUNT	AND AMOUNT	AND AMOUNT	INTEREST
							12/1/2013	6/1/2014	
2008 (SEPT)	8,635,000	2013/14	3,350,000	2.84	12/1/2013	1,635,000	83,750	42,875	\$ 126,625
(Refinancing)									
							12/1/2013	6/1/2014	
2010 (OCT)	19,495,000	2018/19	14,990,000	1.53	6/1/2014	2,260,000	288,500	288,500	\$ 577,000
(Refinancing)									
							8/1/2013	2/1/2014	
2012 (JUN)	10,825,000	2018/19	10,780,000	1.10	2/1/2014	1,605,000	225,875	225,875	\$ 451,750
(Refinancing)			-						
							8/1/2013	2/1/2014	
2006 (AUG)	14,130,000	2027	11,180,000	4.33	8/1/2013	580,000	241,638	229,313	\$ 470,951
GRAND TOTAL	\$ 53,085,000		\$ 40,300,000			\$ 6,080,000	\$ 839,763	\$ 786,563	\$ 1,626,326
							TOTAL	7,706,326	

Lease Purchase – Computers

These are the anticipated costs for the lease payments for computer hardware purchased since 2006-07, as well as estimated costs for continuing the lease purchase replacement program into the future. In 2013-14, we are increasing the purchasing power by \$208,000 to address program needs. It is anticipated this will become the baseline for purchasing power in subsequent years. The anticipated costs for 2013-14 for the four outstanding leases are noted below.

	2006/07 Purchase	2007/08 Purchase	2008/09 Purchase	2009/10 Purchase	2010/11 Purchase	2011/12 Purchase	2012/13 Purchase	2013/14 Purchase	Total Payments (Amount Budgeted)
Total Purchasing Power	\$920,000	\$920,000	\$920,000	\$920,000	\$920,000	\$920,000	\$920,000	\$1,128,000	
Payments									
Actual 2009-10	\$ 250,690	\$ 247,398	\$ 246,786	\$ 247,566	\$ 0	\$ 0	\$ 0	\$ 0	\$ 992,441
Actual 2010-11	\$ 0	\$ 247,398	\$ 246,786	\$ 247,566	\$ 243,551	\$ 0	\$ 0	\$ 0	\$ 985,261
Actual 2011-12	\$ 0	\$ 0	\$ 246,786	\$ 247,566	\$ 243,551	\$ 235,785	\$ 0	\$ 0	\$ 973,687
Actual 2012-13	\$ 0	\$ 0	\$ 0	\$ 247,566	\$ 243,551	\$ 235,785	\$ 243,921	\$ 0	\$ 961,823
Budgeted 2013-14	\$ 0	\$ 0	\$ 0	\$ 0	\$ 243,551	\$ 235,785	\$ 243,921	\$ 288,084	\$1,011,341
Estimated 2014-15	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 235,785	\$ 243,921	\$ 288,084	\$1,055,874
Estimated 2015-16	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 243,921	\$ 288,084	\$1,108,173
Estimated 2015-16	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 288,084	\$1,152,336

Lease Purchase – Districtwide Copiers

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

	2007/08 Purchase	2008/09 Purchase	2009/10 Purchase	2010/11 Purchase	2011/12 Purchase	2015/16 Purchase	2016/17 Purchase	Total Payments (Amount Budgeted)
Total Purchasing Power Payments	\$1,229,725	\$ 0	\$ 0	\$1,241,670	\$ 0	\$ 0	\$ 0	
Actual 2008-09	\$ 247,145	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 247,145
Actual 2009-10	\$ 247,145	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 247,145
Actual 2010-11	\$ 124,167	\$ 0	\$ 0	\$ 124,167	\$ 0	\$ 0	\$ 0	\$ 248,334
Actual 2011-12	\$ 0	\$ 0	\$ 0	\$ 248,334	\$ 0	\$ 0	\$ 0	\$ 248,334
Actual 2012-13	\$ 0	\$ 0	\$ 0	\$ 248,334	\$ 0	\$ 0	\$ 0	\$ 248,334
Budgeted 2013-14	\$ 0	\$ 0	\$ 0	\$ 248,334	\$ 0	\$ 0	\$ 0	\$ 248,334
Estimated 2014-15	\$ 0	\$ 0	\$ 0	\$ 248,334	\$ 0	\$ 0	\$ 0	\$ 248,334
Estimated 2015-16	\$ 0	\$ 0	\$ 0	\$ 124,167	\$ 0	\$ 124,167	\$ 0	\$ 248,334
Estimated 2016-17	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 248,334	\$ 0	\$ 248,334

APPENDIX – K

Selected Compensation and Benefits

The District is required under Chapter 474 of the Laws of 1996 to publish information regarding the compensation and benefits of the superintendent, the assistant superintendents, and other administrators whose annual salary is at least \$126,000. For the 2013-14 Budget the District is projecting the following individuals to meet this criteria:

	Salary*	Annualized Cost of Benefits	Other Compensation	Total Benefits as a % of Salary
Dr. Michael McGill - Superintendent	\$312,263	\$92,431	\$28,104	29.60%
Linda Purvis - Assistant Superintendent	\$220,655	\$69,296	\$4,538	33.46%
Lynne Shain - Assistant Superintendent	\$218,065	\$68,796	0	31.55%
Dr. Joan Weber - Assistant Superintendent	\$234,649	\$72,001	0	30.68%
Dr. Michael Mendelson - Director of Special Education	\$198,645	\$65,043	0	32.74%
Jeffrey Martin – Treasurer / Business Mgr. / Risk Mgr.	\$159,222	\$64,828	0	40.72%
John Trenholm – Director of Facilities	\$151,788	\$63,046	0	41.54%

Building Administrators

Personnel/Title	School	Salary *
Dr. Scott Houseknecht - Elementary Principal	Edgewood School	\$202,917
Duncan Wilson- Elementary Principal	Fox Meadow School	\$195,798
Gerry Young - Elementary Principal	Greenacres School	\$198,477
Maria Stile - Elementary Principal	Heathcote School	\$198,477
Robyn Lane - Elementary Principal	Quaker Ridge School	\$198,477
Michael McDermott - Middle School Principal	Scarsdale Middle School	\$215,051
Larry Chazinoff - Middle School Assist. Principal	Scarsdale Middle School	\$178,517
Rochelle Hauge - Middle School Assest. Principal	Scarsdale Middle School	\$188,052
Ken Bonamo - High School Principal	Scarsdale High School	\$204,000
Sue Peppers - High School Assist. Principal	Scarsdale High School	\$193,832
Chris Renino - High School Assist. Principal	Scarsdale High School	\$180,808
Christopher Griffin - High School Assist. Principal	Scarsdale High School	\$176,500

*Amount currently in effect for 2012-13. Actual figures will be determined upon negotiations and / or the actual consumer price index and its relation to the floor or ceiling of the applicable negotiated contract.

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

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

APPENDIX - L

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

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

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

2009-2010 School Year		General Education	Special Education
This School District	Instructional Expenditures Pupils	\$80,017,268	\$15,526,657
	Expenditures Per Pupil	4,619	360
Similar District Group	Instructional Expenditures Pupils	\$4,926,191,619	\$1,794,488,590
	Expenditures Per Pupil	401,187	52,039
Total of All School Districts in NY State	Instructional Expenditures Pupils	\$30,088,158,593	\$11,362,166,093
	Expenditures Per Pupil	2,709,505	422,576
Similar District Group Description: Low Need/Resource Capacity		\$11,105	\$26,888

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

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

Instructional Expenditures for Special Education are K-12 expenditures for students with disabilities (including summer special education expenditures) plus a pro-ration of building-level administrative and instructional support expenditures. District expenditures, such as trans- portation, 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 2009-10 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 stu- dents with disabilities may include both general and special education expenditures. Special education services provided in the general ed- ucation classroom may benefit students not classified as having disabilities.

2009-2010 School Year	This School District	Similar District Group	Total of All School Districts in NY State
Total Expenditures Per Pupil	\$27,206	\$22,124	\$19,921

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 Educa- tion and Special Education Instructional Expenditures does not equal the Total Expenditures.

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

The New York State School Report Card Information about Students with Disabilities for Scarsdale Union Free School District

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

Student Counts as of October 6, 2010	This School District		Similar District Group	Total of All School Districts in NY State
Student Placement -- Percent of Time Inside Regular Classroom	Count of Students with Disabilities	Percentage of Students with Disabilities	Percentage of Students with Disabilities	Percentage of Students with Disabilities
80% or more	217	61.8%	63.8%	56.2%
40% to 79%	44	12.5%	16.9%	11.9%
Less than 40%	54	15.4%	11.7%	23.0%
Separate Settings	32	9.1%	4.4%	6.0%
Other Settings	4	1.1%	3.2%	2.9%

The source data for the statistics in this table were reported through the Student Information Repository System (SIRS) and verified in Verification Report 5. The counts are numbers of students reported in the least restrictive environment categories for school-age programs (ages 6-21) on October 6, 2010. The percentages represent the amount of time students with disabilities are in general education class-rooms, regardless of the amount and cost of special education services they receive. Rounding of percentage values may cause them to sum to a number slightly different from 100%.

School-age Students with Disabilities Classification Rate

2010-11 School Year	This School District	Similar District Group	Total of All School Districts in NY State
Special Ed Classification Rate	7.4%	11.4%	13.0%

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

Similar District Group Description: Low Need/Resource Capacity

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

APPENDIX - M

**Scarsdale Union Free School District
2013-14 Property Tax Report Card**

	Budgeted 2012-13	Budgeted 2013-14	% Change
Total Spending	\$ 141,790,579	\$ 143,899,713	1.49%
School Tax Levy Limit (Prior to Allowable Exclusions)	\$ 118,640,965	\$ 121,949,252	
Permissible Exclusions to the School Tax Levy Limit	\$ 8,528,653	\$ 9,061,844	
School Tax Levy Limit	\$ 127,169,618	\$ 131,011,096	3.12%
Total Proposed School Tax Levy	\$ 127,045,773	\$ 130,650,863	2.84%
Amount (Over) / Under Tax Levy Limit	\$ 123,845	\$ 360,233	0.28%
Public School Enrollment	4,753	4,795	0.88%
	Consumer Price Index	2.10%	
	Actual - June 30, 2012	Projected - June 30, 2013	
Reserved Fund Balance	\$ 6,985,151	\$ 6,193,652	
Appropriated Fund Balance	\$ 6,313,598	\$ 4,300,000	
Unreserved, Unappropriated Fund Balance	\$ 5,404,906	\$ 5,120,955	
Unreserved, Unappropriated Fund Balance as a Percent of the Total Budget	3.81%	3.56%	

APPENDIX – N

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

Please proceed to the next page

APPENDIX – 0

Exemption Impact Report

Assessment Year: 2011

County: WESTCHESTER
SWIS Code: 555000

School Value Report (555001)

Municipality: SCARSDALE
Total Assessed Val: 153,404,999
Uniform Percentage: 1.87

Equalized Total Assessed Value = 8,203,475,882

Exempt Code	Description	Statutory Authority	# of Exempts	Total Equalized Value of EX	% of Value Exempted
12100	N.Y.S.	RPTL 404(1)	3	1,582,887	0.02
13100	CNTY OWNED	RPTL 406(1)	6	131,056,149	1.60
13350	MUNI GOVT	RPTL 406(1)	2	52,139	0.00
13510	TOWN CEMET	RPTL 446	1	278,074	0.00
13650	VIL W/CORP	RPTL 406(1)	127	112,338,395	1.37
13800	SCHOOL DIS	RPTL 408	9	245,981,283	3.00
14110	U S A	State L 54	1	8,048,128	0.10
14200	RPTL418	RPTL 418	10	23,628,342	0.29
17650	HEALTH FAC	McK U Con L 4413	1	53	0.00
21600	RLG-CO.PRP	RPTL 462	10	12,151,069	0.15
25110	N/P RELIG	RPTL 420-a	28	152,915,775	1.86
25120	N/P EDUC	RPTL 420-a	1	17,235,294	0.21
25130	N/P CHARTY	RPTL 420-a	1	4,919,786	0.06
25230	N/P IMPROV	RPTL 420-a	2	2,401,069	0.03
25300	NP ORGNS	RPTL 420-b	2	11,832,887	0.14
26250	HIST SOC	RPTL 444 & NPCL 1408	1	1,446,524	0.02
41800	AGED-CTS	RPTL 467	25	8,938,556	0.11
41834	SR STAR	RPTL 425	200	42,152,780	0.51
41854	RES STAR	RPTL 425	2,885	292,545,828	3.57
	Total Exemptions (No System EX's)		3,315	1,069,505,018	13.04
	Total Exemptions (with System EX's)		3,315	1,069,505,018	13.04

Values have been equalized using the Uniform Percentage of Value.

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

Amount, if any, attributable to payments in lieu of taxes: \$0 *via*

NYS - Real Property System
County of Westchester
Town of Mamaroneck
SWIS Code - 553289

Assessor's Report - 2011 - Prior Year File
S495 Exemption Impact Report
School Detail Report

RPS221/V04/L001
Date/Time - 3/27/2012 10:00:46
Total Assessed Value 6,545,925
Uniform Percentage 1.84

Equalized Total Assessed Value 355,756,793

School District - 555001 Scarsdale

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
14200	FOREIGN GOVT - EMBASSY	RPTL 418	1	2,717	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	570,652	0.16
41834	ENHANCED STAR	RPTL 425	6	1,030,434	0.29
41854	BASIC STAR 1999-2000	RPTL 425	129	11,077,230	3.11
Total Exemptions Exclusive of System Exemptions:			137	12,681,033	3.56
Total System Exemptions:			0	0	0.00
Totals:			137	12,681,033	3.56

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: _____

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APPENDIX – P

[illegible]