

Insight



A GUIDE TO THE SCARSDALE SCHOOLS' 2022-23 BUDGET

Dear Scarsdale Community Members:

The purpose of this letter is to provide logistics on this year's school budget vote and school Board election process, an overview of our school District's budget, and information on voter qualifications and registration details

BUDGET VOTE AND SCHOOL BOARD ELECTION PROCESS:

This school year has still been marked by numerous Covid mitigation measures, but has also brought us tremendous progress in a return to a more "normal" school experience. As in previous years, the budget vote and school Board election will take place in person in the Scarsdale Middle School gymnasium. This year's vote will be on Tuesday, May 17, 2022, from 7 a.m. to 9 p.m., at Scarsdale

Middle School, 134 Mamaroneck Road, Scarsdale.

SCARSDALE SCHOOLS

PROPOSED 2022-23 BUDGET:

Scarsdale endures as an exemplar of public education, as we continue to help our students achieve the highest levels of success and prepare them for future study and lives of purpose. Our deep commitment to the whole child remains our greatest priority, but this work is only accomplished through the enduring partnerships between our schools and the broader community's support.

Generally speaking, a school district's budget is a detailed description of the financial resources needed to carry out its vision, mission, and strategic initiatives. As in past years, Scarsdale faculty, staff, and administration have worked closely

with the Board of Education, and parent and community groups in a collaborative process to develop an appropriate budget that aligns with the values and priorities established by a broad range of District and community stakeholders.

Despite some lingering pandemic challenges faced this year, administrators and faculty have worked diligently over the past many months to balance safety, pedagogy, and operational needs to create a budget that is fiscally responsible, while at the same time supporting the historically exceptional Scarsdale educational experience.

This revised 2022-23 Proposed Budget (found online at www.scarsdaleschools.org/proposedbudget) anticipates continued in-person learning,

while preserving the health and safety of students and staff and the core Scarsdale educational experience, including rich curricular and co-curricular programs; class-size practices; Special Education services; social-emotional supports; and safety, security, and emergency management interventions. It also supports capital improvements consistent with our comprehensive, long-term Facilities Master Plan.

This proposal represents a year-over-year budget increase of 3.85%. Although the administrative team and Board of Education did not use the State-mandated "tax cap" as a target, careful budget planning has resulted in a proposed tax levy growth of 3.45%, below the 3.50% cap calculated for Scarsdale. A tax rate increase of — Please see Guide on page 2

	2021-22	2022-23	\$ Difference	% Difference
Expense Budget	\$166,862,755	\$173,291,393	\$6,428,638	3.85%
Scarsdale Tax Rate	\$16.50	\$16.90	\$0.40	2.43%*
Mamaroneck Tax Rate	\$16.31	\$16.90	\$0.59	3.68%*
Total Tax Levy	\$154,374,399	\$159,697,444	\$5,323,045	3.45%

*Before STAR Impact
 These Tax Rates are estimates based on the most current assessment data available. Final rates may differ and are not finalized until June 1, 2022.

See the Board of Education Budget Presentations at www.scarsdaleschools.org/budget-info

VOTE • TUESDAY, MAY 17 • 7 A.M. TO 9 P.M.

SCARSDALE MIDDLE SCHOOL GYMNASIUM, 134 MAMARONECK ROAD, SCARSDALE

2.43% is projected for Scarsdale, and an increase of 3.68% for the Mamaroneck Strip.

In this Budget Issue, you will find a letter from the Board of Education, frequently asked questions, a summary of revenue and expenses, and important voter information, including a sample ballot.

At its meeting on April 04, 2022, the Board of Education adopted the proposed Scarsdale Schools' 2022-23 Budget. The full Scarsdale community will have the opportunity to vote on this budget in person or via absentee ballot on Tuesday, May 17, 2022.

SCHOOL BOARD ELECTIONS:

In addition to the budget vote, this year's

ballot will also present three candidates for three positions on the Board of Education. See sample ballot on page six.

VOTER QUALIFICATIONS AND REGISTRATION DETAILS:

All qualified voters are eligible to vote. If a qualified voter has not previously registered to vote with the District or the Westchester County Board of Elections, s/he/they can personally register with the District Clerk during regular business hours. Voter registration forms for the May 17, 2022, vote will be accepted until 5:00 pm on Thursday, May 12, 2022. Information on voter registration, applying for absentee ballots, deadlines and other information pertaining to the vote can be found by going to the Voter Information page on the

District website at www.scarsdaleschools.org/voterinfo. It is also important to note that until the end of the 2022 calendar year, voters for school district votes and elections, may obtain an absentee ballot due to concerns over exposure to Covid-19 by checking off temporary illness or physical disability on the application.

Participation in this vote is a critical part of our School District's operations. If a registered voter needs a special accommodation, please contact the District Clerk, Honore Adams, at 914-721-2410 by May 10.

Warm regards,

Dr. Thomas Hagerman
Superintendent of Schools

BOARD OF EDUCATION LETTER

Dear Community Residents:

The Scarsdale Board of Education is pleased to present the proposed budget for the 2022-23 school year. The proposed budget is the culmination of a year-long, collaborative process, led by the Board and Administration, guided by the District's Strategic Plan, and with invaluable input from stakeholders, including teachers, students, parents, and community groups. It is a budget that acknowledges the Board's

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concern about the impact of the pandemic and increased need of many students for social/emotional support alongside academic rigor and financial prudence.

The Board unanimously adopted the proposed Scarsdale Schools' 2022-23 Budget, recognizing the current economic environment, while confirming the community's values and goals, the desire to preserve and enhance our children's educational experience, and the need to invest in our children's future. This includes preserving the core curriculum, and advancing initiatives in critical and creative thinking, interdependence, and research and technology, guided by the goals set forth in the District's Strategic Plan. The budget supports many key values, including the implementation of Next Generation Standards and scaling of successful

instructional models; ensures staffing levels are consistent with current and historical philosophies and community expectations; enriches classroom and school libraries through the purposeful infusion of high interest, diverse and engaging fiction and non-fiction texts; and provides materials and authentic curriculum resources to introduce a research based and exemplary elementary math program. It also continues the District's commitment to providing technology and STEAM experiences to all students, including continuation of the 1:1 device program at the Elementary Schools and the Middle School, as well as the expansion of the 1:1 device program at the High School; it also funds software and online services that support teaching and learning at all levels. Crucially, it continues and expands support for Special Education programs, including the next phase of

the new 8:1:2 program and establishes an emotional disabilities program in the Middle School while maintaining fiscal prudence through continued flexible and needs-based partnerships with educational institutions, trainers, and expert organizations to provide exemplary professional learning for educators. The budget also advances our in-District instructional opportunities for students with disabilities, so they can continue to be educated alongside their peers instead of being placed out of District for services.

This budget is lean, but allows for a flexible response to many unknowns. It considers the potential impact of changes related to mandated contributions to New York State retirement systems, the District's self-funded health care plan, and any additional restrictions or mandates required should the pandemic take a turn. It includes revenue- and expenditure-based strategies to respond to unknowns such as anticipated fluctuations in State aid, sales tax, interest income, and reserves; and incorporates significant budget efficiencies through self insurance and Village/BOCES cooperation agreements. The budget includes \$1,925,000 in appropriations funded by the assigned fund balance, so as to mitigate tax impact on residents. A

significant portion of these are dedicated to supporting reserves for Self-Insured Health Insurance and NYS Employees' Retirement systems, protecting taxpayers from the impact of unexpected increases.

This budget includes \$252M in technology improvements and expansions. This includes an in-depth analysis of District-wide wireless coverage to identify "Wi-Fi dead spots", and implement targeted Wi-Fi improvements to both indoor and outdoor spaces, including Butler and Dean Fields. It also includes improvements and upgrades on building infrastructure to improve access and speed, particularly in non-instructional and common areas. The budget also continues the District's commitment to providing technology and STEAM experiences to all students, including continuation of the 1:1 device program at the Elementary Schools and the Middle School, as well as the expansion of the 1:1 device program at the High School, and coding experience for all 6th grade students. It also funds software and online services that support teaching and learning at all levels

TAX LEVY

This year's budget priorities translate into an investment of \$173,291,393 for 2022-

23, a budget-to-budget increase of 3.85%. The property tax levy, which remains the major source of revenue for the District, is estimated to increase by 3.45%, which is below the maximum allowable tax cap of 3.50%.

If you have further comments on the proposed budget, please write to us at the Board of Education Office, 2 Brewster Road, Scarsdale, or email us at boardofed@scarsdaleschools.org. A copy of the proposed budget along with the budget presentations, are available online at www.scarsdaleschools.org/proposedbudget.

Voter information is also available online at www.scarsdaleschools.org/voterinfo.

Your participation in this process is vitally important to our entire community.

Thank you.

SCARSDALE

BOARD OF EDUCATION

Karen Ceske, President

Amber Yusuf, Vice-President

James Dugan

Carl Finger

Robert Klein

Jessica Resnick-Ault

Ron Schulhof



BUDGET QUESTIONS AND ANSWERS

Q: *WHAT DOES THE 2022-23 BUDGET ACHIEVE?*

A: The budget, which has gone through multiple iterations in response to economic and pandemic concerns, preserves our core curriculum goals, maintains current class size, invests in teacher training, and continues to advance initiatives in core educational programming, research, and technology. It maintains the high-quality teaching and learning expectations consistent with the Strategic Plan and advanced in-District instructional opportunities for students with disabilities with additional special class programming and high-quality specialized instruction for students in need of intensive support in inclusive settings. It also strengthens the District's commitment to providing technology and STEAM experiences for all students through additional coding and technology classes, expansion of the 1:1 device program, and critical infrastructure upgrades to ensure greater Wi-Fi access.

At the elementary level, the budget funds an additional math teacher to oversee implementation of the new Next Generation math curriculum. It also funds an additional life skills teacher for the Bridge Program, in either 5th or 6th grade depending on final enrollment. At the Middle School, an additional computer science teacher will help ensure students in every grade obtain coding experience, particularly those in 6th grade. A Special Education teacher, as part of the Scarsdale Support Program, will ensure all students have access to an equitable and inclusive learning environment.

At Middle and High School levels, an additional social worker and psychologist will be added to help assist with mental wellness issues that predated, but were greatly exacerbated by, the pandemic, along with the necessary clerical support to ensure time is spent rendering services and not lost to scheduling and paperwork.

This budget also supports the continued study and development of DEI initiatives by enabling the meaningful and flexible engagement of expert consultants and through additional curriculum resources that reflect multiple perspectives and diverse representations at all levels. As we return to a more "normal" schooling experience, this budget improves and expands authentic global opportunities through travel, hosting, and virtual experiences.

It also supports the research, exploration, and creation of new garden models, biomechanical innovations, and sustainability projects through collaboration across communities and schools.

Q: *AS THE DISTRICT REQUESTS STAFFING ADDITIONS IN MENTAL HEALTH, IS IT A PRIORITY TO ADD PROFESSIONALS WHO CAN SERVE THE GENERAL AND THE UNDERSERVED POPULATIONS?*

A. We absolutely keep the demographics of our population in mind when hiring for any position, especially mental health clinicians. Some of the more traditional underserved populations are not large parts of the Scarsdale student body, but we do have a number of different cultures and international families. We have focused on using hiring procedures that attract candidates from varying backgrounds.

Q: *IS THERE DATA SHOWING STUDENT AND FAMILY REQUESTS FOR MENTAL HEALTH SERVICES BY GRADE LEVEL? HOW HAVE THOSE NUMBERS CHANGED IN THE LAST FIVE YEARS? DO YOU ANTICIPATE THESE TRENDS TO CONTINUE IN THE NEAR FUTURE?*

A. Rationale sheets can be found in the appendix of the budget presentation. The trend of increasing mental health needs predates the pandemic, which has been a catalyst for these requests. As we move forward, the focus on specific interventions with students and the ongoing positive psychology and wellness work across the District should address many of these needs. We believe these additional resources will be sufficient for the foreseeable future.

Q: *WOULD YOU GIVE MORE DETAIL ON THE RATIONALE BEHIND CONVERTING 14 TEMPORARY POSITIONS TO 6 PERMANENT ONES?*

A. The District has employed 14 part-time 10-month Clerks across the seven schools and District office (though the headcount is currently 10 due to recent resignations), which are represented by the SAES unit. The part-time status (no more than 17 hours/week) makes the position noncompetitive from a Civil Service standpoint. Historically, there have been three primary assignments for these individuals: Two clerks have shared responsibilities as the second office staff member alongside the Secretary to Principal at our three smaller elementary schools—Edgewood, Greenacres, and Heathcote (6 total positions). Three clerks have served at the Middle School as production (copying) support a few days each week. Along with two Aides, these five individuals essentially cover two full-time positions. Five clerks have provided additional office/clerical support to Fox Meadow (1), the Middle School (1), the High School (2), and the District Special Education office (1). This proposal to shift from part-time to full-time 10-month clerks has arisen over time from changes in our needs and practices. First, the elementary offices require steady, full-day coverage instead of stitched-together support with different individuals. The demands

BUDGET QUESTIONS AND ANSWERS, CONTINUED

of parent communication, safety and security, attendance, and more, require that the smaller elementary schools have a level of coverage similar to FM and QR. There can also be better cross training in the event of an absence, as we have been able to accomplish in FM and QR. Second, as our copiers have become networked and printing jobs are easier to accomplish, the need for copying support at the Middle School has waned. Third, the turnover we are experiencing in positions that do not carry full-time hours or benefits is making it difficult to fill vacancies. The result is that we propose eliminating all the remaining part-time 10-month Clerk positions and replacing them with 6 full-time, 10-month Clerk positions.

Q: LAST YEAR, AVERAGE SPENDING PER STUDENT WAS \$35,000. DO ALL OUR SCHOOLS HAVE THE SAME PER-STUDENT SPENDING?

A: If examining gross spending per student per building, then each building would be different based on the salaries of the non-instructional and instructional employees at each particular building. The number of staff is dependent on student enrollment at each building which determines the number of sections based on the District's class-size norms. All other expenses such as supplies, equipment, etc., are based on a per-student allocation across the District to assure equitable distribution.

Q: GIVEN THE LOW-INTEREST RATE ENVIRONMENT, DOES IT MAKE SENSE TO ISSUE ADDITIONAL SCHOOL BONDS BEFORE INTEREST RATES INCREASE LATER THIS YEAR? GIVEN THE LOW DEBT SERVICE PER PUPIL FOR OUR DISTRICT, PERHAPS WE CAN TAKE ADVANTAGE OF LOW-INTEREST RATES TO PUSH THIS A BIT HIGHER AND LOCK IN A LOW COST OF CAPITAL.

A: There are no current large-scale capital plans under discussion that would require the issuance of debt. With work from the 2018 Bond coming to a close this summer, it is anticipated that small- and large-scale discussions regarding a prospective 2026 Bond will start in the fall of 2023. Issuance of the debt related to that project would dovetail with the retirement of existing debt at that time.

Q: WHAT MEASURES ARE BEING TAKEN TO CONTROL HEALTH INSURANCE COSTS?

A: Since 1989, the District has operated an economical and efficient self-insured employee health plan. It features low overhead, services that are paid for only when used, and the ability to adjust benefits in response to emerging conditions. Employees share in the increasing cost of healthcare through monthly contributions and co-pays.

While the plan has been cost-effective over time, it can be volatile in the short term depending on annual claims. The District strives to contain costs in the context of a challenging healthcare market.

Q: HOW DOES THE TAX CAP AFFECT THE SCARSDALE SCHOOL BUDGET?

A: Scarsdale Boards of Education have long resisted the imposition of arbitrary external limits on programs and resources. Past Boards have proposed budgets that, in their judgment, were appropriate for Scarsdale's students and schools.

New York law limits growth of local tax levies to no more than 2%, or CPI, whichever is less, unless 60% of the governing body (towns, villages, etc.) or the voters (school districts) approve a budget with higher growth. This cap is adjusted by several factors, including real property growth, excessive pension increases, and capital appropriations. The actual allowable levy growth, therefore, will almost never be 2%. This year, Scarsdale's maximum allowable levy is 3.5%. Although the Board didn't use the tax levy cap as a target, proposed levy growth of 3.45% is below the ceiling applicable in Scarsdale. The tax rate, which is dependent on property assessments as prepared by each town's assessor, the equalization rate as determined by the State, and the tax levy, is projected to rise by 2.43% for Scarsdale and by 3.68% for the Mamaroneck Strip. The equalization rate, as determined by New York State, has increased for the Town of Scarsdale in comparison to the Town of Mamaroneck, thus increasing Mamaroneck's share of the total tax levy.

Q: HOW DO OUR RESERVES COMPARE WITH OTHER DISTRICTS IN THE REGION?

A: Although other districts may have higher reserves, particularly tax certiorari reserves, Scarsdale's tax roll consists primarily of residential properties, which tend to produce fewer tax challenges. Districts with large amounts of commercial property may need larger tax certiorari reserves.

The District has an additional risk factor that other districts don't have, namely, its self-insured health plan. Although the plan has saved millions of taxpayer dollars since inception, its potential annual volatility dictates the need for a reserve. The proposed budget maintains the health insurance reserve crucial for a self-insured program. It also allows the Board to add to other reserves in the interest of fiscal prudence in this particular economic environment and to ensure the continuation of the District's Moody's Aaa rating.

SAMPLE BALLOT FOR DISTRICT ELECTION AND BUDGET VOTE

Scarsdale Union Free School District Election and Budget Vote Sample Ballot — May 17, 2022

SCHOOL BOARD MEMBERS: VOTE FOR A TOTAL OF THREE (3) CANDIDATES		
Ronald Schulhof <input style="width: 30px; height: 15px; margin: 5px auto;" type="checkbox"/>	Colleen Brown <input style="width: 30px; height: 15px; margin: 5px auto;" type="checkbox"/>	Suzie Hahn Pascutti <input style="width: 30px; height: 15px; margin: 5px auto;" type="checkbox"/>
Write-in: _____ Write-in: _____		

<u>BUDGET RESOLUTION</u> <input style="width: 30px; height: 15px; margin-right: 10px;" type="checkbox"/> YES <input style="width: 30px; height: 15px; margin-left: 10px;" type="checkbox"/> NO
RESOLVED, that the sum of \$173,291,393 shall be appropriated to meet the estimated expenditures for school purposes for the school year 2022-23, and that the Board of Education be authorized to levy the necessary taxes to meet the same.

INSTRUCTIONS

- 1) Please use a pen to fill out the ballot.
- 2) Vote for up to **three (3)** candidates or qualified individuals for the School Board.
- 3) To vote for a candidate whose name is printed on this ballot, make a single "X" mark in the square below the name(s) of the candidate(s).
- 4) To vote for a qualified person, whose name does not appear on the ballot, write their name on the line labeled "write-in."
- 5) **If you vote for more than three (3) School Board Candidates, including any "write-ins," your vote will not count for that item.**
- 6) To vote on the budget resolution make a single "X" mark in one of the squares contained in the box. Any other mark or erasure on this ballot, or tearing or defacing this ballot, makes the ballot void. If the voter performs any other extrinsic act such as enclosing paper or other article in the folded ballot, the ballot is void.
- 7) This ballot is in Spanish on the reverse of this form/Esta boleta está en español al reverso de este formulario.

BUDGET SUMMARY

PROPOSED 2022-23 EXPENDITURES

General Support	\$ 19,488,997	●
Instruction	99,786,141	●
Pupil Transportation	4,624,254	●
Community Services	385,516	●
Undistributed	48,351,485	●
Transfer to Other Funds	655,000	●
TOTAL	\$ 173,291,393	



—WHAT ACCOUNTS FOR THE PROPOSED BUDGET INCREASE?—

Major Components of Budget Growth	\$ Change	% of Budget Change
Teaching salaries, (Including 6.0FTE New Positions)	\$4,221,866	2.53%
Increase in Special Education, net of salaries	635,731	0.38%
Employee Benefits: all other (except TRS, ERS, and Health Insurance)	480,863	0.29%
Salaries - All other changes	361,659	0.22%
Employee Benefits - TRS and ERS ONLY	597,592	0.36%
Projected Teacher Retirements (8 @\$60,000 each, less \$10,000 early notice payment)	(400,000)	(0.24%)
COVID Contingency - Change from \$800,000 to \$500,000 - Funded entirely from Prior Year Surplus - No Current	(300,000)	(0.18%)
Decrease in Tax Certiorari Budget Line	(275,000)	(0.16%)
Decrease in Security Related Equipment Budget	(150,100)	(0.09%)
Transfer to School Lunch Fund - Decrease from \$175,000 to \$75,000	(100,000)	(0.06%)
Other - net of all other increases/(decreases)	38,327	0.02%
Total Budget Growth	\$6,428,638	3.85%

EXPENDITURES—MAJOR EXPENSE SECTIONS

	Total 2021-22 Adopted Budget	Administrative 2022-23 Proposed Budget	Program 2022-23 Proposed Budget	Capital 2022-23 Proposed Budget	Total 2022-23 Proposed Budget	Budget to Budget \$ Increase (Decrease)	Budget to Budget % Increase (Decrease)
General Support	\$19,012,448	\$5,908,602	\$31,160	\$13,549,235	\$19,488,997	\$476,549	2.51%
Instruction	94,959,933	5,528,775	94,257,366	0	99,786,141	4,826,208	5.08%
Pupil Transportation	4,544,518	126,319	4,200,435	297,500	4,624,254	79,736	1.75%
Community Services	376,862	0	385,516	0	385,516	8,654	2.30%
Undistributed	47,213,994	3,649,828	31,501,057	13,200,600	48,351,485	1,137,491	2.41%
Transfer to Other Funds	755,000	0	170,000	485,000	655,000	(100,000)	(13.25%)
Total Expenditures	\$166,862,755	\$15,213,524	\$130,545,534	\$27,532,335	\$173,291,393	\$6,428,638	3.85%

GENERAL SUPPORT

General Support funds services that aid the educational programs of the District, including the Board of Education, Central Administration, Central Services, and Special Items.

Board of Education: Included are supplies, compensation for the District Clerk and Board Secretary, transportation of voting machines and printing associated with the annual election, and Board advisors and travel, as needed.

Central Administration: This encompasses the operation of the Superintendent's office, finance office, legal services, personnel, student registration, and public information. Expenditures include salaries, equipment, supplies, legal and personnel advertising, auditing services, postage, equipment repair, and newsletter publication.

Central Services: This covers various services provided on a District-wide level. Included are the District's Administrative Computer Center, which keeps all non-student computers functioning; Plant Operation and Maintenance, which operates and maintains the facilities of seven schools; and District Safety and Security.

Special Items: This includes District-wide costs not associated with a particular department or category of the budget. Included are liability insurance, District-wide memberships, mandated BOCES administrative costs, and budget appropriations related to tax certiorari settlements.

GENERAL SUPPORT

	2021-22 Adopted Budget	2022-23 Proposed Budget	Budget to Budget \$ Increase (Decrease)	Budget to Budget % Increase (Decrease)
Board of Education	\$74,427	\$77,427	\$3,000	4.03%
Central Administration	2,795,224	2,968,451	173,227	6.20%
Plant Department	13,107,196	13,549,235	442,039	3.37%
Administrative Technology	1,136,098	1,232,411	96,313	8.48%
Special Items	1,899,503	1,661,473	(238,030)	(12.53%)
Total General Support	\$19,012,448	\$19,488,997	\$476,549	2.51%



SPECIAL PROJECTS

This budget provides funds for a safe and secure environment for students and staff. Attending to maintenance issues in a timely manner prevents costly expenditures in future years, assures a healthy and safe learning environment, and preserves the value of the facilities. Because of our ongoing focus on efficiency and green practices, our overall energy consumption District-wide is below 2009 levels.

The following maintenance and upgrade priorities will be specifically addressed in the proposed budget:

- At Edgewood, replacement of an aging vacuum condensate station.
Budget: \$85,000

- Also at Edgewood, installation of a new hot water heater for energy efficiency and service purposes.
Budget: \$35,000
- At Fox Meadow, lighting upgrade to LED in the Library and new multi-purpose room.
Budget: \$25,000
- At Quaker Ridge, installation of a new hot water heater for energy efficiency and service purposes.
Budget: \$35,000
- At the Middle School, replacement of the aging vacuum condensate station.
Budget: \$140,000

- At the High School, ADA improvements at the A-School building.
Budget: \$40,000
- At the High School, replacement of aging vacuum condensate stations.
Budget: \$260,000
- Bus Compound, installation of security cameras.
Budget: \$10,000

At all seven buildings, small repair and replacement projects identified as having an impact on the safety, security, health, or comfort of building occupants will be completed.

FACILITIES IMPROVEMENTS

2022-2023 Appropriation

Edgewood School	Replacement of aging condensate pumps and hot water heater replacement	\$120,000
Fox Meadow	LED lighting upgrade in library and new multi-purpose room	25,000
Quaker Ridge	Hot water heater replacement	35,000
Middle School	Replacement of aging condensate pumps	140,000
High School	Replacement of aging condensate pumps ADA improvements at the A-school building	260,000 40,000
Bus Compound	Security cameras	10,000
TOTAL FACILITIES IMPROVEMENTS		\$630,000



INSTRUCTION

The Instruction budget encompasses teaching, curriculum and instructional support, teacher training, and student services.

ADMINISTRATION AND PROGRAM DEVELOPMENT

This includes the Curriculum Office and the Assistant Superintendent for Curriculum, Instruction, and Assessment, who is responsible for coordinating the K-12 curriculum, Strategic Plan implementation, staff development, and supervision of coordinators and specialists. Also included are salaries for building principals and assistant principals and the operating expenses of principals' offices in the seven schools; as well as program development support projects that implement the Strategic Plan, such as initiatives in balanced literacy, mathematics, inquiry research, science, Special Education inclusion, and technology integration.

TEACHING AND SPECIAL EDUCATION

In New York, teacher salaries must be established through collective bargaining under the Taylor Law. The District has made a long-term effort to recruit and retain highly-educated and effective teachers by providing salaries that are among the most favorable in the metropolitan area.

State and federal laws regulate much of the Special Education program for all eligible children ages 3 to 21. Scarsdale provides a comprehensive system of services that complies with these mandates. To the maximum extent appropriate, students participate

in the general education curriculum, but may also receive added support in general education classrooms, part-time special class settings (Learning Resource Centers), and full-time special class settings. In addition to academic instruction, the program addresses physical, health, language, and emotional needs by offering counseling, nursing, occupational therapy, physical therapy, and other support. We are proud to provide many of these necessary services in-District. This enables us to have fewer students tuitioned out to other schools, and allows us to ensure continuity from year to year.

INSTRUCTIONAL TECHNOLOGY SUPPORT

The Audiovisual and Instructional Technology Department provides training and support to faculty in the use of multimedia materials and equipment, helps prepare technology-supported teaching materials, repairs media equipment and computers, and provides technical services to our schools' computer education programs.

STUDENT SERVICES

These funds include salaries, equipment, supplies, and other expenses necessary to provide guidance, psychological, and health services, and interscholastic athletic programs.

INSTRUCTION

	2021-22 Adopted Budget	2022-23 Proposed Budget	Budget to Budget \$ Increase (Decrease)	Budget to Budget % Increase (Decrease)
Administration and Program Improvement	\$6,843,693	\$7,067,302	\$223,609	3.27%
Day School Program	61,514,511	63,347,544	1,833,033	2.98%
Special Education	16,402,914	18,135,618	1,732,705	10.56%
Instructional Support	2,178,717	2,422,072	243,355	11.17%
Student Services	8,020,099	8,813,605	793,506	9.89%
Total Instruction	\$94,959,933	\$99,786,141	\$4,826,208	5.08%



PUPIL TRANSPORTATION

Pupil Transportation provides for student transportation to and from school, maintenance of the District's bus/car fleet (which travels more than 650,000 miles in a school year), and the acquisition of new vehicles consistent with the District's vehicle replacement plan.

The District provides transportation to eligible students with its 63 bus drivers under three broad categories:

- All Scarsdale students residing 1.5 miles or more from the District school they attend are eligible for transportation. The District provides transportation for approximately 2,000 students for programs in the District, or an estimated 40% of District students. This percentage remains consistent over time.
- By law, the District must transport students living 1.5 miles or more from private/parochial schools located within a 15-mile radius of their Scarsdale address. Special education students attending District-approved programs inside and outside Scarsdale are eligible for transportation without regard to distance. The District typically transports over 300 students to approximately 60 private, parochial and special education programs outside of the District. Local parochial school students are transported to special education services in District buildings.
- Special education students now require approximately 13 bus monitors to provide supervision. The dept. works with the Assistant Superintendent for Special Education & Student Services to determine the staffing for students attending school-related field trips and student transportation to athletic and other extracurricular events.
- The District transports students to athletic and other extracurricular events and on school-related field trips where possible.
- The need for drivers after school for sports and activities has continued to grow. The District tries to address this need economically by hiring eight part time drivers for the after-school period.

Contracted Services is the second largest component of this budget. This portion includes maintenance/repair of the District's fleet, and transportation not provided by District vehicles. Maintenance costs continue to be monitored, focusing on timely maintenance and repair of vehicles which is critical to the safety of students and drivers. Since 1991, the District has shared the cost of the Village maintenance garage and contracted with the Village for inspections, maintenance, and needed repairs. This component of Contracted Services is not anticipated to increase next year. The rental cost for this space is \$126,305, which includes leased space to accommodate the buses. Overall, this cost-effective relationship has improved the efficiency and effectiveness of our maintenance program, as evident from outstanding report cards (the equivalent of an "A") from the state's Dept. of Transportation.

PUPIL TRANSPORTATION

	2021-22 Adopted Budget	2022-23 Proposed Budget	Budget to Budget \$ Increase (Decrease)	Budget to Budget % Increase (Decrease)
District-Operated Vehicles				
Salaries	\$2,669,482	\$2,686,949	\$17,467	0.65%
Equipment	264,600	302,000	37,400	14.13%
Supplies/Materials/Other	282,631	299,500	16,869	5.97%
Total District-Operated Vehicles	3,216,713	3,288,449	71,736	2.23%
Contractual Services				
Vehicle Maintenance & Repair	1,169,800	1,172,000	2,200	0.19%
Maintenance Facility Lease	126,305	126,305	0	0.00%
All Other Contractual Services	31,700	37,500	5,800	18.30%
Total Contractual Services	1,327,805	1,335,805	8,000	0.60%
Total Pupil Transportation	\$4,544,518	\$4,624,254	\$79,736	1.75%

TECHNOLOGY

Planning for technology involves increasing uncertainty, as technology companies no longer disclose their long-range, quarterly plans or product roadmaps. Our purchasing trend, buying large quantities of mobile devices rather than desktop computers, is impacted by relatively small pricing changes. Disruptions in the global supply chain are delaying deliveries and raising prices. For example, color printers ordered in September will not be shipped until May, at the earliest. Global inflation has already raised prices of hardware and software.

The technology budget is guided by the goals in the District's Strategic Plan, as well as the Technology Plan adopted by the Board and approved by the NYSED. This plan includes proactive budgeting to maintain a steady funding stream vs. annual budget spikes, along with cost-savings and other efficiencies.

Administrative Technology supports all District data and application support handled by the Data Services team, including student information such as Infinite Campus, finance, food services, human resources, transportation and facilities, and State/federal reporting related to student and staff data. It also includes desktop hardware and computer software support for administrators, psychologists, counselors, secretaries, custodians, Central Office staff, cafeterias, the bus compound, and grounds/maintenance.

Technical Services includes funds to support the District's network and server infrastructure, cybersecurity, phone systems, computer hardware and audiovisual equipment. The Technical Services team is responsible for sound systems, installation and maintenance of classroom display technology as well as cable TV productions and audiovisual support. This budget is being increased one-time to pay for a comprehensive WiFi coverage analysis of all buildings. The analysis will produce "heat maps" which will inform the team of "dead spots" where students, staff, or visitors cannot connect to the WiFi networks. The increase will also provide the necessary funding to install additional WiFi access points to remedy the "dead spots".

Instructional Technology includes funds for software and online services, with approximately \$75,000 anticipated reimbursement from New York State. It includes mandated and essential services, such as the District website, website support services such as closed captioning of Board and PTA videos, ADA file compliance and mandated internet filtering, along with Library technology and support services. Also included in this category are technical support contracts, backup services, cybersecurity initiatives, and other support services.



UNDISTRIBUTED EXPENSES

Undistributed Expenses fund employee benefits and debt service. Employee Benefits include mandated and negotiated fringe benefits for employees. Debt Service includes funds for the payment of principal and interest on the District's outstanding bond issues and leases.

Teachers' Retirement System/Employees' Retirement System (TRS/ERS) assessments are mandatory contributions. The required 2021-22 contribution for ERS was 15.27% of salary. The 2022-23 rate will decrease to an estimated 11.30%. The TRS contribution rate for 2021-22 was 9.80% of salary. The 2022-23 rate increases to 10.29%.

The proposed budget for the self-insured health plan is increasing 0.48% on a budget to budget basis. This represents a 6.50% increase when compared to the 2021-22 estimated actual expenditures of \$16.7 million. All employees eligible for health insurance contribute to premiums via payroll deduction and substantial co-payments. The District also maintains a health insurance reserve of \$5.17 million as of June 30, 2021. This reserve assists in mitigating risks against market and experience swings. Early projections point to a current year surplus of \$1.0 million which will go to the overall anticipated surplus as of June 30, 2022. The District relies on stop-loss insurance to reduce its risk from excessive claims volatility.

Included in this category is debt service associated with voter-approved bond projects. In recent years the District has refinanced much of its outstanding debt at a savings of more than \$5 million, taking advantage of low interest rates. This category also includes installment payments for the District's long-range technology plan.

UNDISTRIBUTED EXPENSES

	2021-22 Adopted Budget	2022-23 Proposed Budget	Budget to Budget \$ Increase (Decrease)	Budget to Budget % Increase (Decrease)
Employee Benefits				
Pension	\$9,257,479	\$9,825,107	\$567,628	6.13%
Health Insurance	17,687,056	17,771,715	84,659	0.48%
Social Security/Medicare	6,677,452	6,901,568	224,116	3.36%
Dental Insurance	1,318,134	1,327,777	9,643	0.73%
Life Insurance	209,102	203,174	(5,928)	(2.83%)
Workers' Compensation	625,028	654,226	29,198	4.67%
All Other Benefits	1,502,268	1,671,406	169,139	11.26%
Total Employee Benefits	37,276,519	38,354,974	1,078,455	2.89%
Debt Service				
Lease Purchases	2,445,644	2,444,454	(1,190)	(0.05%)
Bonds	7,491,831	7,552,057	60,226	0.80%
Total Debt Service	9,937,475	9,996,511	59,036	0.59%
Total Undistributed	\$47,213,994	\$48,351,485	\$1,137,491	2.41%



REVENUE

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

The 2022-23 State Aid revenue is estimated at \$7,270,975, a 3.22% increase over the current year’s projected actual. Although our 2021-22 estimate included a Pandemic Deficit Reduction (PDR) of \$920,488, we have discontinued this reduction based on the State’s current financial projections. The District continues to receive Building Aid related to the completed \$18.12 million Bond (2014) project. Building Aid related to the \$64.9 million Bond (2018) Project began in 2020-21 and will continue for the next 13 years. However, the Building Aid related to major projects from 17-18 years ago will end resulting in significant net decreases in Building Aid beginning in the 2023-24 budget year. Another source of revenue is prior-year surplus. This budget returns the current year surplus of \$1,925,000 to offset next year’s tax levy. This is \$300,000 less than the 2021-22 level. \$500,000 of the \$1,925,000 is directly related to the \$500,000 COVID contingent expense budget that is currently part of the 2022-23 school year Budget.

Westchester County sales tax revenue is apportioned between the County, towns and villages, and school districts. For 2021-22, the estimated sales tax revenue is projected to be \$240,000 higher than originally budgeted which indicates a rebound from the 2020-21 pandemic influenced returns. We are projecting 2022-23 to continue to grow slightly with a budget of \$1,834,750. Other receipts include interest from investment of District funds which remains stable from

the current year; charges to other districts for mandated health services for students at Immaculate Heart of Mary; fees for use of school buildings; boundary line taxes; and tuition from out-of-District special education students.

Property Tax Levy: The Board of Education determines the total funds needed to operate the District. Anticipated revenues from sources other than taxes (as described above) are subtracted from this total; the balance comes from local property taxes from the towns of Scarsdale and a small part of Mamaroneck. Scarsdale’s Equalization Rate changed from 0.9880 last year to 1.0 for 2021-22 causing a slight shift and increasing the amount of property tax that Mamaroneck residents are responsible for as compared with Scarsdale residents. The final rate for 2022-23 will be set in June; therefore, the actual Tax Rate may differ from estimates. The proposed tax levy of \$159,697,444 reflects growth of 3.45%, which is below the 3.50% maximum permitted under tax cap legislation calculated for Scarsdale.

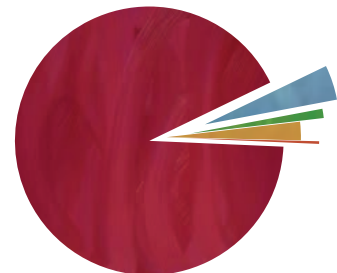
The proposed budget represents a budget increase of 3.85%. A tax rate increase of 2.43% is projected for Scarsdale and an increase of 3.68% for the Mamaroneck Strip. The equalization rate, as determined by NYS, has increased for the Town of Scarsdale in comparison to the Town of Mamaroneck thus increasing Mamaroneck’s share of the total tax levy. A portion of the tax levy comes from the School Tax Relief Program (STAR).

REVENUE—MAJOR REVENUE SOURCES

	Total 2021-22 Adopted Budget	Total 2022-23 Proposed Budget	Budget to Budget \$ Increase (Decrease)	Budget to Budget % Increase (Decrease)
State Aid	\$6,300,079	\$7,270,975	\$970,896	15.41%
Prior Year Surplus	2,225,000	1,925,000	(300,000)	(13.48%)
Other Receipts	3,361,526	3,849,526	488,000	14.52%
Transfer From Reserves	601,751	548,448	(53,303)	0%
Tax Levy/STAR	154,374,399	159,697,444	5,323,045	3.45%
Total Revenue	\$166,862,755	\$173,291,393	\$6,428,638	3.85%

PROPOSED 2022-23 REVENUES

State Aid	\$ 7,270,975	●
Prior Year Surplus	1,925,000	●
Other Receipts	3,849,526	●
Transfer from Reserves	548,448	●
Tax Levy/STAR	159,697,444	●
TOTAL	\$ 173,291,393	



COMPARISONS WITH OTHER WESTCHESTER/PUTNAM/ROCKLAND SCHOOL DISTRICTS

The Scarsdale Public Schools constitute one of 53 school districts in the Westchester/Putnam/Rockland region. The Clearinghouse of Educational Services, Putnam Northern Westchester BOCES, annually develops a comparative study of these 53 districts. Note: Many districts did not submit updated data during the pandemic, therefore we are unable to update this schedule for 2019-20, 2020-21 or 2021-22 actuals. This data is the best available data as of 3-23-22.

Per Pupil Expenditures, 2020-21 Actual Expenditures	<u>Rank Order</u>	<u>Total Expend. Per Pupil</u>
	1 Highest	\$106,414
	7 Scarsdale	\$35,921
	Median	\$32,688
True Tax Rates (the relationship between property taxes and the value of real estate) using 2020-21 actual State Equalization Rates.	<u>Rank Order</u>	<u>True Tax Rate</u>
	1 Highest	\$25.66
	25 Scarsdale	\$16.31
	Median	\$17.82
Total Instructional Cost 2020-21 Actual Expenditures	<u>Rank Order</u>	<u>Instructional Cost Per Pupil</u>
	1 Highest	\$40,580
	16 Scarsdale	\$19,683
	Median	\$17,259
Central Administrative & Board of Education Costs Per Pupil 2020-21 Actual Expenditures	<u>Rank Order</u>	<u>Admin. Costs Per Pupil</u>
	1 Highest	\$3,919
	33 Scarsdale	\$ 410
	Median	\$ 769
Debt Service Per Pupil 2020-21 Actual Expenditures	<u>Rank Order</u>	<u>Debt Service Per Pupil</u>
	1 Highest	\$7,760
	11 Scarsdale	\$ 2,095
	Median	\$ 1,554



Insight

Scarsdale Public Schools
2 Brewster Road, Scarsdale, NY 10583

BOARD OF EDUCATION

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Amber Yusuf, Vice-President
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No discrimination on the basis of race, gender, or religion is exercised in connection with the educational programs or activities of the District.

SCARSDALE HIGH SCHOOL
SCARSDALE MIDDLE SCHOOL
EDGEWOOD SCHOOL
FOX MEADOW SCHOOL
GREENACRES SCHOOL
HEATHCOTE SCHOOL
QUAKER RIDGE SCHOOL

VOTE

TUESDAY, MAY 17
7 A.M. TO 9 P.M.
SCARSDALE MIDDLE SCHOOL GYMNASIUM
134 MAMARONECK ROAD
SCARSDALE

Voter Eligibility:

For the May 17, 2022, Budget Vote and School Board Election, eligibility requires the following:

- Must be registered with the Westchester County Board of Elections to vote in general elections OR
- Must be registered with the Scarsdale Public School District, or have voted in a Scarsdale School election within the last four years. Qualified voters may personally register, for the purpose of voting at all future school elections, with the District Clerk during regular business hours at the office of the District Clerk, 2 Brewster Road, Scarsdale, New York 10583. **Voter registration is by appointment. Please contact the District Clerk at (914) 721-2410 or at hadams@scarsdaleschools.org to schedule an appointment. The form must be completed and signed in person.* Voter registration forms for the May 17, 2022, Budget Vote and Board Elections will be accepted until 5 p.m. on Thursday, May 12, 2022.

Voter Qualifications for Registration:

- Must be a United States citizen;
- Must be a resident of the School District for at least 30 days preceding the vote; and
- Must be at least 18 years old by May 17, 2022.

For more information, including applications to vote by absentee ballot, visit www.ScarsdaleSchools.org/VoterInfo