

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

**Proposed**  
**Budget**  
**2015-16**

For the Fiscal Year  
Commencing July 1, 2015

April 20, 2015

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## Total Budget and Tax Levy

### 2014-15 Adopted Budget and 2015-16 Proposed Budget

	2014-15	2015-16	\$ Difference	% Difference
<b>Total Budget (See Page 18)</b>	\$ 148,200,685	\$ 148,048,080	\$ (152,605)	(0.10%)
Actual Tax Levy (See Page 11)	\$ 135,761,527	\$ 139,259,273	\$ 3,497,746	2.58%
Allowable Tax Levy Per Tax Cap Calculation (See Page 14)***	\$ 135,761,527	\$ 139,789,138	\$ 4,027,611	2.97%
Tax Cap Amount (under) over Levy (See Page 14)	\$ -	\$ (529,865)	\$ (529,865)	(0.39%)

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

\*\*\* The Tax Levy for 2014-15 was less than the maximum allowable levy under NYS Law. The 2014-15 levy shown above is the **actual** levy, not the maximum that would have been allowed.

## What Accounts for the Proposed Budget Decrease?

2014/15 Budget	\$ 148,200,685		
2015/16 Proposed Budget	\$ 148,048,080	(0.10%)	
(-)	(152,605)		
		<b>Budget</b>	<b>Proportion</b>
	<b>2015-16</b>	<b>Percentage</b>	<b>Of Total</b>
	<b>\$ Change</b>	<b>% Change</b>	<b>% Change</b>
<b>Major Components of Budget Growth</b>			
Employee Benefits: health insurance	1,595,304	1.08%	(1045.4%)
Increase in Special Education out-of-district placements	540,804	0.36%	(354.4%)
Increase in Utilities, excluding Telephone budget	411,081	0.28%	(269.4%)
Phase #1 - New Telephone system - Districtwide	370,025	0.25%	(242.5%)
Negotiated Salaries - Teaching , net of current year and anticipated retirement savings	220,824	0.15%	(144.7%)
Increase in Instructional & Administrative Technology Budgets, Including Computer Lease	219,254	0.15%	(143.7%)
Negotiated Salaries - All Other Employee Groups (retirement shown separately)	195,764	0.13%	(128.3%)
Increase in Plant Budget	189,601	0.13%	(124.2%)
Phase-in of change in Elem FLES and Reading Program +1.5FTE (net)	165,000	0.11%	(108.1%)
Increase in investment in new buses	143,875	0.10%	(94.3%)
Employee Benefits: all other (except TRS, ERS and Health Insurance)	118,859	0.08%	(77.9%)
+1.0FTE MS Special Education Teacher	110,000	0.07%	(72.1%)
Increase investment in Instructional Improvement	84,779	0.06%	(55.6%)
Eliminate "Built-in" TRS and ERS surplus from 2015-16 Budget	(1,850,000)	(1.25%)	1212.3%
Employee Benefits: mandated TRS and ERS retirement budget - Reduction	(3,028,240)	(2.04%)	1984.4%
Other - net of all other increases /(decreases)	360,465	0.24%	(236.2%)
<b>Total Budget Decrease</b>	<b>(152,605)</b>	<b>(0.10%)</b>	<b>100.00%</b>

## 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, 2013-14 Actual Expenditures	<u>Rank Order</u> 1 Highest 8 Scarsdale median 46 Lowest	<u>Total Expend. Per Pupil</u> \$45,324 \$29,660 \$26,264 \$17,932
True Tax Rates Among Westchester / Putnam Districts Using State Equalization Rates, 2014-15 Actual	<u>Rank Order</u> 1 Highest median 37 Scarsdale 46 Lowest	<u>True Tax Rate</u> \$41.04 \$20.90 \$16.02 \$9.11
Total Instructional Cost Westchester / Putnam Districts, 2013-14 Actual Expenditures	<u>Rank Order</u> 1 Highest 8 Scarsdale median 46 Lowest	<u>Instruc. Cost Per Pupil</u> \$21,637 \$15,830 \$14,404 \$10,187
Central Administrative & Board of Education Costs Per Pupil Among Westchester / Putnam Districts, 2013-14 Actual Expenditures	<u>Rank Order</u> 1 Highest median 31 Scarsdale 46 Lowest	<u>Admin. Costs Per Pupil</u> \$1,833 \$682 \$551 \$303
Debt Service Per Pupil Among Westchester / Putnam Districts, 2013-14 Actual Expenditures	<u>Rank Order</u> 1 Highest 17 Scarsdale median 46 Lowest	<u>Debt Service Per Pupil</u> \$10,071 \$1,971 \$1,628 \$0

## **Enrollment Summary**

The enrollment projection for the 2015-16 school year forecasts a decrease in total pupil population of 47 pupils from 4,822 to 4,775, a decrease of 1%.

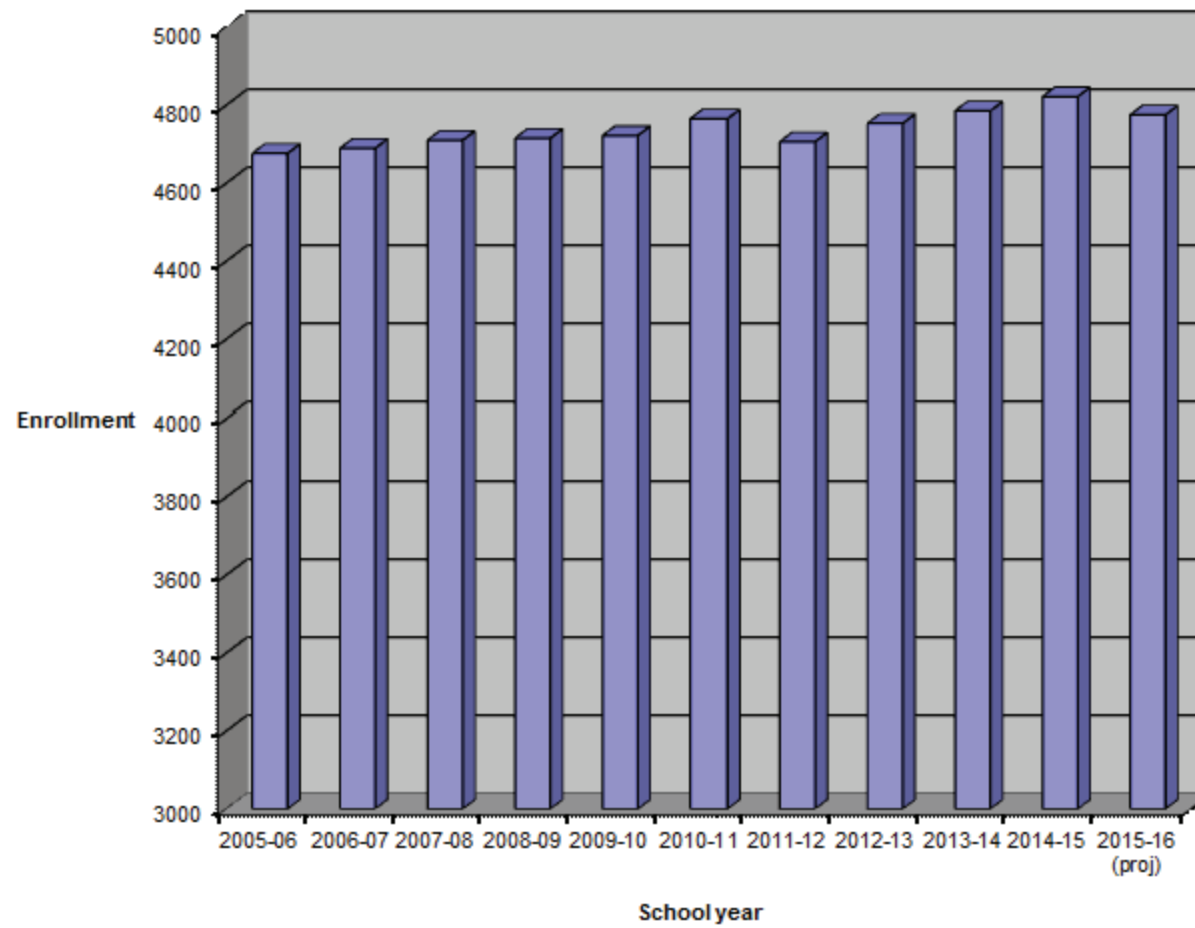
The projected K-5 enrollment forecasts a decrease of 27 pupils at the elementary level from the current 2,147 pupils to 2,120 (inclusive of special education pupils), a 1.3% decrease.

The projected enrollment for grades 6 through 8 at the Middle School forecasts an increase of 30 pupils for the 2015-16 school-year, with an anticipated enrollment of 1,161 pupils as compared to the current year's 1,131 pupils, a 2.7% increase.

The Senior High School enrollment is projected to decrease by 50 pupils from the current 1,544 to 1,494 pupils, a 3.2% decrease.

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

## DISTRICT ENROLLMENT - 10 YR GROWTH



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## **Staffing Summary**

The staffing for the 2015-16 proposed budget reflects an addition of 2.0 FTE administrative staff positions, a reduction of 1.5 FTE in the teaching staff, and an increase in the Civil Service staff of 0.55 FTE, for a total increase in both Civil Service and professional staff of 1.05 FTE.

### **Elementary Schools**

Projected elementary enrollment and class-size practice, along with program needs, are the basis for determining staffing at the elementary schools. The proposed 105 elementary classroom sections (a decrease of two sections from 2014-15), maintains the District's class size maximum of 22 pupils for grades K through 3, and 24 for pupils for grades 4 and 5. This class-size practice results in an average class size of approximately 20 pupils. The District will continue to support special education programs, resulting in six classes for children with special language, learning, and other needs. The total proposed number of elementary sections, including special classes, is 111.

### **Middle School**

The proposed staffing of 107.4 FTE positions at the Middle School includes an addition of 1.0 FTE Special Education teacher for an additional parallel curriculum class, to accommodate the increased number of students who require a 12:1:1 program. This position meets state mandated ratios (Sec. 200.6 Continuum of Services).

### **High School**

A total of 150.1 FTE positions is proposed for the High School. This represents a decrease of the position of Athletic Director (1.0 FTE) which is now transferred to a District-wide classification. One position from math will be reassigned to the computer department.

### **District-wide**

District-wide positions include central office administrators and teachers who are assigned across the schools and across the grades. The two proposed administrative positions are the Director of P.E./Health/Athletics and the Director of Technology and Innovation, the latter previously included in the STA bargaining unit. The position of Athletic Director, also previously in the teachers' bargaining unit, will be re-configured as an administrative position responsible for overseeing District-wide P.E., health, and athletics. Therefore there will be 1.0 FTE reduction of the K-12 Physical Education Coordinator. The budget also proposes to restore the 1.0 FTE English Language Arts Helping teacher to support the District's elementary literacy program, and to add 2.5 FTE reading teachers to support the District's elementary reading program. These additions are offset by the reduction of 2.0 FTE elementary classroom teachers and a reduction of 1.0 FTE FLES (Foreign Language at the Elementary Schools) teacher. This reduction will result in the FLES program beginning in grade 2 rather than grade 1.

### **Civil Service**

The Civil Service staff is comprised of nurses, occupational therapists, secretaries, custodians, maintenance workers and groundsmen, along with middle managers and District services personnel. There is a proposed increase of 0.55 FTE for the Civil Service staff as a result of several changes to the staff. The changes include the addition of a Director of Information Technology (1.0 FTE). This Civil Service administrative position will be responsible for technical, operational and student data support, District-wide. It is integral to the restructuring of the delivery of services in the technology department and will also include oversight of the Audiovisual program. The addition of a computer technician (1.0 FTE) who would support all five elementary schools is also proposed. There is a proposed addition of 0.25 FTE to provide a 1.0 FTE secretary for the Special Education Office. There is a proposed reduction of 1.0 FTE Occupational Therapist, as these services will be provided to students on a contract basis. Further reductions include a 0.4 FTE reduction in the position of Purchasing Agent and the reduction of a 0.3 FTE elementary school secretary.

### **Paraprofessional**

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

### **Bus Drivers**

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

# TOTAL DISTRICT-WIDE STAFFING

	Budget <u>2014-15</u>	Actual <u>2014-15</u>	Actual Projected Increase (Decrease)	Projected <u>2015-16</u>
Senior High School	150.4	151.1	-1.0	150.1
Middle School	106.4	106.4	1.0	107.4
Elementary Schools	186.0	178.9	-2.0	176.9
District-wide	13.7	19.3	2.5	21.8
Total Professional	456.5	455.7	0.5	456.2
Civil Service Personnel	140.65	140.65	0.55	141.2
Total District-wide Staffing	597.15	596.35	1.05	597.4

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

	<b>Staffing Ratios Compared to County and State</b>										
Based on 2013-14 data 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:											
		<b>Number of Students Per Staff Member</b>									
		<b>State</b>	<b>County</b>	<b>Scarsdale</b>							
	Total Professional Staff	11.0	10.9	10.5							
	Classroom Teachers	13.2	13.1	12.5							
	Administrative Staff*	171.3	162.1	209.5							
*Includes Central Office Administration, Principals' Offices, department leadership and other split teaching / support / supervisory positions.											

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		REVENUE SUMMARY						
Major Revenue Sections		2013-14	2014-15	2014-15	2015-16	Net	% Inc (Dec)	% Inc (Dec)
		Actual	Adopted	Estimated	Proposed	Increase	Budget to	Estim. Rev.
		Revenue	Budget	Revenue	Budget	(Decrease)	Budget	to Budget
I	STATE AID	5,967,488	6,032,555	6,032,555	6,005,034	(27,521)	(0.46%)	(0.46%)
II	PRIOR YEAR SURPLUS	4,300,000	3,000,000	3,000,000	500,000	(2,500,000)	(83.33%)	(83.33%)
III	OTHER RECEIPTS	2,314,731	2,213,888	2,237,365	2,283,774	69,885	3.16%	2.07%
IV	TRANSFER FROM RESERVES	908,044	1,192,715	1,192,715	-	(1,192,715)	(100.00%)	(100.00%)
IV	TAX LEVY / STAR	130,650,863	135,761,527	135,761,527	139,259,273	3,497,746	2.58%	2.58%
TOTAL REVENUE		144,141,126	148,200,685	148,224,162	148,048,080	(152,606)	(0.10%)	(0.12%)

## **Revenue Summary**

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

### **STATE AID**

The 2015-16 State Aid revenue is estimated at \$6,005,034, a slight decrease. Building aid will decrease as a result of a recalibration of the established statewide interest rate that forms the basis of this assistance. State aid calculations will not become final for several months, but the Governor has proposed significant strengthening of the teacher evaluation process as a condition of increased school aid. If the legislature does not agree to his proposals, the Governor has stated that he will not agree to an increase in aid to education.

### **PRIOR YEAR SURPLUS**

This budget returns current year surplus in the amount of \$500,000 to offset next year's tax levy. This is a reduction of \$2.5 million from the 2014-15 budget. This change is proposed in tandem with the elimination of a planned surplus that has been included in prior budgets.

### **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 2014-15, the District expects to receive \$954,613 in sales tax revenue, which is slightly above the budget. For 2015-16 a budget-to-budget increase of \$33,389 or 3.55% is anticipated.

### **TRANSFER FROM RESERVES**

Transfers from reserves to offset tax levy have been eliminated in the 2015-16 financial plan.

### **OTHER RECEIPTS**

This category includes interest from investment of District funds, charges to other districts for mandated services for students at Immaculate Heart of Mary and the French-American School, fees for use of school buildings by community groups, taxes collected by other municipalities when property lines cross District boundaries, and income from miscellaneous sources. The District also receives tuition for out-of-District students who attend special education classes in Scarsdale. Interest income for 2015-16 is expected to increase as a result of a longer-term investment opportunity we took advantage of earlier this year.

### **PROPERTY TAX LEVY**

The Board of Education determines, and the community votes on, the total amount of funds needed to operate the District. Anticipated revenues from sources other than taxes (above) are subtracted from this total; the balance of revenues comes from local property taxes from the towns of Scarsdale and Mamaroneck. In past years, equalization rates set by the Westchester County Tax Commission and the assessment rolls of the two municipalities determined the taxes to be collected from each municipality. Now that both communities have been reassessed to full market value, these values will be used to allocate the tax levy between Scarsdale and Mamaroneck for 2015-16.

Under the New York State "tax cap" law, the tax levy for 2015-16 may increase by 1.62%, plus or minus adjustments as shown on page 14. The "maximum allowable tax levy limit" will vary from district to district. For the Scarsdale school district in 2015-16, the maximum allowable levy limit is 2.97%. This budget proposes levy growth of 2.58%, which is below the maximum allowable under the law. A more detailed discussion and calculation of the tax levy limit is shown on pp. 13-14. In addition, under current law a portion of the tax levy comes from the School Tax Relief Program (STAR). Please see **Appendix C** for the STAR tax calculations for the "average home" and to determine if your home qualifies for the STAR program.

<b>2015-2016 REVENUE BUDGET</b>						
		ADOPTED	ESTIMATED	PROPOSED	%	%
	ACTUAL	BUDGET	ACTUAL	BUDGET	INCREASE	INCREASE
	2013-14	2014-15	2014-15	2015-16	(DECREASE)	(DECREASE)
					Bud to Bud	Bud to Act
<b>STATE AID</b>						
Foundation Aid	3,270,390	3,298,188	3,298,188	3,270,483	(0.84%)	(0.84%)
Building Aid	2,161,373	2,210,475	2,210,475	2,102,752	(4.87%)	(4.87%)
Transportation Aid	283,659	289,332	289,332	291,502	0.75%	0.75%
Pupils With Disabilities Aid (Most rolled into Foundation Aid)	336,249	250,820	250,820	255,836	2.00%	2.00%
BOCES Aid	174,220	207,230	207,230	211,375	2.00%	2.00%
Textbook and Library Aid	332,240	332,394	332,394	329,602	(0.84%)	(0.84%)
Computer Software Aid	74,930	75,305	75,305	74,672	(0.84%)	(0.84%)
Other State Aid	127,706	-	185,914	-	0.00%	0.00%
Grant-in-Aid	-	50,000	50,000	-	(100.00%)	(100.00%)
Deficit Reduction Proposal (NYS) & Other Federal Funds	(793,279)	(681,189)	(681,189)	(531,189)	(22.02%)	(22.02%)
<b>TOTAL STATE AID</b>	<b>5,967,488</b>	<b>6,032,555</b>	<b>6,218,469</b>	<b>6,005,034</b>	<b>(0.46%)</b>	<b>(3.43%)</b>
<b>NYS STAR AID GRANT</b>						
	4,099,393	4,181,381	4,020,430	3,950,000	(5.53%)	(1.75%)
<b>PRIOR YEAR SURPLUS</b>						
	4,300,000	3,000,000	3,000,000	500,000	(83.33%)	(83.33%)
<b>COUNTY SALES TAX</b>						
	915,257	940,316	954,613	973,705	3.55%	2.00%
<b>RESERVES / TRANSFERS</b>						
Appropriation of Reserve for Repairs	0	0	0	0	0.00%	0.00%
<b>TOTAL RESERVE / TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>
<b>OTHER RECEIPTS</b>						
Interest From Investments	207,253	82,920	82,920	100,000	20.60%	20.60%
Interest From Reserves	5,114	3,000	3,000	3,000	0.00%	0.00%
Health Services - Parochial and Private Schools	267,022	285,945	270,000	272,025	(4.87%)	0.75%
Building Use Fees	118,922	132,376	120,000	122,700	(7.31%)	2.25%
Boundary Line Taxes	414,113	382,500	420,000	423,150	10.63%	0.75%
Miscellaneous	221,189	216,000	216,000	217,080	0.50%	0.50%
Tuition - Special Education	165,861	170,832	170,832	172,113	0.75%	0.75%
<b>TOTAL OTHER RECEIPTS</b>	<b>1,399,474</b>	<b>1,273,573</b>	<b>1,282,752</b>	<b>1,310,068</b>	<b>2.87%</b>	<b>2.13%</b>
<b>PROPERTY TAX LEVY</b>						
Reduction due to STAR Program	130,650,863	135,761,527	135,761,527	139,259,273	2.58%	2.58%
	(4,099,393)	(4,181,381)	(4,020,430)	(3,950,000)	(5.53%)	(1.75%)
<b>NET PROPERTY TAX LEVY</b>	<b>126,551,470</b>	<b>131,580,146</b>	<b>131,741,097</b>	<b>135,309,273</b>	<b>2.83%</b>	<b>2.71%</b>
<b>GRAND TOTAL REVENUE (Prior to Capital Reserve)</b>						
	143,233,082	147,007,970	147,217,361	148,048,080	0.71%	0.56%
Transfer from Repair Reserve to Capital Project Fund	428,044	0	0	0	0.00%	0.00%
Transfer from Health Insurance Reserve	0	762,715	762,715	0	(100.00%)	(100.00%)
Transfer from Reserve for Retirement Contribution / Debt Svc.	480,000	430,000	430,000	0	(100.00%)	(100.00%)
Transfer from Reserves	908,044	1,192,715	1,192,715	0	(100.00%)	(100.00%)
<b>GRAND TOTAL REVENUE (Including Capital Reserve)</b>						
	144,141,126	148,200,685	148,410,076	148,048,080	(0.10%)	(0.24%)



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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 two percent, or the rate of inflation, whichever is lower (prior to allowable adjustments). State law requires localities to calculate their tax levy limits and report their computation information to the Comptroller's office before they adopt annual budgets.

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

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

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

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

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

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

School Year	Budget	% Growth	*Tax Cap %
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		
		2.99%	3.94%
2014-2015	148,200,685		
		(0.10%)	2.97%
2015-2016	148,048,080		
* 2012-13 is the first year of the Property Tax Cap, therefore data is not available for prior years.			

	Calculation of Current Year (CY) Tax Cap							Notes
TIMES	1)	Prior Year Tax Levy					135,761,527	Per 2014/15 Budget
				x				
	2)	1 + Tax Base Growth Factor (provided by Commissioner of Tax & Finance by February 15th.)					1.0105	
					Sub-Total		137,187,023	
PLUS	3)	PY PILOTS				+	9,724	
MINUS	4)	PY Levy for Judgments over 5% of total tax levy				-	-	
						-	-	
						-	-	
EQUALS		PY Capital Tax Levy				=	8,593,492	\$1,130,000 Capital Related Plant Improvements, plus \$9,655,220 Debt Svc Budget, plus \$209,825 bus purchase budget, minus \$180,000 transfer from Debt Service Reserve, minus \$11,078 Trans aid on capital, and minus \$2,210,475 Building Aid.
TIMES		PY TAX LEVY LIMIT				x	128,603,255	
	5)	Allowable Levy Growth Factor (1 + inflation factor, up to 2%)					1.0162	
					Sub-Total		130,686,628	
MINUS	6)	CY PILOTS				-	(45,300)	
PLUS	7)	Available Carryover				+	-	
EQUALS						=		
		CY TAX LEVY LIMIT (to be submitted to State Comptroller, Commissioner of Tax & Finance and the Commissioner of Education by March 1st)					130,641,328	
PLUS	8)	CY Levy for Judgments over 5% of total tax levy				+	-	
		CY Levy for excess increases to ERS					-	
		CY Levy for excess increases to TRS					-	
MINUS		CY Capital Tax Levy				-	9,147,810	\$1,140,000 Capital Related Plant Improvements, plus \$9,767,940 Debt Svc Budget, plus \$353,700 bus purchase budget, minus \$11,078 Trans aid on capital, and minus \$2,102,752 Building Aid.
EQUALS	9)	Erroneous levy plus interest from prior year				=	-	
(A)		ALLOWED TAX LEVY WITH 50% plus 1 approval					139,789,138	
		ALLOWABLE % GROWTH OF TAX LEVY					2.97%	
(B)		ACTUAL TAX LEVY (Current Year Levy is BELOW Tax Cap)					139,259,273	Per Proposed 2015/16 Budget
(B)-(A)		Proposed Levy (Under) the Tax Cap					\$ (529,865)	

# Tax Cap

COMPARISON OF ASSESSED VALUATION, COUNTY EQUALIZATION RATIO, AND FULL VALUATION FOR THE YEARS 2004-05 TO 2015-16									
SCHOOL YEAR	ASSESSED	VALUATION	COUNTY EQUALIZATION RATIO		FULL VALUATION		% SHARE		
	SCARSDALE	MAMARONECK	SCARSDALE	MAMARONECK	SCARSDALE	MAMARONECK	SCARSDALE	MAMARONECK	
2004-2005	137,127,983	7,499,538	0.0206	0.0214	6,656,698,204	350,445,701	95.00%	5.00%	
2005-2006	138,753,611	7,532,870	0.0206	0.0214	6,735,612,184	352,003,271	95.03%	4.97%	
2006-2007	140,748,043	7,546,550	0.0183	0.0197	7,691,149,891	383,073,604	95.26%	4.74%	
2007-2008	142,031,209	7,393,650	0.0156	0.0179	9,104,564,679	413,053,073	95.66%	4.34%	
2008-2009	143,227,362	7,302,395	0.0153	0.0162	9,361,265,490	450,765,123	95.41%	4.59%	
2009-2010	143,800,456	7,282,550	0.0164	0.0162	8,768,320,488	449,540,123	95.12%	4.88%	
2010-2011	142,185,430	7,027,250	0.0166	0.0159	8,565,387,349	441,965,409	95.09%	4.91%	
2011-2012	139,913,371	6,731,775	0.0184	0.0179	7,603,987,554	376,076,816	95.29%	4.71%	
2012-2013	139,585,189	6,518,475	0.0187	0.0184	7,464,448,610	354,264,946	95.47%	4.53%	
2013-2014	139,727,202	368,165,230	0.0177	1.0000	7,895,480,226	366,760,057	95.56%	4.44%	
2014-2015	8,128,447,052	345,726,253	1.0000	1.0000	8,128,447,052	345,726,253	95.92%	4.08%	
2015-2016	8,128,447,052	348,590,753	1.0000	1.0000	8,128,447,052	348,590,753	95.89%	4.11%	

COMPARISON OF TAX RATES PER \$1,000 OF ASSESSED VALUATION FOR THE TOWNS OF SCARSDALE AND MAMARONECK FOR THE YEARS 2004-05 THROUGH 2014-2015 AND PROPOSED TAX RATE FOR 2015-2016							
SCHOOL YEAR	AMOUNT / \$1,000 ASSESSED VALUE	SCARSDALE			MAMARONECK		
		AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)		AMOUNT / \$1,000 ASSESSED VALUE	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
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		
		24.45	2.81%			N/A*	2.91% *
2013-2014	893.38				15.81		
		N/A**	3.66% **			0.21	1.33%
2014-2015	16.02				16.02		
2015-2016	16.43	0.41	2.54%		16.43	0.41	2.54%
Average Annual Increase Since 2004-2005			3.78%				4.29%
Average Annual Increase Since 2010-2011			3.45%				2.72%
* NOTE: In 2013 Mamaroneck completed a revaluation which has brought their assessments up to 100% Equalized Value.							
** NOTE: In 2014 Scarsdale completed a revaluation which has brought their assessments up to 100% Equalized Value.							

The 2015-2016 tax rate has been estimated. Actual final rates will vary.

## Expenditure Summary

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

The District maintains budget records going back to 1981, and this is the first time the school budget reflects a decrease in overall spending (on a budget-to-budget basis.) This is the result of a combination of factors. Pension contributions have decreased, and a planned surplus amount included in previous budgets has been eliminated. Enrollment is projected to decrease by 1%. While the budget-to-budget growth or decrease provides the basis for calculating the change in the tax levy, the budget-to-actual comparison is also provided to facilitate 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 has made significant efforts to "do more with less."

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

This budget maintains traditional class sizes. 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. To address the literacy learning needs of students, 2.5 FTE reading teachers will be added at the elementary schools, while Grade 1 Spanish instruction is phased out to provide more classroom instruction in reading and writing. Training in our Balanced Literacy approach to language arts will be standardized across the elementary schools. Programs addressing sustainability, global interdependence, critical thinking through the arts, differentiation of instruction, and a renewed focus on assessment, all integral to the mission of educating students for the 21<sup>st</sup> century, continue to be incorporated into the fabric of the educational program.

Total enrollment will decrease by 47 students. A decrease of 27 students is forecast among the five elementary schools, and an increase of 30 students is forecast at the Middle School. At the High School, enrollment will decrease by 50 students. There is a reduction of 2.0 FTE elementary classroom teachers (because of enrollment). An addition of 2.0 FTE administrative positions is offset by an additional reduction of 2.0 FTE teaching positions. We propose an organizational restructuring of the technology program to provide for two leadership positions; one for educational technology and one for administrative, technical, and student data support.

Most significantly, mandated contributions to the Teachers' and Employee Retirement Systems will decrease. The return on the systems' investment portfolios mirrors the experience of the investment markets, but with a lag. The systems assess each school district an amount derived by using a five-year average of investment returns; the negative market returns of 2008 have been eliminated from the calculation, and replaced by much more positive results in the past year.

Market pressures continue to drive growth in health insurance. The budget for the self-insured employee health plan requires additional investment of 10.29% on a budget-to-budget basis, but 9.44% when compared to the current year's experience. However, the current year's health care expense has been reduced by a one-time rebate payment. If we compare the 2015-16 budget to the current year's experience (minus the one-time payment), the year-over-year growth is approximately 6.8%. A premium contribution was negotiated for all groups in the most recent contracts, and began in September 2014. Contributions from the remaining bargaining unit will begin in the 2015-16 fiscal year, and are reflected in the budget. The District's health insurance reserve will be re-established in accordance with the recent provision in the law, which makes it legal for Scarsdale to hold such a reserve.

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

2014-15 Projected Actuals & 2015-16 Proposed Budget by Major Expense Section									
MAJOR EXPENSE SECTIONS			2013-14	2014-15	2014-15	2015-16	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
<b>I</b>	<b>GENERAL SUPPORT (Pages 20-34)</b>								
	Board of Education		122,547	51,715	113,593	109,949	58,234	112.61%	(3.21%)
	Central Administration		2,562,090	2,454,186	2,443,618	2,292,201	(161,985)	(6.60%)	(6.20%)
	Central Services - Plant Dept.		10,335,066	9,908,187	10,470,527	10,802,483	894,296	9.03%	3.17%
	Administrative Technology		674,829	736,881	735,481	920,416	183,535	24.91%	25.14%
	Special Items		1,877,605	1,072,215	1,092,779	1,243,496	171,281	15.97%	13.79%
	<b>TOTAL GENERAL SUPPORT</b>		<b>15,572,137</b>	<b>14,223,184</b>	<b>14,855,998</b>	<b>15,368,545</b>	<b>1,145,361</b>	<b>8.05%</b>	<b>3.45%</b>
<b>II</b>	<b>INSTRUCTION (Pages 35-45)</b>								
	Admin & Prog. Improv.		4,939,946	5,129,675	5,005,525	5,204,298	74,624	1.45%	3.97%
	Day School Program		53,385,876	54,424,154	53,521,328	55,014,931	590,777	1.09%	2.79%
	Special Education		11,160,111	11,242,740	10,959,896	12,011,204	768,464	6.84%	9.59%
	Instructional Support		1,286,154	1,440,204	1,379,946	1,575,179	134,975	9.37%	14.15%
	Pupil Personnel		6,336,794	6,525,576	6,378,846	6,434,434	(91,142)	(1.40%)	0.87%
	<b>TOTAL INSTRUCTION</b>		<b>77,108,881</b>	<b>78,762,349</b>	<b>77,245,539</b>	<b>80,240,046</b>	<b>1,477,697</b>	<b>1.88%</b>	<b>3.88%</b>
<b>III</b>	<b>TOTAL PUPIL TRANSPORT. (Pages 46-48)</b>		<b>3,513,472</b>	<b>3,923,406</b>	<b>3,913,097</b>	<b>4,183,969</b>	<b>260,563</b>	<b>6.64%</b>	<b>6.92%</b>
<b>IV</b>	<b>TOTAL COMMUNITY SVCS. (Pages 49-51)</b>		<b>388,409</b>	<b>361,324</b>	<b>360,551</b>	<b>366,454</b>	<b>5,131</b>	<b>1.42%</b>	<b>1.64%</b>
<b>V</b>	<b>UNDISTRIBUTED (Pages 52-56)</b>								
	Employee Benefits		35,544,957	40,101,167	36,649,491	36,937,090	(3,164,077)	(7.89%)	0.78%
	Debt Service - Lease Purchases		1,895,076	1,989,827	1,984,899	2,106,046	116,219	5.84%	6.10%
	Debt Service - Bonds		7,706,325	7,665,393	7,666,133	7,661,894	(3,499)	(0.05%)	(0.06%)
	<b>TOTAL UNDISTRIBUTED</b>		<b>45,146,358</b>	<b>49,756,387</b>	<b>46,300,523</b>	<b>46,705,030</b>	<b>(3,051,357)</b>	<b>(6.13%)</b>	<b>0.87%</b>
<b>VI</b>	<b>Transfer to CPF for Plant Improvements</b>		<b>135,755</b>	<b>1,130,000</b>	<b>1,130,000</b>	<b>1,140,000</b>	<b>10,000</b>	<b>0.88%</b>	<b>0.88%</b>
	Transfer to Other Funds		88,429	44,035	44,035	44,035	-	0.00%	0.00%
	<b>TOTAL EXPENDITURES</b>		<b>141,953,441</b>	<b>148,200,685</b>	<b>143,849,743</b>	<b>148,048,080</b>	<b>(152,605)</b>	<b>(0.10%)</b>	<b>2.92%</b>

COMPARISON OF EXPENDITURES						
BY MAJOR BUDGET FUNCTIONS FOR THE YEARS 2009-2010 THROUGH 2013-2014						
CODE	MAJOR FUNCTION	2009-2010 ACTUAL EXPENDITURES	2010-2011 ACTUAL EXPENDITURES	2011-2012 ACTUAL EXPENDITURES	2012-2013 ACTUAL EXPENDITURES	2013-2014 ACTUAL EXPENDITURES
I	GENERAL SUPPORT	\$ 13,118,179	\$ 12,517,303	\$ 13,757,173	\$ 13,885,224	\$ 15,572,137
II	INSTRUCTION	72,819,335	73,191,026	75,667,347	76,919,144	77,108,881
III	PUPIL TRANSPORTATION	3,418,458	3,549,834	3,393,123	3,518,266	3,513,472
IV	COMMUNITY SERVICES	317,930	342,963	343,427	341,926	388,409
V	UNDISTRIBUTED	34,788,503	35,863,342	39,123,563	42,469,508	45,146,358
VI	TRANSFER TO OTHER FUNDS	530,453	1,544,614	27,602	1,351,736	224,184
	<b>SUBTOTAL</b>	<b>124,992,858</b>	<b>127,009,082</b>	<b>132,312,235</b>	<b>138,485,805</b>	<b>141,953,441</b>
	ENCUMBRANCES AT YEAR END	2,751,173	2,608,109	2,039,512	1,939,368	1,311,683
	<b>TOTAL</b>	<b>\$ 127,744,031</b>	<b>\$ 129,617,191</b>	<b>\$ 134,351,747</b>	<b>\$ 140,425,173</b>	<b>\$ 143,265,124</b>

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			2013-14	2014-15	2014-15	2015-16	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
<b>I</b>	<b>GENERAL SUPPORT</b>								
	Board of Education		122,547	51,715	113,593	109,949	58,234	112.61%	(3.21%)
	Central Administration		2,562,090	2,454,186	2,443,618	2,292,201	(161,985)	(6.60%)	(6.20%)
	Plant Department		10,335,066	9,908,187	10,470,527	10,802,483	894,296	9.03%	3.17%
	Administrative Technology		674,829	736,881	735,481	920,416	183,535	24.91%	25.14%
	Special Items		1,877,605	1,072,215	1,092,779	1,243,496	171,281	15.97%	13.79%
	<b>TOTAL GENERAL SUPPORT</b>		<b>15,572,137</b>	<b>14,223,184</b>	<b>14,855,998</b>	<b>15,368,545</b>	<b>1,145,361</b>	<b>8.05%</b>	<b>3.45%</b>
	Encumbrances - Year End		468,552	-	-	-	-		
	<b>GRAND TOTAL GENERAL SUPPORT</b>		<b>16,040,689</b>	<b>14,223,184</b>	<b>14,855,998</b>	<b>15,368,545</b>	<b>1,145,361</b>	<b>8.05%</b>	<b>3.45%</b>

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## **I. GENERAL SUPPORT**

### **Board of Education**

This budget provides for Board of Education activities. Included are supplies for meetings and elections, voting machine rental and printing associated with the annual election, Board consultants, and travel where necessary. The current year estimated actual costs and 2015-16 proposed budget includes a \$5,508 increase related to the additional costs associated with mandated electronic voting machines. The District Clerk's responsibilities were formerly fulfilled by the Superintendent's secretary. With the retirement of the former Superintendent's secretary, a 1.0 FTE in the Personnel Office was reclassified to the Superintendent's Office in the District Clerk budget code; that position will now perform the tasks of the District Clerk. This organizational structure will likely be revised again in 2015-16 after further review.

			2013-14	2014-15	2014-15	2015-16	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			25,540	24,480	80,850	77,206	52,726	215.38%	(4.51%)
Equipment / Furniture			-	-	-	-	-	0.00%	0.00%
Supplies / Materials			6,168	5,145	5,145	5,145	-	0.00%	0.00%
Contractual and Other			90,839	22,090	27,598	27,598	5,508	24.93%	0.00%
BOCES Services			-	-	-	-	-	0.00%	0.00%
<b>Total Board of Education</b>			<b>122,547</b>	<b>51,715</b>	<b>113,593</b>	<b>109,949</b>	<b>58,234</b>	<b>112.61%</b>	<b>(3.21%)</b>

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

### **Central Administration**

**This budget, totaling \$2,292,201, supports the District's Central Office. It is projected to decrease by 6.6% in the coming year, due primarily to a shift of one staff member from the Personnel office to the District Clerk budget code; the reduction of 0.4 FTE of the District's Purchasing Agent; and the anticipated savings resulting from the retirements of two assistant superintendents.**

#### *Superintendent 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 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 (two hours per week) and a District messenger. The purchasing agent is being reduced from full-time to 0.6 FTE. 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; the position is also designated as the records access officer.

#### *Legal Services*

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

#### *Personnel Office*

This budget provides for the District's recruitment, labor relations and negotiations, personnel, and benefits management functions. Staff includes the Assistant Superintendent for Personnel and Administrative Services, and two assistants. 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 print and online materials. The increase in contractual expense relates to purchased services for the maintenance of the District Web site.

							Budget to		
			2013-14	2014-15	2014-15	2015-16	Budget	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
<b>CENTRAL ADMINISTRATION</b>									
<b>Chief School Administrator's Office</b>									
	Salaries		548,946	492,704	505,217	490,424	(2,280)	(0.46%)	(2.93%)
	Equipment / Furniture		12,023	-	-	-	-	0.00%	0.00%
	Supplies / Materials		2,589	2,569	2,569	2,569	-	0.00%	0.00%
	Contractual and Other		12,376	11,209	11,209	11,209	-	0.00%	0.00%
	BOCES Services		-	-	-	-	-	0.00%	0.00%
	<b>Total Chief School Admin. Office</b>		<b>575,935</b>	<b>506,482</b>	<b>518,995</b>	<b>504,202</b>	<b>(2,280)</b>	<b>(0.45%)</b>	<b>(2.85%)</b>
<b>Finance Office</b>									
	Salaries		978,206	1,003,072	996,905	928,671	(74,401)	(7.42%)	(6.84%)
	Equipment / Furniture		1,270	500	500	500	-	0.00%	0.00%
	Supplies / Materials		15,459	23,370	22,390	22,390	(980)	(4.19%)	0.00%
	Contractual and Other		117,650	115,136	107,386	115,136	-	0.00%	7.22%
	BOCES Services		3,050	3,111	3,111	3,111	-	0.00%	0.00%
	<b>Total Finance Office</b>		<b>1,115,636</b>	<b>1,145,189</b>	<b>1,130,292</b>	<b>1,069,808</b>	<b>(75,381)</b>	<b>(6.58%)</b>	<b>(5.35%)</b>
	<b>Legal Services</b>		<b>79,405</b>	<b>77,900</b>	<b>86,650</b>	<b>86,650</b>	<b>8,750</b>	<b>11.23%</b>	<b>0.00%</b>
<b>Personnel Office</b>									
	Salaries		492,577	489,684	470,870	383,230	(106,454)	(21.74%)	(18.61%)
	Equipment / Furniture		-	-	-	-	-	#DIV/0!	#DIV/0!
	Supplies / Materials		9,644	9,587	11,287	11,287	1,700	17.73%	0.00%
	Contractual and Other		158,620	93,149	91,449	91,449	(1,700)	(1.83%)	0.00%
	BOCES Services		8,016	7,650	7,650	7,650	-	0.00%	0.00%
	<b>Total Personnel Office</b>		<b>668,857</b>	<b>600,070</b>	<b>581,256</b>	<b>493,616</b>	<b>(106,454)</b>	<b>(17.74%)</b>	<b>(15.08%)</b>
<b>Public Information</b>									
	Salaries		91,787	90,833	91,733	93,233	2,400	2.64%	1.64%
	Equipment / Furniture		427	-	-	-	-	#DIV/0!	#DIV/0!
	Supplies / Materials		204	765	765	765	-	0.00%	0.00%
	Contractual and Other		29,840	32,947	33,927	43,927	10,980	33.33%	29.48%
	BOCES Services		-	-	-	-	-	0.00%	0.00%
	<b>Total Public Information Office</b>		<b>122,257</b>	<b>124,545</b>	<b>126,425</b>	<b>137,925</b>	<b>13,380</b>	<b>10.74%</b>	<b>9.10%</b>
<b>TOTAL CENTRAL ADMINISTRATION</b>									
			<b>2,562,090</b>	<b>2,454,186</b>	<b>2,443,618</b>	<b>2,292,201</b>	<b>(161,985)</b>	<b>(6.60%)</b>	<b>(6.20%)</b>

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

### **Facilities Department**

The 2015-16 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. Except for the Plant Improvement section and salaries, this budget has been virtually flat for the last five years.

The Plant Improvement budget, funding major maintenance and infrastructure projects, is now budgeted in two areas; as a "Transfer to Capital Projects Fund," (p. 18-19), and also in the facilities budget. This change was made necessary by the calculation of the maximum allowable tax levy limit. However, it will be discussed in this section.

Excluding the Plant Improvement budget, the facilities' budgets total \$10,047,483, an increase of \$874,297 (9.5%) compared to 2014-15. Of this, only \$3,590 or 0.08% is salary cost. The largest increase is accounted for by utilities. We have budgeted an increase in the cost of natural gas and electricity, and request funds (\$370,025) for an upgrade to the telephone system. We also request additional funds in the contractual category of plant maintenance in order to restore funding to 2013-14 levels for emergency repairs. Most other costs remain relatively flat. The annual appropriation for planned repairs (\$755,000) and the Transfer to Capital Projects Fund (\$1,140,000) together constitute what has been referred to as the Plant Improvement budget. It is slightly higher than last year; the specific funding requests are shown below. They are accounted for separately because the Transfer to Capital Projects portion is excluded from the maximum allowable tax levy cap.

- Budgeted staffing levels for 2015-16 remain the same as 2014-15.
- Requested funding for utilities is increased. Natural gas prices have recently spiked, and we estimate a deficit in electrical expenses this year of \$100,000. The degree day calculation through December shows that temperatures are running below normal and even below last year's cold winter. The District cannot use natural gas for heating when the temperature approaches 14 degrees Fahrenheit, and is forced to switch to typically more expensive heating oil. 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 four years. Another increase is anticipated in April.
- Custodial supply costs reflect a small increase.
- The budget provides for contracted security personnel at the High School, the Middle School and at Greenacres field on evenings and weekends.
- The contractual and building equipment lines fund maintenance and inspection of HVAC, elevator, playground, gym and other building equipment. Snow plows and other snow removal equipment need to be replaced.
- Funding for general refurbishment in individual buildings remains the same as last year. 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.
- Investment in major maintenance represents 1.28% of total budget. Almost 25% of this is scheduled to go to Fox Meadow, where an office renovation/reorientation and a playground replacement are needed.

			<b>2013-14</b>	<b>2014-15</b>	<b>2014-15</b>	<b>2015-16</b>	<b>Budget to</b>	<b>% Increase</b>	<b>(Decrease)</b>
			<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>\$ Increase</b>	<b>Budget to</b>	<b>Budget to</b>
			<b>Expended</b>	<b>Budget</b>	<b>Expended</b>	<b>Budget</b>	<b>(Decrease)</b>	<b>Budget</b>	<b>Est. Exp.</b>
<b>PLANT DEPARTMENT</b>									
<b>Plant Operation</b>									
Salaries			3,569,334	3,640,801	3,573,760	3,652,349	11,548	0.32%	2.20%
Equipment / Furniture			30,614	31,916	31,916	32,635	719	2.25%	2.25%
Supplies / Materials			182,061	166,975	166,975	171,475	4,500	2.70%	2.70%
Utilities			2,513,827	2,476,619	2,307,290	3,157,724	681,105	27.50%	36.86%
Contractual and Other			209,774	219,657	219,657	225,807	6,150	2.80%	2.80%
BOCES Services			-	-	-	-	-	0.00%	0.00%
<b>Total Plant Operation</b>			<b>6,505,610</b>	<b>6,535,968</b>	<b>6,299,598</b>	<b>7,239,990</b>	<b>704,022</b>	<b>10.77%</b>	<b>14.93%</b>
<b>Plant Maintenance</b>									
Salaries			917,472	1,003,026	981,736	995,068	(7,958)	(0.79%)	1.36%
Equipment / Furniture			121,051	131,368	131,368	150,950	19,582	14.91%	14.91%
Supplies / Materials			235,100	243,460	243,460	235,460	(8,000)	(3.29%)	(3.29%)
Contractual and Other			1,168,163	1,034,865	934,865	1,201,515	166,650	16.10%	28.52%
Building Maintenance Projects			252,758	224,500	224,500	224,500	-	0.00%	0.00%
BOCES Services			-	-	-	-	-	0.00%	0.00%
<b>Total Plant Maintenance</b>			<b>2,694,543</b>	<b>2,637,219</b>	<b>2,515,929</b>	<b>2,807,493</b>	<b>170,274</b>	<b>6.46%</b>	<b>11.59%</b>
<b>Plant Improvements (Budget is split as Transfer to CPF)*</b>			<b>1,134,913</b>	<b>735,000</b>	<b>830,000</b>	<b>755,000</b>	<b>20,000</b>	<b>2.72%</b>	<b>(9.04%)</b>
<b>PLANT DEPARTMENT</b>			<b>10,335,066</b>	<b>9,908,187</b>	<b>9,645,527</b>	<b>10,802,483</b>	<b>894,296</b>	<b>9.03%</b>	<b>11.99%</b>

\*The total Plant / Capital Improvements budget for 2015-16 totals \$1,895,000. This is \$30,000 more than the prior year combined Capital and Maintenance Plant Improvement budgets. See page 30 for a detailed listing of all projects.

**A. Notes to Plant Operations Budget**

*1. Salaries and Overtime*

These budget lines cover salaries for custodial services and facilities administration, including the director of plant services, an assistant director responsible for custodial and maintenance staff, a supervisor of special projects (a maintenance position transferred from the custodial union), one secretary and a part-time office aide to handle community use of buildings. Salaries are 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 sets up and breaks down classroom equipment to accommodate multiple uses of space, especially large instructional spaces.

Custodial overtime increases slightly each year to reflect salary growth. 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 Services*

The budget for custodial supplies shows a small increase compared to the prior year, after no increase the prior two years. This budget also includes items purchased for staff in accordance with the labor contract: work boots, uniforms, etc. The lines also fund the purchased security services at the High School and Middle School.

*3. Utilities*

Utilities are either purchased from single source suppliers or bid in the open market. Heating and electrical consumption are related to outside temperature and usage, and 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. A current year surplus in heating costs was projected in December, but may be reduced because of the recent extreme cold. Oil prices remain high, and natural gas prices have spiked recently. When the temperature approaches 14 degrees Fahrenheit, the District must switch to oil, by prior agreement with Con Edison.

The New York Power Authority (NYPA) provides electricity to the District. A contract with Westchester County government and its subdivisions permits electricity charges to fluctuate based on market factors. Significant increases in electrical delivery charges were granted to Con Edison over the last few years and another increase is expected shortly. Generation charges continue to be lower than expected, but an increase of 16.4% was approved by NYPA in January 2014. A deficit in electricity costs is projected for 2014-15 as well as a continued increase of costs by 9% into 2015-16. Therefore, an increase of 21% or \$192,269 is budgeted for 2015-16. Water is purchased from the Village of Scarsdale.

The District's telephone system has been in place for nearly fifteen years. We were informed last year that the provider, Mitel, would be phasing out service for this system, so we have begun to plan for a replacement that will incorporate the "Voice Over Internet Protocol" (VOIP) technology of modern phone systems. An initial investment of \$370,025 is requested for this purpose. However, the District's paging systems (a state mandate) are tied to the phone system, and will likely require upgrading as well. This request is currently being evaluated; updated costs will be provided before the budget is adopted.

*4. Contractual and Other Services*

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

**B. Notes to Plant Maintenance Budget**

1. *Salaries*

These budget lines cover salaries for the District's grounds and maintenance services. Salaries are determined contractually. The District employs 6.0 grounds maintenance staff and 6.0 building maintenance personnel. The latter includes a maintenance supervisor who is a maintenance mechanic, a plumber, a plumber/boiler 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 employs seasonal workers from April through November to assist in maintaining the District's 118 acres of grounds.

2. *Equipment*

These lines fund equipment for building maintenance and grounds upkeep. Funds are requested to replace some snow removal equipment, as last winter's weather has stressed the capacity in this area.

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, and with the Assistant Superintendent for Personnel for needed accommodations for staff. This line is funded at \$22,000 for 2015-16. The level of expense, however, is difficult to predict.

5. *Building Maintenance Projects - Principals' Allocations*

Each principal annually reviews the needs of his/her building and sets priorities for work requests, based on health and safety considerations, enrollment needs, program improvements and general building appearance. Requests are reviewed with the director of facilities. Final determination of approved projects occurs once budget appropriations are approved. These allocations have been reduced by 22% since 2009-10, but the 2015-16 amount is the same as the prior year. Principals' requests for building refurbishment always outstrip available funds.

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

The following is an update of previously funded facilities improvements, and a list for 2015-16 that includes the highest-priority projects. These address safety, security, program and maintenance issues. The total request is \$1,895,000, of which \$1,140,000 is a Transfer to Capital Projects: the remainder consists of major repair and maintenance projects.

***Update on projects funded in 2014-15***

- The fencing around the kindergarten playground at Fox Meadow was replaced, and the final cost was slightly below budget.
- Also at Fox Meadow, the fire alarm was replaced with a digital “addressable” system that expands the number of sensors in the building and brings it into compliance with New York State building code. This capital improvement was completed at a final cost that was \$99,950 below budget.
- At Greenacres, the condensate station in the boiler room was replaced. This unit collects condensate from the heating elements and sends it back to the boiler. The final cost was slightly below budget..
- The relocation and renovation of the Greenacres school office is complete. The final cost was funded over two budget years, and was approximately on budget.
- At Quaker Ridge, the replacement of a cracked concrete pad under the oil tank was more complicated than expected. The final cost of \$25,491 exceeded the budget of \$20,000.
- At the Middle School, the exterior stairs from Cooper House were replaced and widened. These stairs provide the route from Cooper House down to the field in the event of an emergency. This final cost of \$251,523 was under budget by \$39,477.
- Two science labs at the High School were renovated and brought up to current building code in order to accommodate enrollment growth for chemistry and physics in the 2014-15 school year. The project was challenging, as the contractor proved unwilling to allocate sufficient resources to complete the project on time. Although the rooms have been in use since September, several important features were just completed this month. The final project cost will be less than the original budget of \$550,000, but funds are being held until all work is complete.
- Asbestos removal and carpet replacement were completed for eight classrooms at the High School. The project came in substantially below the budget of \$130,000.
- Roof repairs identified by the District’s engineering consultant were completed at less than the budgeted amount of \$325,000.

***Requested projects 2015-16***

- At Edgewood, the underground drainage above the oil tank must be replaced. \$65,000 is requested to repair the drainage and the pavement.
- The Fox Meadow kindergarten playground equipment has been moved twice, and has begun to show structural deterioration. The District’s playground consultants, who annually check all of the equipment in the District for safety and structural integrity, have recommended that it be replaced in the near future. \$95,000 is requested for this purpose.
- Also at Fox Meadow, funds are requested to relocate and re-orient the school office to improve security. By providing a window facing the entrance, relocating desks, and installing double entrance doors to the outside, the office staff will be aware of those entering and exiting the building. This renovation will bring the Fox Meadow office up to current standards for school safety. The projected cost is high because of significant costs associated with relocating two bathrooms and upgrading electrical and ventilation systems. \$395,000 is requested for this purpose.
- At Heathcote, \$280,000 is requested to upgrade the fire alarm to an addressable system that complies with current New York State building code. This is part of a multi-year plan to upgrade the alarm systems at all five elementary schools.
- At the Middle School, funds are requested to replace and relocate the dust collection system in the technology classroom. The estimated cost is \$70,000.

- The High School's Dean Field is used for football and baseball, both for interscholastic teams and the local Little League. Repair and renovation of the entire field was proposed for inclusion in the December 2014 bond referendum, but was ultimately removed. Ruts and drainage issues in the baseball field present safety issues for athletes, and the low fence between the field and the parking area results in damage to parked cars from baseballs. We request \$270,000 for this purpose. The remainder of the field will be rebuilt using available current year surplus. Work will begin after graduation 2016. The exterior trim on the High School facility is scheduled for painting. \$80,000 is requested for this purpose.
- \$300,000 is requested as the annual allocation for the repair of roofs and masonry. The District's consultants will identify the specific areas that this work will address.
- The 2015-16 budget funds a reorganization of the technology department, including combining the technical support services, audiovisual, and administrative technology staff who currently occupy two separate areas. These funds will renovate space and upgrade ventilation and air conditioning so that all tech employees can be located in the same area in the High School. \$240,000 is requested for this purpose.
- In 2011, funds were allocated to replace fencing and pave an area of Village property adjacent to the existing bus compound to provide more storage for buses. The expansion is needed because of the severe overcrowding in the compound, which has led to injuries and accidents. However, work could not proceed until a new lease agreement was reached with the Village of Scarsdale, as both the compound and the new space are located on their property. In 2013, the Village and District boards approved a new shared services agreement for the maintenance garage and a new lease for the bus compound that greatly expanded the available space, as the Village decided to relocate its water pipes to a more secure location after a major theft. The Village is also anxious to have the District move its spare buses from an area near the maintenance garage back to Ramsey Road. The expanded area must be paved and drainage must be installed; additional funding of \$100,000 is requested.

<b>2015-16 Plant Improvement Budget</b>				
<b>SCHOOL</b>	<b>PROJECT</b>	<b>Annual Appropriation General Fund</b>	<b>Transfer to Capital Fund</b>	<b>TOTAL BY BUILDING</b>
Edgewood	Repair drainage near oil tank	\$ 65,000		\$ 65,000
Fox Meadow	Playground equipment		\$ 95,000	
	Re-orient school office to provide additional building security		\$ 395,000	\$ 490,000
Heathcote	Install new fire alarm		\$ 280,000	\$ 280,000
Middle School	Replace and relocate Tech room dust collection system	\$ 70,000		\$ 70,000
High School	Renovate Dean baseball field \$750K - (\$270K from 15-16 Bud & \$480K from 14-15 surplus)		\$ 270,000	
	Paint exterior trim	\$ 80,000		\$ 350,000
District-wide	Roof repairs	\$ 300,000		
	Upgrade ventilation and renovate District technology offices	\$ 240,000		
	Drainage/paving bus compound (new Village lease)		\$ 100,000	\$ 640,000
<b>TOTAL PLANT IMPROVEMENT</b>		<b>\$ 755,000</b>	<b>\$ 1,140,000</b>	<b>\$ 1,895,000</b>

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

### **Administrative Technology Budget**

This budget line funds the District's administrative technology services.

The Administrative Technology team manages the student information system (Infinite Campus), which includes District census information, District-wide attendance reporting, student scheduling, health records, report cards, and the parent portal. The team is also responsible for all state and federal reporting related to student data and teacher evaluation. The team oversees the District-wide email system, as well as software that supports the finance, food services, personnel, transportation and facilities departments. They 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 developed and supports integrated data reporting services, allowing the District to comply with the ever-growing state and federal student data reporting requirements.

Over the years, administrative and educational technology functions have become increasingly integrated. With this in mind, this budget supports a restructuring of the technology department that will allow the District to streamline services and increase efficiency. The Audio-Visual and Technical Services team and the Administrative Technology team will be merged, reporting to a newly created position, "Director of Information Technology." The increase in the salary expense line reflects the addition of this new position, as well as salaries for existing staff. Additionally, the Facilities budget proposes funds to renovate space for the merged teams.

This year, the budget will also increase to cover the cost of hardware that can no longer be funded by the technology lease/purchase. This budget also includes funds for the development of online student and census registration functionality.

			<b>2013-14</b>	<b>2014-15</b>	<b>2014-15</b>	<b>2015-16</b>	<b>Budget to</b>	<b>% Increase</b>	<b>(Decrease)</b>
			<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>\$ Increase</b>	<b>Budget to</b>	<b>Budget to</b>
<b>ADMINISTRATIVE TECHNOLOGY</b>			<b>Expended</b>	<b>Budget</b>	<b>Expended</b>	<b>Budget</b>	<b>(Decrease)</b>	<b>Budget</b>	<b>Est. Exp.</b>
<b>Administrative Technology</b>									
Salaries			437,015	<b>445,371</b>	443,971	<b>588,471</b>	<b>143,100</b>	<b>32.13%</b>	<b>32.55%</b>
Equipment / Furniture			10,711	<b>33,500</b>	33,500	<b>55,000</b>	<b>21,500</b>	<b>64.18%</b>	<b>64.18%</b>
Supplies / Materials			38,375	<b>69,632</b>	69,632	<b>69,647</b>	<b>15</b>	<b>0.02%</b>	<b>0.02%</b>
Contractual and Other			156,103	<b>154,837</b>	154,837	<b>170,372</b>	<b>15,535</b>	<b>10.03%</b>	<b>10.03%</b>
BOCES Services			32,625	<b>33,541</b>	33,541	<b>36,926</b>	<b>3,385</b>	<b>10.09%</b>	<b>10.09%</b>
<b>TOTAL ADMINISTRATIVE TECHNOLOGY</b>			<b>674,829</b>	<b>736,881</b>	<b>735,481</b>	<b>920,416</b>	<b>183,535</b>	<b>24.91%</b>	<b>25.14%</b>

## I. GENERAL SUPPORT (Continued)

### Special Items

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

#### *1. District Insurance*

This line provides for the purchase of District-wide liability insurance from the New York Schools Insurance Reciprocal, a not-for-profit consortium owned by the component school districts. This includes general property and liability policies, flood insurance, Board liability, surety bonds, and an umbrella policy, as well as student accident insurance from a separate carrier. The budget shows an increase of \$37,476, or 6.77%. 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 Southern Westchester BOCES for administrative costs, as well as rental fees for classroom space in lower Westchester. It will increase by \$33,106 compared to the 2014-15 budgeted assessment, and almost 9% from actual 2014-15 expense. This increase is due to a change in BOCES’ methodology for funding employee retirement liabilities, as well as an increase in Scarsdale’s share of the BOCES overhead based on enrollment and student attendance. **See Appendix D for a 10-year history of BOCES assessments.**

#### *4. Tax Certiorari Appropriation*

The Certiorari Reserve balance as of June 30, 2014 was \$2,593,011. It is anticipated that this balance will need to be increased for current year tax certiorari filings. There is an appropriation of \$100,000 in the 2015-16 budget, which is a return to prior practice. If this is exhausted, claims will be settled using the reserve fund. If not, the remaining funds will be used to augment the tax certiorari reserve or be allocated to undesignated fund balance. **See Appendix E for a 10-year history of tax certiorari settlements.**

			2013-14	2014-15	2014-15	2015-16	Budget to		
			Actual	Adopted	Estimate	Proposed	Budget	% Increase	(Decrease)
			Expended	Budget	Expended	Budget	\$ Increase	Budget to	Budget to
SPECIAL ITEMS							(Decrease)	Budget	Est. Exp.
District Insurance			525,649	553,169	582,411	590,645	37,476	6.77%	1.41%
Memberships			30,517	34,934	34,934	35,633	699	2.00%	2.00%
BOCES Administration Charge			436,559	484,112	475,434	517,218	33,106	6.84%	8.79%
Tax Certiorari Payments			884,880	-	-	100,000	100,000	100.00%	100.00%
TOTAL SPECIAL ITEMS			1,877,605	1,072,215	1,092,779	1,243,496	171,281	15.97%	13.79%

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								Budget to		
			2013-14	2014-15	2014-15	2015-16		Budget	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed		\$ Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget		(Decrease)	Budget	Est. Exp.
<b>II</b>	<b>INSTRUCTION</b>									
	Admin & Prog. Improv.		4,939,946	5,129,675	5,005,525	5,204,298		74,624	1.45%	3.97%
	Day School Program		53,385,876	54,424,154	53,521,328	55,014,931		590,777	1.09%	2.79%
	Special Education		11,160,111	11,242,740	10,959,896	12,011,204		768,464	6.84%	9.59%
	Instructional Support		1,286,154	1,440,204	1,379,946	1,575,179		134,975	9.37%	14.15%
	Pupil Personnel		6,336,794	6,525,576	6,378,846	6,434,434		(91,142)	(1.40%)	0.87%
	<b>TOTAL INSTRUCTION</b>		<b>77,108,881</b>	<b>78,762,349</b>	<b>77,245,539</b>	<b>80,240,046</b>		<b>1,477,697</b>	<b>1.88%</b>	<b>3.88%</b>
	Encumbrances - Year End		783,071	-	-	-		-		
	<b>GRAND TOTAL INSTRUCTION</b>		<b>77,891,952</b>	<b>78,762,349</b>	<b>77,245,539</b>	<b>80,240,046</b>		<b>1,477,697</b>	<b>1.88%</b>	<b>3.88%</b>

## **II. INSTRUCTION**

### **Assistant Superintendent's Office and Principals' Offices**

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 office is also responsible for standardized testing at the elementary schools, including the hiring of translators, test security and correction, and coordination of state reporting with the Administrative Technology staff.

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

							Budget to		
INSTRUCTION		2013-14	2014-15	2014-15	2015-16	Budget	% Increase	(Decrease)	
		Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to	
ADMINISTRATION		Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.	
Asst. Sup't. for Instruction's Office									
Salaries		340,951	347,520	349,155	355,505	7,985	2.30%	1.82%	
Equipment / Furniture		-	-	-	-	-	0.00%	0.00%	
Supplies / Materials		-	9,247	9,247	9,247	-	0.00%	0.00%	
Contractual and Other		9,019	29,352	29,352	29,352	-	0.00%	0.00%	
BOCES Services		-	-	-	-	-	0.00%	0.00%	
<b>Total Assist. Sup't for Instruc. Office</b>		<b>349,970</b>	<b>386,119</b>	<b>387,754</b>	<b>394,104</b>	<b>7,985</b>	<b>2.07%</b>	<b>1.64%</b>	
Supervision									
Salaries									
Salaries - Edgewood		272,738	275,157	273,667	283,514	8,357	3.04%	3.60%	
Salaries - Fox Meadow		313,978	322,995	318,785	289,469	(33,526)	(10.38%)	(9.20%)	
Salaries - Greenacres		273,419	255,750	289,760	262,638	6,888	2.69%	(9.36%)	
Salaries - Heathcote		269,184	273,307	271,427	275,174	1,867	0.68%	1.38%	
Salaries - Quaker Ridge		324,391	330,310	327,496	333,484	3,174	0.96%	1.83%	
Salaries - Middle School		800,238	820,933	793,104	800,538	(20,395)	(2.48%)	0.94%	
Salaries - High School		1,164,637	1,212,358	1,188,496	1,213,472	1,114	0.09%	2.10%	
Salaries - Districtwide		41,749	-	-	-	-	#DIV/0!	#DIV/0!	
<b>Total Salaries</b>		<b>3,460,334</b>	<b>3,490,810</b>	<b>3,462,735</b>	<b>3,458,289</b>	<b>(32,521)</b>	<b>(0.93%)</b>	<b>(0.13%)</b>	
Equipment / Furniture		23,453	13,600	13,600	11,400	(2,200)	(16.18%)	(16.18%)	
Supplies / Materials		61,745	65,900	65,900	60,150	(5,750)	(8.73%)	(8.73%)	
Contractual and Other		101,377	87,471	87,471	95,821	8,350	9.55%	9.55%	
BOCES Services		-	-	-	-	-	0.00%	0.00%	
<b>Total Supervision - Principals' Offices</b>		<b>3,646,909</b>	<b>3,657,781</b>	<b>3,629,706</b>	<b>3,625,660</b>	<b>(32,121)</b>	<b>(0.88%)</b>	<b>(0.11%)</b>	

## II. INSTRUCTION (cont'd)

### Staff and Curricular Development

Ongoing professional development for teachers is an integral component of the educational program. Such development takes a number of different forms.

#### **Program Improvement**

**\$389,099**

This budget funds projects for the implementation of the strategic plan. Last year, 203 curriculum projects were funded, most of which were related to the launch of Response to Intervention at the elementary level and department and interdisciplinary program improvements at the middle and high schools.

#### **Arts and Aesthetic Education Initiative**

**\$84,633**

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

#### **Interdependence Institute**

**\$26,936**

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

#### **Scarsdale Teachers Institute**

**\$257,857**

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

#### **Center for Innovation**

**\$50,000**

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

#### **Professional Development**

**\$275,410**

##### ***Teacher Grants \$124,000***

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

##### ***Enhancing Instruction (Academic Subjects) \$150,000***

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

#### **Sustainability Initiative**

**\$50,000**

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

#### **Curriculum Research and Assessment**

**\$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 provides \$31,850 to assess the District's strategic initiatives.

<b>INSTRUCTION (Continued)</b>		<b>2013-14</b>	<b>2014-15</b>	<b>2014-15</b>	<b>2015-16</b>	<b>Budget to</b>			
		<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Budget</b>	<b>% Increase</b>	<b>(Decrease)</b>	
<b>PROGRAM IMPROVEMENT</b>		<b>Expended</b>	<b>Budget</b>	<b>Expended</b>	<b>Budget</b>	<b>\$ Increase</b>	<b>Budget to</b>	<b>Budget to</b>	
						<b>(Decrease)</b>	<b>Budget</b>	<b>Est. Exp.</b>	
<b>Staff Development</b>									
Program Improvement		339,938	353,726	330,348	389,099	35,373	10.00%	17.78%	
Arts & Education Initiative		48,987	84,633	74,633	84,633	-	0.00%	13.40%	
Interdependence Institute		11,702	26,936	18,000	26,936	-	0.00%	49.64%	
Teachers' Institute		299,406	271,601	251,805	257,857	(13,744)	(5.06%)	2.40%	
Center for Innovation		33,500	50,000	50,000	50,000	-	0.00%	0.00%	
Professional Development		140,985	188,279	188,279	275,410	87,131	46.28%	46.28%	
Sustainability Initiative		54,462	60,000	50,000	50,000	(10,000)	(16.67%)	0.00%	
Curriculum Research & Assessment		14,087	50,600	25,000	50,600	-	0.00%	102.40%	
<b>Total Staff Development</b>		<b>943,067</b>	<b>1,085,775</b>	<b>988,065</b>	<b>1,184,534</b>	<b>98,760</b>	<b>9.10%</b>	<b>19.88%</b>	
<b>TOTAL ADMIN. &amp; IMPROVEMENT</b>		<b>4,939,946</b>	<b>5,129,675</b>	<b>5,005,525</b>	<b>5,204,298</b>	<b>74,624</b>	<b>1.45%</b>	<b>3.97%</b>	

## 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 three-year agreement between the Scarsdale Teachers Association and the Board of Education provides for salary increases for the 2015-16 school year. Effective September 1, 2015 the salary schedule will be increased by 0.5%. Effective February 1, 2016 the salary schedule will be increased by an additional 0.5%. Movement along salary steps will also be reinstated. These increases follow a two-year salary and “step” freeze.

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

The structure of Scarsdale’s salary schedule is typical for districts in Westchester County, but was modified in the last contract. Effective September 30, 2015 additional steps were added to the salary schedule as Steps 2A, 6A, 11A, 14A. The new steps are derived by adding half of the difference between the numbered step and the following step (i.e. step 2A is equal to half the difference between steps 2 and 3).

At the elementary schools, existing class size guidelines will require two fewer classroom teachers. Additional funds are budgeted to accommodate unexpected enrollment growth anywhere in the District.

The proposed budget has a total of 0.5 added FTE teaching positions. Grade 1 Spanish instruction is being eliminated, and 2.5 FTE reading teachers are being added to assist readers in the critical early grades. **Appendix B** reflects additions and subtractions to staff. An assumed “turnover” savings of \$700,000 has been included in the salary calculations.

Non-salary instructional costs are allocated to each building on a per-pupil basis. Principals assign these funds to specific departments based on need. Including 2014-15, these allocations had been reduced by 18% since 2009-10; for the 2015-16 projection, however, funding is increased by 5% to address the rising cost of textbooks and supplies; currently the per pupil allocation is \$257 at the High School, \$232 at the Middle School, and \$166 at the elementary schools.

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

							Budget to		
			2013-14	2014-15	2014-15	2015-16	Budget	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
<b>INSTRUCTION (Continued)</b>									
<b>Day School Program</b>									
<b>Salaries</b>									
	Salaries - Edgewood		4,114,277	4,271,818	4,242,007	4,158,988	(112,830)	(2.64%)	(1.96%)
	Salaries - Fox Meadow		4,715,984	5,123,931	4,957,034	5,041,118	(82,813)	(1.62%)	1.70%
	Salaries - Greenacres		4,225,498	4,246,037	4,033,764	4,298,101	52,064	1.23%	6.55%
	Salaries - Heathcote		4,128,499	4,136,547	4,004,252	4,133,352	(3,195)	(0.08%)	3.22%
	Salaries - Quaker Ridge		4,415,458	4,606,936	4,431,542	4,611,308	4,372	0.09%	4.06%
	<b>Sub-Total Salaries Elem. Schools</b>		<b>21,599,715</b>	<b>22,385,269</b>	<b>21,668,599</b>	<b>22,242,867</b>	<b>(142,402)</b>	<b>(0.64%)</b>	<b>2.65%</b>
	Salaries - Middle School		11,837,968	11,947,346	11,666,757	12,047,141	99,794	0.84%	3.26%
	Salaries - High School		16,672,316	17,231,438	16,871,336	17,495,589	264,151	1.53%	3.70%
	Salaries - Districtwide		1,508,050	1,097,658	1,540,470	1,336,783	239,125	21.79%	(13.22%)
	<b>Total Salaries</b>		<b>51,618,048</b>	<b>52,661,711</b>	<b>51,747,163</b>	<b>53,122,380</b>	<b>460,668</b>	<b>0.87%</b>	<b>2.66%</b>
	<b>Equipment / Furniture</b>		230,256	176,103	176,103	200,199	24,096	13.68%	13.68%
	<b>Supplies / Materials</b>		1,006,890	1,084,271	1,084,271	1,178,695	94,424	8.71%	8.71%
	<b>Contractual and Other</b>		438,641	379,775	391,497	387,695	7,920	2.09%	(0.97%)
	<b>BOCES Services</b>		92,041	122,294	122,294	125,963	3,669	3.00%	3.00%
	<b>Total Day School Program</b>		<b>53,385,876</b>	<b>54,424,154</b>	<b>53,521,328</b>	<b>55,014,931</b>	<b>590,777</b>	<b>1.09%</b>	<b>2.79%</b>

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

### **Special Education Budget**

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

The budget includes a general increase of approximately 6.8%, driven by three main factors. First, based on recent experience, the District is budgeting additional funds for out-of-district placements. Approximately 10% of our classified students are serviced in CSE-directed out-of-district placements. This percentage has fluctuated over the past 20 years between 7% and 10%. Currently the District is seeing more students with social/emotional disabilities and there has been an increase in the number of students accessing these types of placements. This is not only a trend in Scarsdale, but also regionally and nationally.

Secondly, the proposed budget includes an allocation for professional development and the purchase of common assessment tools. The department has identified two major areas of need: services for students with social/emotional needs and continuity of assessment and program delivery. In the coming year, we will need to investigate best practices and expand our capacity for working with emotionally disabled students. This will involve training for staff and investigation of other successful programs in the county and wider area. Regarding assessment, we will need to support the conclusions of the team currently developing recommendations for overall assessment practices across all grades.

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 at the elementary level is not anticipated. However, due to an increased number of identified students over the past five years, the Middle School will require one additional teacher to cover increased enrollment in the Parallel Program and comply with state ratio mandates.

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.

Because of the retirement of an occupational therapist, the District will obtain these services next year through an agency at an estimated net savings of approximately \$31,000.

			<b>2013-14</b>	<b>2014-15</b>	<b>2014-15</b>	<b>2015-16</b>	<b>Budget to</b>	<b>% Increase</b>	<b>(Decrease)</b>
			<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>\$ Increase</b>	<b>Budget to</b>	<b>Budget to</b>
			<b>Expended</b>	<b>Budget</b>	<b>Expended</b>	<b>Budget</b>	<b>(Decrease)</b>	<b>Budget</b>	<b>Est. Exp.</b>
<b>INSTRUCTION (Continued)</b>									
<b>Special Education</b>									
Salaries - All Schools			6,836,071	6,909,816	6,835,347	6,997,696	87,880	1.27%	2.38%
Other Costs			66,279	20,799	20,799	90,799	70,000	336.55%	336.55%
BOCES Services			2,160,814	2,030,436	1,751,590	2,248,534	218,098	10.74%	28.37%
Contractual School Services			2,096,947	2,281,689	2,352,160	2,674,174	392,485	17.20%	13.69%
<b>Total Special Education</b>			<b>11,160,111</b>	<b>11,242,740</b>	<b>10,959,896</b>	<b>12,011,204</b>	<b>768,464</b>	<b>6.84%</b>	<b>9.59%</b>

## II. INSTRUCTION (Continued)

### **Instructional Support**

#### *Audiovisual 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 audiovisual 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 and Internet services. It also provides other support related to computer and network security.

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

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

This budget proposal supports a plan to streamline operations by merging the administrative technology and technical services departments. This department will also be responsible for the District phone system and mobile device support. Additionally, the facilities budget proposes funds to renovate space for the merged teams.

#### *Instructional Computers*

This budget includes salaries for the Director of Instructional Technology and Innovation, network specialists, and hardware technicians. Funds are requested for one additional computer technician to support the growth of the instructional technology program in the buildings. It also provides \$155,000 for software and online services, of which approximately \$75,000 is "reimbursed" by state software aid. This budget also supports the redesign and maintenance of the District Web site, helping to facilitate the distribution of online documents and decreasing paper use. The budget also provides for District Internet access and government-mandated Internet filtering services.

Lease-purchase for the long-range technology plan is funded through debt service, but is discussed here. Hardware and software funds support the goals of the District's technology plan. Funds for the next phase of the plan will remain flat at approximately \$1,399,000 for next year. This budget will replace computers in classrooms and labs, provide additional mobile devices for students, purchase computer peripherals, and upgrade the wireless networks in the Middle School and High School.

			<b>2013-14</b>	<b>2014-15</b>	<b>2014-15</b>	<b>2015-16</b>	<b>Budget to</b>		
			<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Budget</b>	<b>% Increase</b>	<b>(Decrease)</b>
			<b>Expended</b>	<b>Budget</b>	<b>Expended</b>	<b>Budget</b>	<b>\$ Increase</b>	<b>Budget to</b>	<b>Budget to</b>
							<b>(Decrease)</b>	<b>Budget</b>	<b>Est. Exp.</b>
<b>INSTRUCTIONAL SUPPORT</b>									
<b>Audiovisual Services</b>									
Salaries			347,318	378,588	367,795	427,552	48,964	12.93%	16.25%
Equipment / Furniture			5,988	10,749	10,749	6,000	(4,749)	(44.18%)	(44.18%)
Supplies / Materials			17,291	19,800	19,800	22,100	2,300	11.62%	11.62%
Contractual and Other			57,796	63,650	63,650	66,099	2,449	3.85%	3.85%
BOCES Services			-	-	-	-	-	#DIV/0!	0.00%
<b>Total Audiovisual Services</b>			<b>428,392</b>	<b>472,787</b>	<b>461,994</b>	<b>521,751</b>	<b>48,964</b>	<b>10.36%</b>	<b>12.93%</b>
<b>Instructional Computers</b>									
Salaries			466,199	580,857	531,392	604,268	23,411	4.03%	13.71%
Consulting Fees			15,000	2,000	2,000	2,000	-	0.00%	0.00%
Instructional Computer Software			98,830	151,000	151,000	155,000	4,000	2.65%	2.65%
Other Expenses			272,732	228,560	228,560	288,160	59,600	26.08%	26.08%
BOCES Services			5,000	5,000	5,000	4,000	(1,000)	(20.00%)	(20.00%)
<b>Total Instructional Computers</b>			<b>857,761</b>	<b>967,417</b>	<b>917,952</b>	<b>1,053,428</b>	<b>86,011</b>	<b>8.89%</b>	<b>14.76%</b>
<b>TOTAL INSTRUCTIONAL SUPPORT</b>			<b>1,286,154</b>	<b>1,440,204</b>	<b>1,379,946</b>	<b>1,575,179</b>	<b>134,975</b>	<b>9.37%</b>	<b>14.15%</b>

## II. INSTRUCTION (Continued)

### **Pupil Personnel Services**

#### ***Guidance***

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

#### ***Contractual Services***

Included in the Guidance budget under contractual services are the fees for social workers at the Middle and High Schools provided by the Scarsdale Family Counseling Service (SFCC). The cost of the program for 2014-15 was \$254,802. The District does not anticipate a rise in the cost of the program for the 2015-2016 school year.

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

This budget provides for the salaries, equipment, supplies and other items necessary to provide psychological services to seven schools. Staffing is flat. There has been a decrease in the supplies budget from 2014-15, when funds were added to purchase updated cognitive testing tools for both primary and secondary level psychologists. The supplies budget has been lowered but not returned to the 2013-14 level due to an ongoing evaluation of testing practices and the need to support that work with additional assessment tools that may be recommended by the Committees on Special Education.

#### ***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. The decrease in supplies is a return to historical levels. Last year's increase covered the purchase of new defibrillators required by law; that purchase has been.

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

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

							Budget to		
			2013-14	2014-15	2014-15	2015-16	Budget	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
<b>PUPIL PERSONNEL SERVICES</b>									
<b>Guidance</b>									
	Salaries		2,371,944	2,394,204	2,396,775	2,426,564	32,360	1.35%	1.24%
	Equipment / Furniture		-	-	-	-	-	#DIV/0!	#DIV/0!
	Supplies / Materials		2,457	3,349	3,349	3,349	-	0.00%	0.00%
	Contractual and Other		239,213	240,749	254,802	254,802	14,054	5.84%	0.00%
	BOCES Services		-	-	-	-	-	0.00%	0.00%
	<b>Total Guidance</b>		<b>2,613,615</b>	<b>2,638,302</b>	<b>2,654,926</b>	<b>2,684,715</b>	<b>46,414</b>	<b>1.76%</b>	<b>1.12%</b>
<b>Psychological Services</b>									
	Salaries		1,436,213	1,450,308	1,377,320	1,388,171	(62,137)	(4.28%)	0.79%
	Equipment / Furniture		236	600	600	600	-	0.00%	0.00%
	Supplies / Materials		4,567	25,741	25,741	16,591	(9,150)	(35.55%)	(35.55%)
	Contractual and Other		396	837	837	837	-	0.00%	0.00%
	BOCES Services		-	-	-	-	-	0.00%	0.00%
	<b>Total Psychological Services</b>		<b>1,441,413</b>	<b>1,477,486</b>	<b>1,404,498</b>	<b>1,406,199</b>	<b>(71,287)</b>	<b>(4.82%)</b>	<b>0.12%</b>
<b>Health Services</b>									
	Salaries		923,842	946,545	899,480	911,619	(34,926)	(3.69%)	1.35%
	Equipment / Furniture		-	970	970	1,000	30	3.09%	3.09%
	Supplies / Materials		20,311	62,173	62,173	22,540	(39,633)	(63.75%)	(63.75%)
	Contractual and Other		187,107	203,118	183,118	186,439	(16,680)	(8.21%)	1.81%
	BOCES Services		-	-	-	-	-	0.00%	0.00%
	<b>Total Health Services</b>		<b>1,131,260</b>	<b>1,212,806</b>	<b>1,145,741</b>	<b>1,121,598</b>	<b>(91,209)</b>	<b>(7.52%)</b>	<b>(2.11%)</b>
<b>Interscholastic Athletics</b>									
	Salaries		858,347	877,343	857,343	880,360	3,017	0.34%	2.68%
	Equipment / Furniture		12,966	21,853	21,853	22,148	295	1.35%	1.35%
	Supplies / Materials		40,683	35,749	35,749	46,425	10,676	29.86%	29.86%
	Contractual and Other		142,167	160,907	157,047	168,768	7,861	4.89%	7.46%
	BOCES Services		96,344	101,130	101,688	104,221	3,091	3.06%	2.49%
	<b>Total Interscholastic Athletics</b>		<b>1,150,507</b>	<b>1,196,982</b>	<b>1,173,681</b>	<b>1,221,922</b>	<b>24,940</b>	<b>2.08%</b>	<b>4.11%</b>
	<b>TOTAL PUPIL PERSONNEL SVCS.</b>		<b>6,336,794</b>	<b>6,525,576</b>	<b>6,378,846</b>	<b>6,434,434</b>	<b>(91,142)</b>	<b>(1.40%)</b>	<b>0.87%</b>

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			<b>2013-14</b>	<b>2014-15</b>	<b>2014-15</b>	<b>2015-16</b>	<b>Budget to</b>		
			<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Budget</b>	<b>% Increase</b>	<b>(Decrease)</b>
			<b>Expended</b>	<b>Budget</b>	<b>Expended</b>	<b>Budget</b>	<b>\$ Increase</b>	<b>Budget to</b>	<b>Budget to</b>
							<b>(Decrease)</b>	<b>Budget</b>	<b>Est. Exp.</b>
<b>III</b>	<b>TOTAL PUPIL TRANSPORTATION</b>		<b>3,513,472</b>	<b>3,923,406</b>	<b>3,913,097</b>	<b>4,183,969</b>	<b>260,563</b>	<b>6.64%</b>	<b>6.92%</b>
	<b>Encumbrances - Year End</b>		40,672	-	-	-	-		
	<b>GRAND TOTAL PUPIL TRANS.</b>		<b>3,554,144</b>	<b>3,923,406</b>	<b>3,913,097</b>	<b>4,183,969</b>	<b>260,563</b>	<b>6.64%</b>	<b>6.92%</b>

### 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 1,824 students for regular education programs in the District, or almost 40% of District students. This percentage remains consistent over time.
- By law, the District must transport students living 1.5 miles or more from private/parochial schools located within a 15-mile radius of their Scarsdale address. Special education students attending District-approved programs inside and outside Scarsdale are eligible for transportation without regard to distance. We transport 383 students to 83 private, parochial and special education programs both in and out of Scarsdale. Local parochial school students are transported to special education services in District buildings. Special education students now require seven 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 \$14,400. The District continues to seek these arrangements where they are consistent with the needs of Scarsdale students.

The need for drivers after school for sports and activities has continued to grow. The District tries to address this need economically by hiring four part-time drivers for the after-school period. The drivers' contract was recently renegotiated, adding 1% to salary after several years without adjustments.

Fuel costs have decreased recently. The 2014-15 budget assumed a cost per gallon of \$3.40; the most recent billing from the Village of Scarsdale reflected a price of \$2.34 per gallon for diesel, and \$2.00 per gallon for unleaded gasoline. The 2015-16 gasoline budget reflects an average cost of \$2.50 per gallon.

The District's fleet is aging, and its average age exceeds nine years. A long-range vehicle replacement program is supported by a rigorous evaluation process, but the District has been unable to keep up with needed replacement of buses. No large buses were purchased in 2007-08 and 2011-12 and one each was purchased in 2008-09, 2009-10, 2010-11, and 2013-14. Two large buses were funded in 2014-15. We request funds in 2015-16 to purchase one large bus, two mini-buses, one wheelchair van, and two small vehicles. 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, and will rise next year as the fleet ages. 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. The rental cost for this space is \$125,000, which includes an increase in leased space to better accommodate the buses. (There is a request in the Plant Improvement budget for funding to pave the expanded bus parking area.) 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.



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			<b>2013-14</b>	<b>2014-15</b>	<b>2014-15</b>	<b>2015-16</b>	<b>Budget to</b>			
			<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Budget</b>	<b>% Increase</b>	<b>(Decrease)</b>	
			<b>Expended</b>	<b>Budget</b>	<b>Expended</b>	<b>Budget</b>	<b>\$ Increase</b>	<b>Budget to</b>	<b>Budget to</b>	
							<b>(Decrease)</b>	<b>Budget</b>	<b>Est. Exp.</b>	
<b>IV</b>	<b>TOTAL COMMUNITY SVCS.</b>		<b>388,409</b>	<b>361,324</b>	<b>360,551</b>	<b>366,454</b>	<b>5,131</b>	<b>1.42%</b>	<b>1.64%</b>	
	<b>Encumbrances - Year End</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
	<b>GRAND TOTAL COMMUNITY SVCS.</b>		<b>388,409</b>	<b>361,324</b>	<b>360,551</b>	<b>366,454</b>	<b>5,131</b>	<b>1.42%</b>	<b>1.64%</b>	

## IV. COMMUNITY SERVICES

### Civic Activities and Census

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

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

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

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

***Teen Center*** 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 purchased demographic services.

			2013-14	2014-15	2014-15	2015-16	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
<b>CIVIC ACTIVITIES</b>									
Recreation Department			25,801	38,644	38,644	39,513	869	2.25%	2.25%
Community Groups			50,335	45,172	45,172	46,189	1,016	2.25%	2.25%
School Functions			177,916	141,679	141,679	144,866	3,188	2.25%	2.25%
Teen Center			65,000	65,000	65,000	65,000	-	0.00%	0.00%
	Total Civic Activities		319,052	290,495	290,495	295,568	5,074	1.75%	1.75%
CENSUS			69,357	70,829	70,056	70,886	57	0.08%	1.18%
<b>TOTAL COMMUNITY SVC.</b>			<b>388,409</b>	<b>361,324</b>	<b>360,551</b>	<b>366,454</b>	<b>5,131</b>	<b>1.42%</b>	<b>1.64%</b>

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			2013-14	2014-15	2014-15	2015-16	Budget to	% Increase	(Decrease)
			Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
			Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
<b>V</b>	<b>UNDISTRIBUTED</b>								
	Employee Benefits		35,544,957	40,101,167	37,369,491	36,937,090	(3,164,078)	(7.89%)	(1.16%)
	Debt Service - Lease Purchases		1,895,076	1,989,827	1,984,899	2,106,046	116,219	5.84%	6.10%
	Debt Service - Bonds		7,706,325	7,665,393	7,666,133	7,661,894	(3,499)	(0.05%)	(0.06%)
	<b>TOTAL UNDISTRIBUTED</b>		<b>45,146,358</b>	<b>49,756,387</b>	<b>47,020,523</b>	<b>46,705,030</b>	<b>(3,051,358)</b>	<b>(6.13%)</b>	<b>(0.67%)</b>
	Encumbrances - Year End		19,388	-	-	-	-		
	<b>GRAND TOTAL UNDISTRIBUTED</b>		<b>45,165,746</b>	<b>49,756,387</b>	<b>47,020,523</b>	<b>46,705,030</b>	<b>(3,051,358)</b>	<b>(6.13%)</b>	<b>(0.67%)</b>

## V. UNDISTRIBUTED COSTS

### Employee Benefits

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

These are mandatory contributions to the NYS Retirement Systems. 2015-16 contribution rates for the Teachers' Retirement System (TRS) will decrease substantially as a result of investment returns; the rate for the Employees' Retirement System (ERS) will also fall. For the ERS, the required contribution for 2014-15 was 20.1% of salary; for 2015-16, that rate will decrease to 18.6% or 7.5% less. The TRS contribution for 2014-15 was 17.53% of salary; for 2015-16, that rate will decrease to 13.26%, a 24% decrease. **In 2014-15, these lines also contained a planned budget surplus of \$1.85 million; this has been eliminated for 2015-16.**

#### *Social Security/Medicare*

This represents the District's share of the FICA tax. For 2015 the maximum wage base is \$118,500. Because the District's fiscal year covers two calendar years, we must estimate the maximum wage for 2016. This budget assumes a 2016 maximum wage base of \$121,000. Coupled with contractual salary increases, this will result in a 1.54% budget-to-budget increase in FICA expense.

#### *Health Insurance*

The budget for the self-insured health plan is increasing 10.29% on a budget to budget basis and 14.73% when compared to this year's estimated actual result. However, if we compare the 2015-16 budget to the current year's actual claims experience (minus a one-time rebate), the year-over-year growth is approximately 11.9%. This number reflects the second year of a premium contribution to health care by members of the Scarsdale Teachers' Association as well as contributions from all other bargaining units. The District relies on stop-loss insurance to reduce its risk from excessive claims volatility.

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

The Scarsdale Teachers Association, regardless of the union affiliation of the employee, manages dental insurance and other items included in the District's benefit package. The District pays the STA a contractually stipulated amount, times the number of covered employees. The 2015-16 contribution is \$1,936 per full-time employee, a 3.2% increase compared to last year's budget. This is contractually negotiated.

#### *Life Insurance*

The District pays for term life insurance for nearly all District employees. The cost is decreasing 6.98% after a decrease in the current year.

#### *Unemployment Insurance*

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

#### *Workers' Compensation*

This mandated coverage is estimated to decrease by 2.05% compared to the current year actual. 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*

This includes the contractually negotiated reimbursement to District retirees for Medicare premiums. This item also includes the Employee Assistance Program, disability insurance, and 403(b) administrator's fees.

<b>UNDISTRIBUTED EXPENSES</b>		<b>2013-14</b>	<b>2014-15</b>	<b>2014-15</b>	<b>2015-16</b>	<b>Budget to</b>	<b>% Increase</b>	<b>(Decrease)</b>	
		<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>\$ Increase</b>	<b>Budget to</b>	<b>Budget to</b>	
		<b>Expended</b>	<b>Budget</b>	<b>Expended</b>	<b>Budget</b>	<b>(Decrease)</b>	<b>Budget</b>	<b>Est. Exp.</b>	
<b>EMPLOYEE BENEFITS</b>									
Teachers' Retirement		10,387,337	<b>12,373,836</b>	10,657,957	<b>8,455,796</b>	<b>(3,918,040)</b>	<b>(31.66%)</b>	<b>(20.66%)</b>	
Employees' Retirement		3,000,818	<b>3,663,546</b>	2,788,108	<b>2,703,346</b>	<b>(960,200)</b>	<b>(26.21%)</b>	<b>(3.04%)</b>	
Social Security / Medicare		5,274,594	<b>5,756,099</b>	5,533,377	<b>5,845,000</b>	<b>88,901</b>	<b>1.54%</b>	<b>5.63%</b>	
Health Insurance		14,240,168	<b>15,508,294</b>	14,908,294	<b>17,103,598</b>	<b>1,595,304</b>	<b>10.29%</b>	<b>14.73%</b>	
Dental Insurance		1,082,336	<b>1,129,352</b>	1,116,220	<b>1,151,920</b>	<b>22,568</b>	<b>2.00%</b>	<b>3.20%</b>	
Life Insurance		201,545	<b>227,561</b>	196,000	<b>211,680</b>	<b>(15,881)</b>	<b>(6.98%)</b>	<b>8.00%</b>	
Unemployment Insurance		37,776	<b>66,586</b>	66,586	<b>66,586</b>	<b>-</b>	<b>0.00%</b>	<b>0.00%</b>	
Workers' Compensation		526,573	<b>554,658</b>	557,783	<b>546,338</b>	<b>(8,320)</b>	<b>(1.50%)</b>	<b>(2.05%)</b>	
Other Benefits		793,811	<b>821,235</b>	825,166	<b>852,826</b>	<b>31,591</b>	<b>3.85%</b>	<b>3.35%</b>	
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>35,544,957</b>	<b>40,101,167</b>	<b>36,649,491</b>	<b>36,937,090</b>	<b>(3,164,077)</b>	<b>(7.89%)</b>	<b>0.78%</b>	

## **V. UNDISTRIBUTED COSTS (Continued)**

### **Debt Service**

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

**In 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 \$2,700,000 over a nine-year period or an average of \$300,000 per year.

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

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

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

**In December 2014**, District voters approved a bond issuance of \$18,120,000 for repairs and renovations to the District's buildings. In the spring of 2015, the District will issue a one-year Bond Anticipation Note (BAN) to fund the initial stages of this work. The debt service associated with this BAN will replace maturing debt, so there will be no increase in budget as a result of the construction.

This category also includes installment purchase payments for the District's long-range technology plan as noted on p. 42. Using a lease agreement, the District is planning to purchase \$1,399,000 in computer equipment as a continuation of its long-range replacement plan. The lease will also provide funds to complete installation of new wireless networks at the Middle and High Schools. **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. . **See Appendix J, page 5**

<b>UNDISTRIBUTED EXPENSES</b>		<b>2013-14</b>	<b>2014-15</b>	<b>2014-15</b>	<b>2015-16</b>	<b>Budget to</b>			
<b>(CONTINUED)</b>		<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>\$ Increase</b>	<b>% Increase</b>	<b>(Decrease)</b>	
		<b>Expended</b>	<b>Budget</b>	<b>Expended</b>	<b>Budget</b>	<b>(Decrease)</b>	<b>Budget to</b>	<b>Budget to</b>	
							<b>Budget</b>	<b>Est. Exp.</b>	
<b>DEBT SERVICE</b>									
<b>Lease Purchases</b>									
Lease Purchase - Computers		1,001,989	<b>1,120,298</b>	1,115,370	<b>1,236,517</b>	<b>116,219</b>	<b>10.37%</b>	<b>10.86%</b>	
Lease Purchase - Energy Performance Contract		621,195	<b>621,195</b>	621,195	<b>621,195</b>	-	<b>0.00%</b>	<b>0.00%</b>	
Lease Purchase - Copiers		271,892	<b>248,334</b>	248,334	<b>248,334</b>	-	<b>0.00%</b>	<b>0.00%</b>	
Lease Purchase - Buses		-	-	-	-	-	<b>#DIV/0!</b>	<b>#DIV/0!</b>	
<b>Total Lease Purchases</b>		<b>1,895,076</b>	<b>1,989,827</b>	<b>1,984,899</b>	<b>2,106,046</b>	<b>116,219</b>	<b>5.84%</b>	<b>6.10%</b>	
<b>Bonds</b>									
Principal Payments		6,080,000	<b>6,540,000</b>	<b>6,415,000</b>	<b>6,500,000</b>	<b>(40,000)</b>	<b>(0.61%)</b>	<b>1.33%</b>	
Interest Payments		1,626,325	<b>1,125,393</b>	<b>1,251,133</b>	<b>1,161,894</b>	<b>36,501</b>	<b>3.24%</b>	<b>(7.13%)</b>	
<b>Total Bonds</b>		<b>7,706,325</b>	<b>7,665,393</b>	<b>7,666,133</b>	<b>7,661,894</b>	<b>(3,499)</b>	<b>(0.05%)</b>	<b>(0.06%)</b>	
<b>TOTAL DEBT SERVICE</b>		<b>9,601,401</b>	<b>9,655,220</b>	<b>9,651,032</b>	<b>9,767,940</b>	<b>112,720</b>	<b>1.17%</b>	<b>1.21%</b>	

## **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.

In past years, the District has included a planned surplus in its budget. In 2014-15, the amount of that planned surplus was \$1,850,000. Budget surpluses can also result from lower than anticipated costs in other categories, such as health insurance claims and special education costs. Both of these budget categories are difficult to anticipate at the time the budget is prepared; however, because of their unpredictable nature, it is also possible that these budget areas will produce deficits that require funding from other expenditure lines. In 2014-15, the District used \$3,000,000 of prior year surplus and \$762,715 of its health insurance reserve to fund current program and offset current year tax growth.

The 2015-16 budget eliminates the planned surplus (expenditure) entirely; it also virtually eliminates the use of prior year surplus as a revenue item. This rectifies a long-standing structural issue with the District's budget. The repeated use of prior year surplus to fund current program is a risky financial plan, as the District can never be sure that a surplus will materialize in future years. If it doesn't, the District will be forced to either make up the amount in taxes (difficult in the "tax cap" environment) or reduce spending. By eliminating both the planned surplus and the use of prior year surplus as revenue in the same year, the budget is returned to a more rational and sustainable funding plan.

However, this approach means that the District cannot fund emergency expenditures within its current year budget, as the planned surplus will not be there. Therefore, the third - and equally critical - component of the plan is to replenish the District's reserve levels, which have decreased in recent years. The 2014-15 surplus, currently estimated at \$4.7 million, including the planned surplus, will be used to build up the reserves, which will once again become the District's defense against the unforeseen and unforeseeable. Undesignated fund balance will rise almost to its maximum level under state law (4%), and the newly authorized health insurance reserve will be funded at \$2.25 million as a bulwark against unanticipated deficits from the self-insured health plan.

## **Budget Surplus and Fund Balance (Continued)**

The District maintains the following reserve accounts:

***Tax Certiorari Reserve*** This reserve funds settlements arising out of property tax litigation. Tax certiorari lawsuits claiming over-assessment may be filed by a property owner for several years in a row, and the timing of settlements is highly uncertain. Settlements are traditionally negotiated by the Village of Scarsdale, representing both the Village and the District. Funds are reserved on a claim-by-claim basis.

***Health Insurance Reserve*** The District uses a self-insured health plan, which has saved taxpayers millions of dollars over the years, but which, by its nature, is volatile and unpredictable. This reserve, also known as a “rate stabilization reserve,” was recently authorized by the New York State legislature and signed into law by the governor. It will be funded at \$2.25 million and will be used to fund annual deficits related to the health plan.

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

***Retirement Contribution Reserve*** This reserve is available to fund contributions to the State Retirement System for non-teaching staff. This reserve will be replenished by current year surplus, as retirement costs will decrease in 2015-16.

***Undesignated/Unreserved Fund Balance*** This is a general-purpose reserve that can be used by the Board of Education for any lawful purpose. By law, currently, it cannot exceed 4% of the following year’s budget. This budget assumed that the undesignated reserve will return to its maximum allowable level under the law of 4% of the subsequent year’s budget.

***Designated for Next Year*** This is the amount of surplus shown as a revenue item (“Prior Year Surplus”) in the budget, offsetting tax levy by the same amount. This budget calls for using \$500,000 of the current year surplus as a revenue item.

**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 2014-15 budget surplus and the balances in all reserve funds at various points in the coming months, prior to the adoption of a final budget and tax rate.**

	Fund Balance Projection for 2015/16 and 2016/17						
Category	2014-15 Orig. Bud.	Current 2014-15 Est. Act.	2014-15 Estimated Surplus (Deficit)		2015-16 Prop. Bud.	Current 2015-16 Est. Act.	2015-16 Estimated Surplus (Deficit)
Revenue:							
Tax Levy	135,761,527	135,761,527	-		139,259,273	139,259,273	-
State Aid	6,032,555	6,218,469	185,914		6,005,034	6,005,034	-
Interest Earnings	82,920	82,920	-		100,000	100,000	-
Interest - Reserves	3,000	3,000	-		3,000	3,000	-
Prior Year Fund Balance used	3,762,715	-	(3,762,715)		500,000	-	(500,000)
Reserves - Budgeted to be used	430,000	-	(430,000)		-	-	-
All Other	2,127,968	2,151,445	23,477		2,180,774	2,180,774	-
Total Revenue	148,200,685	144,217,360	(3,983,324)		148,048,080	147,548,080	(500,000) (A.)
Expenditure:							
Teaching Salaries (all codes)	59,388,310	58,453,089	935,221		59,892,568	59,892,568	-
Special Education (net of Sal)	4,332,924	4,124,549	208,375		5,013,507	5,013,507	-
Oil / Gas	985,000	1,035,000	(50,000)		1,082,000	1,082,000	-
Health Insurance	15,508,294	14,908,294	600,000		17,103,598	17,103,598	-
All Other	67,986,156	65,328,811	2,657,345		64,956,406	64,956,406	-
Prior Year / Current Year Encumbrances	1,311,683	1,311,683	-		1,311,683	1,311,683	-
Other Fund Balance Items	-	(255,000)	255,000		-	(500,000)	500,000
Total Expenditures	149,512,367	144,906,426	4,605,941		149,359,763	148,859,763	500,000 (B.)
	June 30, 2014 Act.	Current 2014-15 Est. Act.	Changes (+/-) to Fund Balance		June 30, 2015 Est.	Current 2015-16 Est. Act.	Changes (+/-) to Fund Balance
Fund Balance:							
Tax Certiorari Reserve	2,593,011	3,493,011	900,000		3,493,011	3,493,011	-
Repair Reserve	-	-	-		-	-	-
Health Insurance	15,000	2,250,000	2,235,000		2,250,000	2,250,000	-
Debt Service	316,863	136,863	(180,000)		136,863	136,863	-
Retirement Contribution Reserve	754,432	1,404,432	650,000		1,404,432	1,404,432	-
Undesignated	5,537,413	5,817,745	280,332		5,817,745	5,817,745	-
All Other	5,000	5,000	-		5,000	5,000	-
Current Year Encumbrances	1,311,683	1,311,683	-		1,311,683	1,311,683	-
Subtotal - Before Est. Budgeted Designations	10,533,402	14,418,734	3,885,332		14,418,734	14,418,734	-
Fund (PY) Balance Designated to be used	3,762,715	-	(3,762,715)		500,000	-	(500,000)
Est. (CY) Fund Balance Designated to be used	-	500,000	500,000		-	500,000	500,000
Subtotal - Estimated Budgeted Designations	3,762,715	500,000	(3,262,715)		500,000	500,000	-
Total Fund Balance	14,296,117	14,918,734	622,617		14,918,734	14,918,734	-
Prior Year Fund Balance as of June 30, 2014	14,296,117	Projected Current Year Fund Balance as of June 30, 2015			14,918,734		
Current Year Revenue Surplus (Deficit)	(3,983,324)	Current Year Revenue Surplus (Deficit)			(500,000)		
Current Year Expenditure Surplus (Deficit)	4,605,941	Current Year Expenditure Surplus (Deficit)			500,000		
Projected Current Year Fund Balance as of June 30, 2015	14,918,734	Projected Current Year Fund Balance as of June 30, 2016			14,918,734		
Other Fund Bal. Designated to be used on July 1, 2015	-	"Net" Fund Balance Designated to be used on July 1, 2016			-	#	
Surplus Fund Bal. Designated to be used on July 1, 2015	(500,000)						
Projected Current Year Fund Balance as of July 1, 2015	14,418,734	Proj. Next Year Fund Bal, as of July 1, 2016			14,918,734		
# The amounts to be used as "Revenue" for the 2016/17 Budget are not known at this time. For comparability purposes, we have used the same "net" amounts as the 2015/16 Budget.							
(A.) Estimated / Planned revenue deficit; B.) Estimated / Planned budgeted expenditure surplus.							

<b>Scarsdale Union Free School District</b>		
<b>Estimated Fund Balance</b>		
<b>Total All Fund Balances at End of Fiscal Year 2013-14</b>		<b>\$17,316,476</b>
<b><u>Restricted Fund Balance (Reserved)</u></b>		
Reserve for Liability	\$5,000	
Employee Retirement Reserve (ERS) - Net of CY designated amount	\$504,432	
Debt Service Reserve Balance - Net of CY designated amount	\$136,863	
Reserve for Health Insurance	\$15,000	
Reserve for Tax Certiorari 2003-2004	\$36,586	
Reserve for Tax Certiorari 2004-2005	\$40,037	
Reserve for Tax Certiorari 2005-2006	\$345,176	
Reserve for Tax Certiorari 2006-2007	\$360,471	
Reserve for Tax Certiorari 2007-2008	\$368,988	
Reserve for Tax Certiorari 2008-2009	\$391,096	
Reserve for Tax Certiorari 2009-2010	\$254,417	
Reserve for Tax Certiorari 2010-2011	\$242,178	
Reserve for Tax Certiorari 2011-2012	\$232,577	
Reserve for Tax Certiorari 2012-2013	\$167,750	
Reserve for Tax Certiorari 2013-2014	\$153,735	
<i>Total Restricted Fund Balance</i>		<b>\$3,254,306</b>
<b><u>Assigned Fund Balance</u></b>		
Reserved for Encumbrances		<b>\$1,311,683</b>
Designated and Appropriated to 2014-15 Budget	\$3,762,715	
Appropriated Debt Service Reserve to 2014-15 Budget	\$180,000	
Appropriated ERS Reserve to cover ERS costs in 2014-15 Budget	\$250,000	
Sub-Total Assigned Fund Balance as per Budget		<b>\$4,192,715</b>
<b><u>Unassigned and Undesignated Fund Balance as of 7-1-14</u></b>		<b>\$5,537,413</b>
<b>Total All Fund Balance (restricted, assigned and unassigned)</b>		<b>\$14,296,117</b>
2014-15 Estimated Actual Revenues	\$ 144,217,360	
2014-15 Estimated Actual Expenditures, net of encumbrances	\$ (143,594,743)	
Miscellaneous Adjustment - Repair Reserve Rounding	\$ -	
Surplus (Deficit) caused by Actual Estimated Results		<b>\$ 622,617</b>
<b>Estimated Total All Fund Balances at End of Fiscal Year 2014-15</b>		<b>\$14,918,734</b>

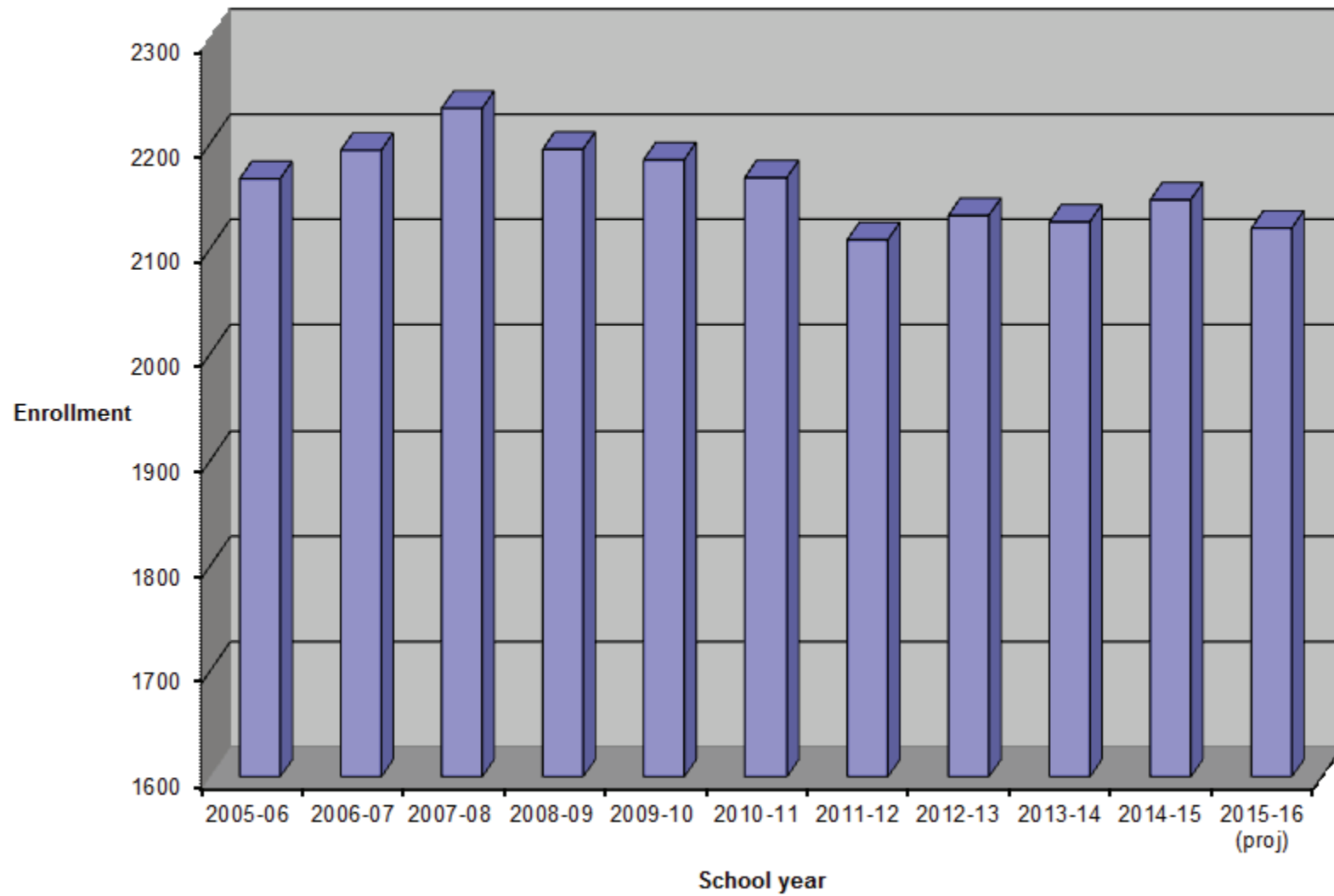
<b>Scarsdale Union Free School District</b>		
<b>Estimated Fund Balance (Continued)</b>		
		Carried Over from Prior Page
<b>Total All Fund Balance (restricted, assigned and unassigned)</b>		<b>\$14,918,734</b>
<b><u>Restricted Fund Balance (Reserved)</u></b>		
Reserve for Liability	\$5,000	
Employee Retirement Reserve (ERS) - Net of CY designated amount	\$1,404,432	
Debt Service Reserve Balance - Net of CY designated amount	\$136,863	
Reserve for Health Insurance	\$2,250,000	
Reserve for Tax Certiorari 2003-2004	\$36,586	
Reserve for Tax Certiorari 2004-2005	\$40,037	
Reserve for Tax Certiorari 2005-2006	\$345,176	
Reserve for Tax Certiorari 2006-2007	\$360,471	
Reserve for Tax Certiorari 2007-2008	\$368,988	
Reserve for Tax Certiorari 2008-2009	\$391,096	
Reserve for Tax Certiorari 2009-2010	\$254,417	
Reserve for Tax Certiorari 2010-2011	\$242,178	
Reserve for Tax Certiorari 2011-2012	\$232,577	
Reserve for Tax Certiorari 2012-2013	\$167,750	
Reserve for Tax Certiorari 2013-2014	\$153,735	
Reserve for Tax Certiorari 2014-2015	\$900,000	
<i>Total Restricted Fund Balance</i>		<b>\$7,289,306</b>
<b><u>Committed Fund Balance - Health Care Insurance Reserve</u></b>		<b>\$0</b>
<b><u>Assigned Fund Balance</u></b>		
Reserved for Encumbrances		<b>\$1,311,683</b>
Offset to Tax Levy:		
Designate and Appropriated to 2015-16 Budget	\$500,000	
Appropriated ERS Reserve to cover ERS costs	\$0	
Appropriated Debt Service Reserve to 2015-16 Budget	\$0	
<i>Sub-Total Assigned Fund Balance to Reduce Levy</i>		<b>\$500,000</b>
<b><u>Unassigned and Undesignated Fund Balance 7-1-15 (Estimated)</u></b>		<b>\$5,817,745</b>
<b>Total Estimated All Fund Balance (restricted, assigned and unassigned)</b>		<b>\$14,918,734</b>
2015-16 Estimated Actual Revenues	\$ 147,639,127	
2015-16 Estimated Actual Expenditures, net of encumbrances	\$ (147,639,127)	
Miscellaneous Adjustment - None	\$ -	
Surplus (Deficit) caused by Actual Estimated Results	\$	-
<b>Estimated Total All Fund Balances at End of Fiscal Year 2015-16</b>		<b>\$14,918,734</b>

Summary of 2013-14 Actual Grant Expenditures and 2014-15 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 #56 & 57 Title III LEP & NCLB	Grant #67 Section 4408 Summer School Spec. Ed. Aid	
	2013-14 Actual Costs	2013-14 Actual Costs	2013-14 Actual Costs	2013-14 Actual Costs	2013-14 Actual Costs	2013-14 Actual Costs	Grand Total
Professional Salaries			-	30,400			30,400
Support Staff Salaries		9,606		16,362			25,968
Purchased Services	70,301	14,240	470,136		-	203,251	757,928
Supplies and Materials	338		30,048		18,342		48,728
Travel Expenses			-				-
Transportation						53,342	53,342
BOCES Services			258,305				258,305
Minor Remodeling							-
Equipment							-
2013/14 Total	70,639	23,846	758,489	46,762	18,342	256,593	1,174,671
Anticipated Recurring Costs (Not Budgeted Elsewhere)	70,639	11,846	758,489	46,762	18,342	223,665	1,129,743
Surplus Funds (This amount is guesstimated)	-	12,000	-	-	-	-	12,000
2013/14 Total	70,639	23,846	758,489	46,762	18,342	223,665	1,141,743
	We intend on using 100% of the 2013-14 funds for the balanced literacy program as noted on page 37.	Almost 50% of these funds are "pass - through" funds for other Districts. We are the Lead Agency. The remaining balance of approx. \$10K is used for other special education services.	Almost 15% of these funds are "pass - through" funds for other Districts. We are the Lead Agency. The remaining balance of approx. \$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 and has continued into 2014-15. We do not know if this grant will continue into 2015-16.	In 2010/11, the funding for the grant was eliminated. In 2011-12 funding was restored on a limited basis. In 2012-13 we also received a "one-time" funding of approx. \$100K, which was not continued into 2013-14. The limited funding continued into 2014-15.	The state reimburses us 80% of the Special Education related summer school costs. These costs vary each year, sometimes significantly. All of these dollars are used to offset our special ed. costs that are initially recorded in the General Fund.	
						The 2012-13 costs included prior year "one-time" recaptures.	
2014/15 Grant Awards	73,748	21,840	868,363	46,762	17,370	231,493	1,259,576
Increase (Decrease)	4.40%	(8.41%)	14.49%	0.00%	(5.30%)	3.50%	10.32%
2015/16 Grant Expectations	No change in inteded use is planned for the 2015/16 funds.	No change in inteded use is planned for the 2015/16 funds.	No change in inteded use is planned for the 2015/16 funds.	In 2013-14 funding increased but is still less than 2010/11.	No change in inteded use is planned for the 2015/16 funds.	We are planning on the State's continuation of funding this program.	
Note: The 2015-16 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 amount until the summer. However, where possible, we have noted our intended changes in the use of these grants.							

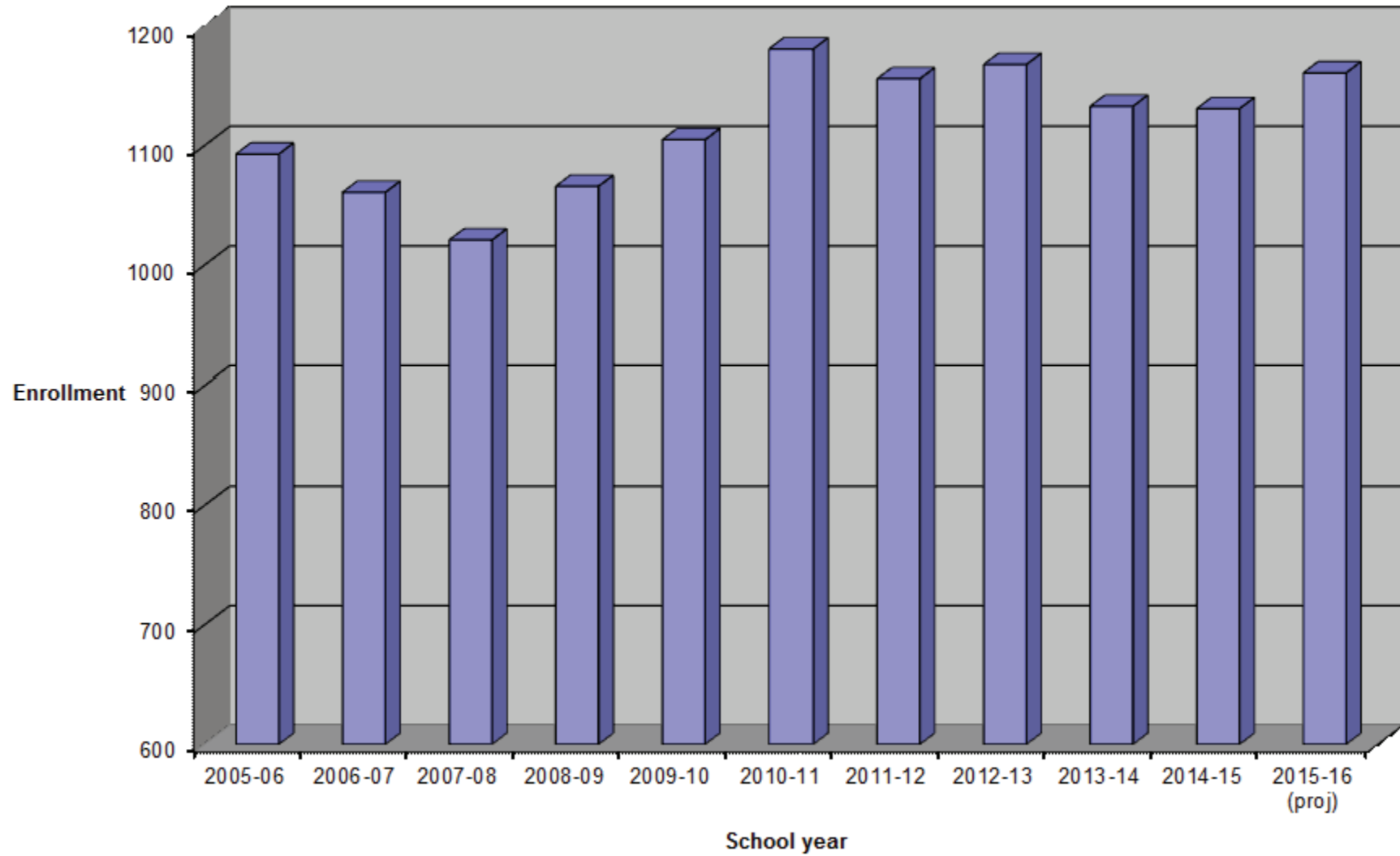
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# **APPENDIX - A**

## ELEMENTARY ENROLLMENT - 10 YR GROWTH



## MIDDLE SCHOOL ENROLLMENT - 10 YR. GROWTH



## HIGH SCHOOL ENROLLMENT - 10 YR GROWTH

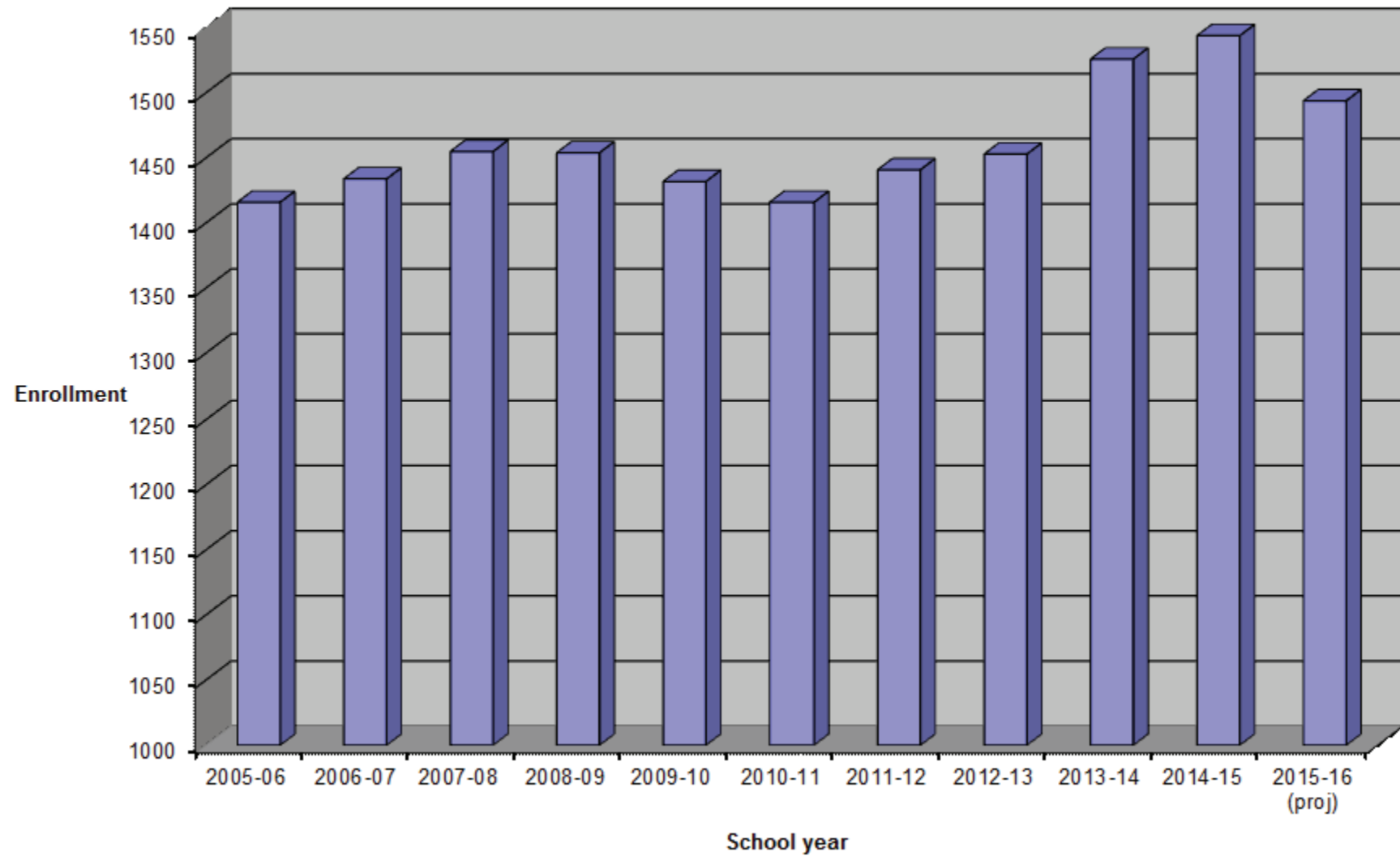


TABLE I  
COMPARISON OF PUPIL ENROLLMENT BY SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER  
AND PROJECTED 2015/16 ENROLLMENT

<u>School</u>	<b>2011-12</b>		<b>2012-13</b>		<b>2013-14</b>		<b>2014-15</b>		<b>Projected 2015-16</b>	
	<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	414	20	421	20	409	20	394	21	393	19
F	467	24	486	24	482	22	474	25	462	24
G	390	21	365	19	375	19	393	19	384	20
H	374	19	376	19	388	20	393	19	392	19
Q	419	23	437	23	437	22	449	23	452	23
Elementary	2064	107	2085	105	2091	103	2103	107	2083	105
Special Ed	<u>45</u>	<u>6</u>	<u>47</u>	<u>6</u>	<u>35</u>	<u>6</u>	<u>44</u>	<u>6</u>	<u>37</u>	<u>6</u>
Total	2109	113	2132	111	2126	109	2147	113	2120	111
Middle School	1153		1166		1129		1127		1157	
Special Ed	<u>3</u>		<u>2</u>		<u>4</u>		<u>4</u>		<u>4</u>	
Total	1156		1168		1133		1131		1161	
Senior High	1433		1444		1522		1540		1490	
Special Ed	<u>8</u>		<u>9</u>		<u>4</u>		<u>4</u>		<u>4</u>	
Total	1441		1453		1526		1544		1494	
District Total Enrollment	4706		4753		4785		4822		4775	

JW/dm

TABLE II  
COMPARISON OF PUPIL ENROLLMENT BY GRADE  
ACTUAL PUPIL ENROLLMENT BY GRADE LEVEL  
AND PROJECTED 2015/16 ENROLLMENT

	2011-12	2012-13	2013-14	2014-15	Projected 2015-16
<u>Grade</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>
K	303	309	346	321	313
1	322	319	317	356	330
2	352	338	333	331	370
3	357	372	355	358	348
4	362	375	368	355	360
5	<u>368</u>	<u>372</u>	<u>372</u>	<u>382</u>	<u>362</u>
K-5 Total	2064	2085	2091	2103	2083
Spec.Ed.	<u>45</u>	<u>47</u>	<u>35</u>	<u>44</u>	<u>37</u>
Total	2109	2132	2126	2147	2120
6	379	375	379	382	391
7	409	379	365	385	382
8	<u>365</u>	<u>412</u>	<u>385</u>	<u>360</u>	<u>384</u>
Total 6-8	1153	1166	1129	1127	1157
Spec.Ed.	<u>3</u>	<u>2</u>	<u>4</u>	<u>4</u>	<u>4</u>
Total	1156	1168	1133	1131	1161
9	393	366	399	378	354
10	355	400	369	401	381
11	330	355	404	362	398
12	<u>355</u>	<u>323</u>	<u>350</u>	<u>399</u>	<u>357</u>
Total 9-12	1433	1444	1522	1540	1490
Special Ed	<u>8</u>	<u>9</u>	<u>4</u>	<u>4</u>	<u>4</u>
Total	1441	1453	1526	1544	1494
Total	<u>4706</u>	<u>4753</u>	<u>4785</u>	<u>4822</u>	<u>4775</u>
JW/dm					

TABLE III  
COMPARISON OF PUPIL ENROLLMENT IN EDGEWOOD SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER  
AND PROJECTED 2015/16 ENROLLMENT

<u>Grade</u>	<b>2011-12</b>		<b>2012-13</b>		<b>2013-14</b>		<b>2014-15</b>		<b>Projected 2015-16</b>	
	<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	66	3	69	4	57	3	62	3
1	64	3	65	3	67	3	69	4	58	3
2	63	3	72	4	66	3	64	3	69	4
3	73	4	68	3	70	4	70	4	66	3
4	81	4	71	3	64	3	69	4	68	3
5	<u>70</u>	<u>3</u>	<u>79</u>	<u>4</u>	<u>73</u>	<u>3</u>	<u>65</u>	<u>3</u>	<u>70</u>	<u>3</u>
Total	414	20	421	20	409	20	394	21	393	19
Special Ed	<u>6</u>	<u>1</u>	<u>7</u>	<u>1</u>	<u>9</u>	<u>1</u>	<u>8</u>	<u>1</u>	<u>8</u>	<u>1</u>
Total	420	21	428	21	418	21	402	22	401	20

JW/dm

TABLE IV  
COMPARISON OF PUPIL ENROLLMENT IN FOX MEADOW SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER  
AND PROJECTED 2015/16 ENROLLMENT

<u>Grade</u>	<b>2011-12</b>		<b>2012-13</b>		<b>2013-14</b>		<b>2014-15</b>		<b>Projected 2015-16</b>	
	<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	56	3	61	3	88	4	72	4	69	4
1	76	4	60	3	63	3	88	5	73	4
2	81	4	79	4	64	3	70	4	95	5
3	89	5	92	5	87	4	66	3	73	4
4	91	4	95	4	89	4	85	4	65	3
5	<u>74</u>	<u>4</u>	<u>99</u>	<u>5</u>	<u>91</u>	<u>4</u>	<u>93</u>	<u>5</u>	<u>87</u>	<u>4</u>
Total	467	24	486	24	482	22	474	25	462	24
Special Education	<u>10</u>	<u>1</u>	<u>12</u>	<u>1</u>	<u>8</u>	<u>1</u>	<u>8</u>	<u>1</u>	<u>0</u>	<u>0</u>
Total	477	25	498	25	490	23	482	26	462	24

JW/dm

TABLE V  
COMPARISON OF PUPIL ENROLLMENT IN GREENACRES SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER  
AND PROJECTED 2015/16 ENROLLMENT

<u>Grade</u>	<b>2011-12</b>		<b>2012-13</b>		<b>2013-14</b>		<b>2014-15</b>		<b>Projected 2015-16</b>	
	<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	58	3	58	3	60	3	56	3
1	47	3	72	4	56	3	61	3	62	3
2	76	4	46	2	77	4	64	3	66	3
3	61	3	77	4	48	3	83	4	68	4
4	59	3	60	3	73	3	48	2	83	4
5	<u>78</u>	<u>4</u>	<u>60</u>	<u>3</u>	<u>63</u>	<u>3</u>	<u>77</u>	<u>4</u>	<u>49</u>	<u>3</u>
Total	390	21	373	19	375	19	393	19	384	20
Special Education	<u>4</u>	<u>1</u>	<u>4</u>	<u>1</u>	<u>8</u>	<u>2</u>	<u>15</u>	<u>2</u>	<u>15</u>	<u>2</u>
Total	394	22	377	20	383	21	408	21	399	22

JW/dm

TABLE VI  
COMPARISON OF PUPIL ENROLLMENT IN HEATHCOTE SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER  
AND PROJECTED 2015/16 ENROLLMENT

<u>Grade</u>	<b>2011-12</b>		<b>2012-13</b>		<b>2013-14</b>		<b>2014-15</b>		<b>Projected 2015-16</b>	
	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>
K	55	3	61	3	70	4	57	3	56	3
1	62	3	60	3	58	3	76	4	59	3
2	65	3	67	4	59	3	59	3	77	4
3	62	3	65	3	67	4	66	3	60	3
4	57	3	67	3	65	3	71	3	69	3
5	73	4	56	3	69	3	64	3	71	3
Total	<u>374</u>	<u>19</u>	<u>376</u>	<u>19</u>	<u>388</u>	<u>20</u>	<u>393</u>	<u>19</u>	<u>392</u>	<u>19</u>
Special Education	<u>10</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	384	20	376	19	388	20	393	19	392	19

JW/dm

TABLE VII  
COMPARISON OF PUPIL ENROLLMENT IN QUAKER RIDGE SCHOOL

ACTUAL PUPIL ENROLLMENT AS OF OCTOBER  
AND PROJECTED 2015/16 ENROLLMENT

<u>Grade</u>	<b>2011-12</b>		<b>2012-13</b>		<b>2013-14</b>		<b>2014-15</b>		<b>Projected 2015-16</b>	
	<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	60	3	67	4	61	3	75	4	70	4
1	73	4	65	3	73	4	62	3	78	4
2	67	4	76	4	67	3	74	4	63	3
3	72	4	72	4	83	4	73	4	81	4
4	74	4	79	4	77	4	82	4	75	4
5	<u>73</u>	<u>4</u>	<u>78</u>	<u>4</u>	<u>76</u>	<u>4</u>	<u>83</u>	<u>4</u>	<u>85</u>	<u>4</u>
Total	419	23	437	23	437	22	449	23	452	23
Special Education	<u>15</u>	<u>2</u>	<u>16</u>	<u>3</u>	<u>10</u>	<u>2</u>	<u>8</u>	<u>2</u>	<u>14</u>	<u>3</u>
Total	434	25	453	26	447	24	457	25	466	26

JW/dm

TABLE VIII  
COMPARISON OF PUPIL ENROLLMENT AT THE MIDDLE SCHOOL

ACTUAL PUPIL ENROLLMENT BY GRADE LEVEL  
AND PROJECTED 2015/16 ENROLLMENT

<u>Grade</u>	<b>2011-12</b> <u>Pupils</u>	<b>2012-13</b> <u>Pupils</u>	<b>2013-14</b> <u>Pupils</u>	<b>2014-15</b> <u>Pupils</u>	<b>Projected</b> <b>2015-16</b> <u>Pupils</u>
6	379	375	379	382	391
7	409	379	365	385	382
8	365	412	385	360	384
Total	<u>1153</u>	<u>1166</u>	<u>1129</u>	<u>1127</u>	<u>1157</u>
Special Ed	<u>3</u>	<u>2</u>	<u>4</u>	<u>4</u>	<u>4</u>
Total	1156	1168	1133	1131	1161

JW/dm

TABLE IX  
COMPARISON OF PUPIL ENROLLMENT AT THE SENIOR HIGH SCHOOL

ACTUAL PUPIL ENROLLMENT BY GRADE LEVEL  
AND PROJECTED 2015/16 ENROLLMENT

<u>Grade</u>	<b>2011-12</b> <u>Pupils</u>	<b>2012-13</b> <u>Pupils</u>	<b>2013-14</b> <u>Pupils</u>	<b>2014-15</b> <u>Pupils</u>	<b>Projected</b> <b>2015-16</b> <u>Pupils</u>
9	393	366	399	378	354
10	355	400	369	401	381
11	330	355	404	362	398
12	<u>355</u>	<u>323</u>	<u>350</u>	<u>399</u>	<u>357</u>
Total	1433	1444	1522	1540	1490
Special Ed	<u>8</u>	<u>9</u>	<u>4</u>	<u>4</u>	<u>4</u>
Total	1441	1453	1526	1544	1494

JW/dm

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# **APPENDIX - B**

TABLE X  
PROFESSIONAL POSITIONS

<u>Unit Function</u>	<u>Budget 2014-15</u>	<u>Actual 2014-15</u>	<u>Projected Increase (Decrease)</u>	<u>Projected 2015-16</u>
Central Administration	4.0	4.0	2.0	6.0
Principals and Assistant Principals	12.0	12.0	0.0	12.0
Teachers & Librarians	410.4	409.6	-1.5	408.1
Guidance & Director of Special Education	14.0	14.0	0.0	14.0
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	456.5	455.7	0.5	456.2

JW/dm

TABLE XI  
PROFESSIONAL POSITIONS  
SENIOR HIGH SCHOOL

	<u>Budget 2014-15</u>	<u>Actual 2014-15</u>	<u>Projected Increase (Decrease)</u>	<u>Projected 2015-16</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	1.0	3.0
English	17.0	17.0	0.0	17.0
ESL	0.8	0.8	0.0	0.8
World Language	17.0	17.2	0.0	17.2
Health	1.8	2.0	0.0	2.0
Library	2.0	2.0	0.0	2.0
Mathematics	17.8	17.8	-1.0	16.8
Music	4.0	4.0	0.0	4.0
Performing Arts	0.6	0.6	0.0	0.6
Physical Education	6.0	6.3	-1.0	5.3
Psychologists	2.0	2.0	0.0	2.0
Science	23.0	23.0	0.0	23.0
Social Studies	18.8	18.8	0.0	18.8
Special Education*	12.0	12.0	0.0	12.0
Speech	0.2	0.2	0.0	0.2
Student Activities	<u>0.4</u>	<u>0.4</u>	<u>0.0</u>	<u>0.4</u>
Total	150.4	151.1	-1.0	150.1

\*AIS incorporated in Special Education  
JW/dm

TABLE XII  
PROFESSIONAL POSITIONS  
MIDDLE SCHOOL

	Budget <u>2014-15</u>	Actual <u>2014-15</u>	Projected Increase (Decrease)	Projected <u>2015-16</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
World Language	9.0	9.0	0.0	9.0
Family & Consumer Science	1.0	1.0	0.0	1.0
Technology	3.0	3.0	0.0	3.0
Library	1.0	1.0	0.0	1.0
Mathematics	8.0	8.0	0.0	8.0
Music	5.2	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	0.8	0.8	0.0	0.8
Special Education	<u>10.0</u>	<u>10.0</u>	<u>1.0</u>	<u>11.0</u>
Total	106.4	106.4	1.0	107.4

JW/dm

TABLE XIII  
PROFESSIONAL POSITIONS  
ELEMENTARY TOTALS

	Budget <u>2014-15</u>	Actual <u>2014-15</u>	Actual Projected Increase (Decrease)	Projected <u>2015-16</u>
K	19.0	17.0	0.0	17.0
1	19.0	19.0	-2.0	17.0
2	18.0	17.0	2.0	19.0
3	18.0	18.0	0.0	18.0
4	16.0	17.0	0.0	17.0
5	<u>18.0</u>	<u>19.0</u>	<u>-2.0</u>	<u>17.0</u>
	108.0	107.0	-2.0	105.0
Special Education	6.0	6.0	0.0	6.0
Unassigned **	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>**</u>
Total Sections	114.0	113.0	-2.0	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*	0.0	0.0	0.0	0.0
ESL	3.0	3.0	0.0	3.0
Library	5.0	5.0	0.0	5.0
Music-Inst.	5.7	5.7	0.0	5.7
Music-Vocal	6.2	6.0	0.0	6.0
Physical Ed	7.0	6.7	0.0	6.7
Psychologist	5.0	5.0	0.0	5.0
Speech	5.0	5.0	0.0	5.0
Skills	<u>9.5</u>	<u>9.5</u>	<u>0.0</u>	<u>9.5</u>
Total	<u>72.0</u>	<u>65.9</u>	<u>0.0</u>	<u>65.9</u>
Grand Total	186.0	178.9	-2.0	176.9

JW/dm

\*Moved to District Table XIX

\*\* There are no unassigned positions, however funds have been budgeted if needed consistent with enrollment / class size practice

TABLE XIV  
PROFESSIONAL POSITIONS  
EDGEWOOD

	Budget <u>2014-15</u>	Actual <u>2014-15</u>	Projected Increase (Decrease)	Projected <u>2015-16</u>
K	4.0	3.0	0.0	3.0
1	4.0	4.0	-1.0	3.0
2	4.0	3.0	1.0	4.0
3	3.0	4.0	-1.0	3.0
4	3.0	4.0	-1.0	3.0
5	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>	<u>3.0</u>
Total	21.0	21.0	-2.0	19.0
Special Ed	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	22.0	22.0	-2.0	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	-1.0	0.0
ESL	1.0	1.0	0.0	1.0
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.1	1.1	0.0	1.1
Music-Vocal	1.33	1.2	0.0	1.2
Physical Ed	1.2	1.3	0.0	1.2
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>14.6</u>	<u>-1.0</u>	<u>13.5</u>
Grand Total	36.63	36.6	-3.0	33.5

JW/dm

\*Moved to District Table XIX

TABLE XV  
PROFESSIONAL POSITIONS  
FOX MEADOW

	Budget <u>2014-15</u>	Actual <u>2014-15</u>	Projected Increase <u>(Decrease)</u>	Projected <u>2015-16</u>
K	4.0	4.0	0.0	4.0
1	5.0	5.0	-1.0	4.0
2	4.0	4.0	1.0	5.0
3	4.0	3.0	1.0	4.0
4	4.0	4.0	-1.0	3.0
5	<u>4.0</u>	<u>5.0</u>	<u>-1.0</u>	<u>4.0</u>
Totals	25.0	25.0	-1.0	24.0
Special Education	<u>1.0</u>	<u>1.0</u>	<u>-1.0</u>	<u>0.0</u>
Total	26.0	26.0	-2.0	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	-1.3	0.0
ESL	1.0	1.0	0.0	1.0
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.1	1.1	0.0	1.1
Music-Vocal	1.34	1.5	0.0	1.5
Physical Ed	1.6	1.5	-0.1	1.4
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>15.84</u>	<u>15.9</u>	<u>-1.4</u>	<u>14.5</u>
Grand Total	41.84	41.9	-3.40	38.5

JW/dm

\*Moved to District Table XIX

TABLE XVI  
PROFESSIONAL POSITIONS  
GREENACRES

	<u>Budget 2014-15</u>	<u>Actual 2014-15</u>	<u>Projected Increase (Decrease)</u>	<u>Projected 2015-16</u>
K	3.0	3.0	0.0	3.0
1	3.0	3.0	0.0	3.0
2	3.0	3.0	0.0	3.0
3	4.0	4.0	0.0	4.0
4	2.0	2.0	2.0	4.0
5	<u>4.0</u>	<u>4.0</u>	<u>-1.0</u>	<u>3.0</u>
Totals	19.0	19.0	1.0	20.0
Special Education	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
Total	21.0	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	-1.0	0.0
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	1.2	1.0	0.0	1.0
Physical Ed	1.4	1.2	0.1	1.3
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>13.4</u>	<u>13.0</u>	<u>-0.9</u>	<u>12.1</u>
Grand Total	34.4	34.0	0.1	34.1

JW/dm

\*Moved to District Table XIX

TABLE XVII  
PROFESSIONAL POSITIONS  
HEATHCOTE

	<u>Budget 2014-15</u>	<u>Actual 2014-15</u>	<u>Actual Projected Increase (Decrease)</u>	<u>Projected 2015-16</u>
K	4.0	3.0	0.0	3.0
1	4.0	4.0	-1.0	3.0
2	3.0	3.0	1.0	4.0
3	3.0	3.0	0.0	3.0
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	20.0	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	-1.0	0.0
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	1.3	0.0	1.3
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>12.9</u>	<u>-1.0</u>	<u>11.9</u>
Grand Total	33.0	31.9	-1.0	30.9

JW/dm

\*Moved to District Table XIX

TABLE XVIII  
PROFESSIONAL POSITIONS  
QUAKER RIDGE

	Budget <u>2014-15</u>	Actual <u>2014-15</u>	Projected Increase (Decrease)	Projected <u>2015-16</u>
K	4.0	4.0	0.0	4.0
1	3.0	3.0	1.0	4.0
2	4.0	4.0	-1.0	3.0
3	4.0	4.0	0.0	4.0
4	4.0	4.0	0.0	4.0
5	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
Totals	23.0	23.0	0.0	23.0
Special Education	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>3.0</u>
Total	25.0	25.0	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	-1.3	0.0
ESL	0.6	0.6	0.0	0.6
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.5	1.5	0.0	1.5
Music-Vocal	1.33	1.3	0.0	1.3
Physical Ed	1.4	1.4	0.1	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>15.13</u>	<u>15.1</u>	<u>-1.2</u>	<u>13.9</u>
Grand Total	40.13	40.1	-1.2	39.9

JW/dm

\*Moved to District Table XIX

TABLE XIX  
PROFESSIONAL POSITIONS  
DISTRICT WIDE

	<u>Budget 2014-15</u>	<u>Actual 2014-15</u>	<u>Actual Projected Increase (Decrease)</u>	<u>Projected 2015-16</u>
Superintendent	1.0	1.0	0.0	1.0
Asst. Superintendents	3.0	3.0	0.0	3.0
Director of Special Education	1.0	1.0	0.0	1.0
Director of Technology	1.0	1.0	0.0	1.0
Director of Athletics/PE/Health	0.0	0.0	1.0	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 Coordinator*	1.0	1.0	-1.0	0.0
Helping Teachers	2.0	2.0	1.0	3.0
Reading Teachers	0.0	0.0	2.5	2.5
Elementary Foreign Language**	5.6	5.6	-1.0	4.6
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	19.3	19.3	2.5	21.8

\*moved from High School

\*\*moved from Elementary Schools

JW/dm

TABLE XX  
PROFESSIONAL POSITIONS  
DISTRICT WIDE TOTALS

	Budget <u>2014-15</u>	Actual <u>2014-15</u>	Actual Projected Increase (Decrease)	Projected <u>2015-16</u>
Senior High School	150.4	151.1	-1.0	150.1
Middle School	106.4	106.4	1.0	107.4
Elementary Schools	186.0	178.9	-2.0	176.9
District Wide	<u>19.3</u>	<u>19.3</u>	<u>2.5</u>	<u>21.8</u>
Total	462.1	455.7	0.5	456.2
JW/dm				

TABLE XXI  
CIVIL SERVICE PERSONNEL

	Budget <u>2014-15</u>	Actual <u>2014-15</u>	Projected <u>Increase/Decrease</u>	Projected <u>2015-16</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>-0.4</u>	<u>1.6</u>
Total	15.0	15.0	-0.4	14.6
 <u>Instruction Regular Day</u>				
Asst. Supt. for Instr.	2.0	2.0	0.0	2.0
School Staff	18.6	18.6	-0.3	18.3
Guidance & Pupil Services	12.05	12.05	0.25	12.30
Health Services	<u>13.0</u>	<u>13.0</u>	<u>-1.0</u>	<u>12.0</u>
Total	45.65	45.65	-1.05	44.60
 <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>	13.0	13.0	2.0	15.0
 <u>School Lunch Program</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
 Civil Service Staff Total	140.65	140.65	0.55	141.2

JW/dm

TABLE XXII  
CIVIL SERVICE STAFF BY CATEGORIES

<u>General Support</u>	Budget	Actual	Projected	Projected
<u>Superintendent's Office</u>	<u>2014-15</u>	<u>2014-15</u>	<u>Increase/Decrease</u>	<u>2015-16</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/District Clerk	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	-0.4	0.6
Secretary	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	-0.4	1.6
<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	8.6	8.6	-0.3	8.3
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>
	18.6	18.6	-0.3	18.3
<u>Guidance &amp; Pupil Services</u>				
Secy. to Director Special Ed	1.75	1.75	0.25	2.0
Secy. to H.S. Deans	5.0	5.0	0.0	5.0
Secy. to M.S. Counselors	4.0	4.0	0.0	4.0
Secy. to Psychologists	<u>1.3</u>	<u>1.3</u>	<u>0.0</u>	<u>1.3</u>
	12.05	12.05	0.25	12.30

TABLE XXII  
CIVIL SERVICE STAFF BY CATEGORIES (continued)

	Projected <u>2014-15</u>	Actual <u>2014-15</u>	Projected <u>Increase/Decrease</u>	Projected <u>2015-16</u>
<u>Health Service</u>				
Nurses	9.0	9.0	0.0	9.0
Occupational Therapist	2.0	2.0	-1.0	1.0
Secretary to Nurses	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
	13.0	13.0	-1.0	12.0
<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	0.0	1.0
Microcomputer Technician	1.0	1.0	1.0	2.0
AV Technician	3.0	2.0	0.0	2.0
Facilitator-Educational Technology***	0.0	1.0	0.0	1.0
Network Specialist	3.0	3.0	0.0	3.0
Director of Information Technology	0.0	0.0	1.0	1.0
Database Manager	1.0	1.0	0.0	1.0
Computer Center Manager	1.0	1.0	0.0	1.0
Senior Systems Analyst	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>
	13.0	13.0	2.0	15.0
<u>School Lunch Program*</u>				
School Lunch Manager	1.0	1.0	0.0	1.0
Assistant School Lunch Manager **	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	0.0	2.0
Total	140.65	140.65	0.55	141.2
JW/dm				

\*funded through School Lunch Fund

\*\*10 month position

\*\*\*title changed from budgeted AV Technician

TABLE XXIII  
CIVIL SERVICE STAFF BY SCHOOL

	<u>Budget 2014-15</u>	<u>Actual 2014-15</u>	<u>Projected Increase/Decrease</u>	<u>Projected 2015-16</u>
<b><u>I. Edgewood</u></b>				
<u>School Staff</u>				
Secy. to Principal	1.0	1.0	0.0	1.0
<u>Guidance &amp; Pupil Personnel Services</u>				
Secy. to Psychologist	0.0	0.0	0.0	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>
<b>Total</b>	<b>6.0</b>	<b>6.0</b>	<b>0.0</b>	<b>6.0</b>
 <b><u>II. Fox Meadow</u></b>				
<u>School Staff</u>				
Secy. to Principal	1.8	1.8	-0.3	1.5
<u>Guidance &amp; Pupil Personnel Services</u>				
Secy. to Psychologist	0.0	0.0	0.0	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>
<b>Total</b>	<b>6.8</b>	<b>6.8</b>	<b>-0.3</b>	<b>6.5</b>
 <b><u>III. Greenacres</u></b>				
<u>School Staff</u>				
Secy. to Principal	1.0	1.0	0.0	1.0
<u>Guidance &amp; Pupil Personnel Services</u>				
Secy. to Psychologist	0.0	0.0	0.0	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>
<b>Total</b>	<b>6.0</b>	<b>6.0</b>	<b>0.0</b>	<b>6.0</b>

TABLE XXIII (continued)  
CIVIL SERVICE STAFF BY SCHOOL

	Projected <u>2014-15</u>	Actual <u>2014-15</u>	Projected <u>Increase/Decrease</u>	Projected <u>2015-16</u>
<b><u>IV. Heathcote</u></b>				
<u>School Staff</u>				
Secy. to Principal	1.0	1.0	0.0	1.0
<u>Guidance &amp; Pupil Personnel Services</u>				
Secy. to Psychologist	0.2	0.2	0.0	0.2
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
<b>Total</b>	<b>6.2</b>	<b>6.2</b>	<b>0.0</b>	<b>6.2</b>
 <b><u>V. Quaker Ridge</u></b>				
<u>School Staff</u>				
Secy. to Principal	1.8	1.8	0.0	1.8
<u>Guidance &amp; Pupil Personnel Services</u>				
Secy. to Psychologist	0.2	0.2	0.0	0.2
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
<b>Total</b>	<b>7.0</b>	<b>7.0</b>	<b>0.0</b>	<b>7.0</b>
 <b>Elementary Total</b>	<b>32.0</b>	<b>32.0</b>	<b>-0.3</b>	<b>31.7</b>

TABLE XXIII (continued)  
CIVIL SERVICE STAFF BY SCHOOL

	Projected <u>2014-15</u>	Actual <u>2014-15</u>	Projected <u>Increase/Decrease</u>	Projected <u>2015-16</u>
<b><u>V. Middle School</u></b>				
<b><u>School Staff</u></b>				
Secy. to Principal	1.0	1.0	0.0	1.0
Secy. to Assistant Principal	1.0	1.0	0.0	1.0
Account Clerk	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	3.0	3.0	0.0	3.0
<b><u>Guidance &amp; Pupil Services</u></b>				
Secy. to House Counselor	4.0	4.0	0.0	4.0
Secy. to Psychologist	<u>0.5</u>	<u>0.5</u>	<u>0.0</u>	<u>0.5</u>
	4.5	4.5	0.0	4.5
<b><u>Health</u></b>				
Nurse	2.0	2.0	0.0	2.0
Secretary to Nurse	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	3.0	3.0	0.0	3.0
<b><u>Plant</u></b>				
Custodians	<u>12.0</u>	<u>12.0</u>	<u>0.0</u>	<u>12.0</u>
<b>Total Middle School</b>	22.5	22.5	0.0	22.5
<b><u>VII. Senior High School</u></b>				
<b><u>School Staff</u></b>				
Secretary to Principal	1.0	1.0	0.0	1.0
Secretaries to Asst. Principals	2.0	2.0	0.0	2.0
Account Clerk	1.0	1.0	0.0	1.0
Clerk-Receptionist	1.0	1.0	0.0	1.0
Attendance Secretary(SpecAttendClerk)	1.0	1.0	0.0	1.0
Library Typist	1.0	1.0	0.0	1.0
Secretary to Dept. Head	1.0	1.0	0.0	1.0
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
<b><u>Guidance &amp; Pupil Services</u></b>				
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
<b><u>Health</u></b>				
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
<b><u>Plant</u></b>				
Custodians	<u>14.0</u>	<u>14.0</u>	<u>0.0</u>	<u>14.0</u>
<b>Total Senior High School</b>	30.4	30.4	0.0	30.4
JW/dm				

TABLE XXIV  
CIVIL SERVICE STAFF DISTRICT WIDE

	Budget <u>2014-15</u>	Actual <u>2014-15</u>	Projected <u>Increase/Decrease</u>	Projected <u>2015-16</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/District Clerk	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	-0.4	0.6
Secretary	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	2.0	2.0	-0.4	1.6
<u>Computer/Audio Visual Services</u>				
Manager of Educational Technology	1.0	1.0	0.0	1.0
Secretary	1.0	1.0	0.0	1.0
Microcomputer Technician	1.0	1.0	1.0	2.0
AV Technician	3.0	2.0	0.0	2.0
Facilitator-Educational Technology***	0.0	1.0	0.0	1.0
Network Specialist	3.0	3.0	0.0	3.0
Director of Information Technology	0.0	0.0	1.0	1.0
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>
	13.0	13.0	2.0	15.0
<u>Special Education (Guidance &amp; Pupil Services)</u>				
Secretary to Director Special Ed	1.75	1.75	0.25	2.0
<u>Health</u>				
Nurses	1.0	1.0	0.0	1.0
Occupational Therapist	<u>2.0</u>	<u>2.0</u>	<u>-1.0</u>	<u>1.0</u>
	3.0	3.0	-1.0	2.0

TABLE XXIV (continued)  
CIVIL SERVICE STAFF DISTRICT WIDE

	Projected 2014-15	Actual 2014-15	Projected Increase/Decrease	Projected 2015-16
<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
<b>District Wide Total</b>	<b>55.75</b>	<b>55.75</b>	<b>0.85</b>	<b>56.6</b>
<u>Civil Service Staff Totals:</u>				
Elementary	32.0	32.0	-0.3	31.7
Middle School	22.5	22.5	0.0	22.5
Senior High	30.4	30.4	0.0	30.4
District Wide	<u>55.75</u>	<u>55.75</u>	<u>0.85</u>	<u>56.6</u>
<b>TOTAL CIVIL SERVICE STAFF</b>	<b>140.65</b>	<b>140.65</b>	<b>0.55</b>	<b>141.2</b>

JW/dm

\*Funded through School Lunch Fund

\*\*10 month position

\*\*\*name changed from budgeted AV Technician

# APPENDIX - C

BASIC STAR EXEMPTION CALCULATION & ITS IMPACT ON THE AVERAGE ASSESSED HOME					
<b><u>BASIC STAR ***</u></b>					
<b><u>Basic STAR Rate Calculation</u></b>		<b>2014/15</b>		<b>2015-16</b>	
		<b>Scarsdale</b>	<b>Mamaroneck</b>	<b>Scarsdale</b>	<b>Mamaroneck</b>
<b>A</b>	Basic Exemption	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
<b>B</b>	Westchester Price Differential Markup	3.0781 *	3.0781 *	3.0781 *	3.0781 *
<b>C</b>	County Equalization Ratio**	1.000	1.000	1.000	1.000
<b>D</b>	Equalization / STAR 2% Annual CAP Adjustment ****	0.93	0.96	0.92	0.95
<b>E</b>	<b>(A*B*C*D) Basic STAR Assessment Reduction</b>	<b>\$ 85,602</b>	<b>\$ 88,280</b>	<b>\$ 85,048</b>	<b>\$ 87,726</b>
<b>F</b>	Tax Rate / \$1,000	16.02	16.02	16.43	16.43
<b>G</b>	<b>(E*F) Basic STAR Exemption</b>	<b>\$ 1,371</b>	<b>\$ 1,414</b>	<b>\$ 1,397</b>	<b>\$ 1,441</b>
<b><u>2014/15 Taxes Before and After STAR</u></b>					
<b>I</b>	Average Assessed Home (Estimated)	\$ 1,360,000	\$ 1,360,000		
<b>J</b>	<b>(I*E) 2014/15 Taxes Before STAR</b>	<b>\$ 21,632</b>	<b>\$ 22,005</b>		
<b>K</b>	<b>(J-G) 2014/15 Taxes after STAR</b>	<b>\$ 20,261</b>	<b>\$ 20,591</b>		
<b><u>2015/16 Taxes Before and After STAR</u></b>					
<b>M</b>	Average Assessed Home (Estimated)	\$ 1,360,000	\$ 1,360,000		
<b>N</b>	<b>(M*E) 2015/16 Taxes Before STAR</b>	<b>\$ 22,182</b>	<b>\$ 22,565</b>		
<b>O</b>	<b>(N-G) 2015/16 Taxes after STAR</b>	<b>\$ 20,785</b>	<b>\$ 21,124</b>		
<b>P</b>	<b>(O-K) Tax Increase from 2014/15 to 2015/16</b>	<b>\$ 524</b>	<b>\$ 532</b>		
<b>Q</b>	<b>(P/K) Percentage Increase from 2014/15 to 2015/16</b>	<b>2.59%</b>	<b>2.59%</b>		
* The Westchester Price Differential is Estimated. The actual number may vary.					
** County Equalization Ratios are now 1.00 as both Scarsdale and Mamaroneck are now at full value assessments.					
*** Please see Appendix C - Page 3 for the definition of BASIC STAR exemption eligibility.					
**** Please note: Regardless of the results of the formula driven STAR calculation, since STAR is capped at a maximum amount of 2% more than the prior year.					

ENHANCED STAR EXEMPTION CALCULATION & ITS IMPACT ON THE AVERAGE ASSESSED HOME						
<b><u>ENHANCED STAR***</u></b>						
<b><u>Enhanced STAR Rate Calculation</u></b>			<b>2014/15</b>		<b>2015-16</b>	
			<b>Scarsdale</b>	<b>Mamaroneck</b>	<b>Scarsdale</b>	<b>Mamaroneck</b>
A	Enhanced Exemption		\$ 64,200	\$ 64,200	\$ 65,300	\$ 65,300
B	Westchester Price Differential Markup		3.0781 *	3.0781 *	3.0781 *	3.0781 *
C	County Equalization Ratio**		1.000	1.000	1.000	1.000
D	Equalization / STAR 2% Annual CAP Adjustment ****		0.87	0.90	0.85	0.88
E (A*B*C*D)	<b>Enhanced STAR Assessment Reduction</b>		<b>\$ 171,727</b>	<b>\$ 177,042</b>	<b>\$170,689</b>	<b>\$ 176,016</b>
F	Tax Rate / \$1,000		16.02	16.02	16.43	16.43
G (E*F)	<b>Enhanced STAR Exemption</b>		<b>\$ 2,751</b>	<b>\$ 2,836</b>	<b>\$ 2,804</b>	<b>\$ 2,892</b>
<b><u>2014/15 Taxes Before and After STAR</u></b>						
I	Average Assessed Home (Estimated)		\$ 1,360,000	\$ 1,360,000		
J (I*E)	2014/15 Taxes Before STAR		\$ 21,788	\$ 21,788		
K (J-G)	2014/15 Taxes after STAR		\$ 19,037	\$ 18,952		
<b><u>2015/16 Taxes Before and After STAR</u></b>						
M	Average Assessed Home (Estimated)		\$ 1,360,000	\$ 1,360,000		
N (M*E)	2015/16 Taxes Before STAR		\$ 22,342	\$ 22,342		
O (N-G)	2015/16 Taxes after STAR		\$ 19,538	\$ 19,450		
P (O-K)	Tax Increase from 2014/15 to 2015/16		\$ 501	\$ 499		
Q (P/K)	Percentage Increase from 2014/15 to 2015/16		2.63%	2.63%		
* The Westchester Price Differential is Estimated. The actual number may vary.						
** County Equalization Ratios are now 1.00 as both Scarsdale and Mamaroneck are now at full value assessments.						
*** Please see Appendix C - Page 3 for the definition of 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 \$64,200 for 2014-15 and \$65,300 for 2015-16 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 2015-16 School Levy will be \$83,300.

### **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 2014 assessment roll (2015-16 school levy for Scarsdale and Mamaroneck), income was based on the 2013 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 2004-05 THROUGH 2013-14,				
	ESTIMATED ACTUAL 2014-15 AND PROPOSED BUDGET 2015-16				
				<b>Total</b>	<b>%</b>
	<b>Administration</b>	<b>Facility Charge</b>	<b>Special Charges</b>	<b>BOCES Charges</b>	<b>Inc. (Dec.)</b>
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%
2014-2015	334,539	140,895	0	475,434	8.90%
<b>2015-2016</b>	<b>373,559</b>	<b>143,659</b>	<b>0</b>	<b>517,218</b>	<b>8.79%</b>

# APPENDIX - E

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

Funds have been provided in this section of the budget for refunds of property taxes for prior years. Listed below are the refunds that have been made for the period 2005-06 through January 2015; the adopted budget for 2014-15, and the proposed budget for 2015-16.

YEAR	AMOUNT	PROPERTY
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 Actual	\$380,584	Chaseway LLC - \$217,420; HSBC - \$110,685; five Others \$52,749.
2013-14 Actual	\$884,880	Quaker Ridge Golf Course \$519,698, Verizon \$286,466, Christie Place \$50,456 and four Others \$28,260.
2014-15 Act. to date	\$0	None to date in 2014-15.
2015-16 Budget	\$100,000	Re-establish a current year line item for Tax Certiorari's

In 1990-91, a certiorari reserve fund was established to provide funds for pending certiorari cases. The Certiorari Reserve balance as of June 30, 2014 was \$2,593,011. Although we do not have any refunds to date, we do anticipate them. In addition we are estimating the need to increase the reserve balance as of June 30, 2015 by an additional \$500,000. Interest income earned on the reserve is added back to the reserve.

See page 59-63 for more information on reserves.

# **APPENDIX - F**

## Summary – Aides and Part-Time Bus Drivers

### 2015-16 Aides Budget

School Aides	Fox Meadow – increased 17 hours
Teacher Aides	High School – decreased 47 hours
Cafeteria Aides	no change
Kindergarten Aides*	Edgewood – decreased 25 hours Heathcote – decreased 25 hours
CSE Aides	These aides are determined by the Committee on Special Education in accordance with state mandates.
Learning Resource Centers	No change
Special Class Aides*	Fox Meadow – decreased 50 hours Greenacres – increased 50 hours
ESL	Districtwide – decreased 2 hours

### 2015-16 Bus Drivers

Part-Time Bus Drivers	The District employs 64 part-time bus drivers to operate its transportation program. Drivers work 30 hours per week except for four additional drivers who are used in the afternoon only for a total of 15 hours per week.
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\*Enrollment based adjustment

Aides Cost	2015-16				38 Weeks							
	SA	TA	CAF	PA	KGn	CSE	LRC	P Curr	SPC	ESL		Total
District												
Hrs/Wk.	34	50	0	0	0	0	0	0	0	110		194
Hrs/Yr.	1,292	1,900								4,180		7,372
Total \$	23,669	45,543								83,742		152,954
Edgewood												
Hrs/Wk.	17	85	100	17	75	245	20	0	50	0		609
Hrs/Yr.	646	3,230	3,800	646	2,850	9,310	760		1,900			23,142
Total \$	11,008	69,196	79,203	15,304	59,308	198,894	13,908		33,507			480,328
Fox Meadow												
Hrs/Wk.	17	90	110	17	100	200	20	0	0	0		554
Hrs/Yr.	646	3,420	4,180	646	3,800	7,600	760					21,052
Total \$	10,633	75,731	84,393	15,304	88,255	203,995	18,027					496,338
Greenacres												
Hrs/Wk.	17	75	90	17	75	250	20	0	100	0		644
Hrs/Yr.	646	2,850	3,420	646	2,850	9,500	760		3,800			24,472
Total \$	9,832	62,295	72,800	11,983	64,771	180,681	15,331		110,521			528,214
Heathcote												
Hrs/Wk.	17	75	90	17	75	245	20	0	0	0		539
Hrs/Yr.	646	2,850	3,420	646	2,850	9,310	760		0			20,482
Total \$	13,837	56,048	72,463	15,142	63,166	232,153	18,027					470,836
Quaker Ridge												
Hrs/Wk.	0	85	110	17	100	225	20	0	100	0		657
Hrs/Yr.		3,230	4,180	646	3,800	8,550	760		3,800			24,966
Total \$		69,029	88,384	15,142	86,298	158,274	18,122		69,512			504,761
Elementary Totals												
Hrs/Wk.	68	410	500	85	425	1,165	100	0	250	0		3,003
Hrs/Yr.	2,584	15,580	19,000	3,230	16,150	44,270	3,800		9,500			114,114
Total \$	45,310	332,299	397,243	72,875	361,798	973,997	83,415	0	213,540	0		2,480,477
Middle School												
Hrs/Wk.	85	130	100	17.0	0	160	100	100	25	0		717
Hrs/Yr.	3,230	4,940	3,800	646		6,080	3,800	3,800	950			27,246
Total \$	67,662	101,122	77,049	12,336		120,781	77,463	66,832	16,122			539,367
Senior High												
Hrs/Wk.	85	350	85	0	0	170	50	0	0	0		740
Hrs/Yr.	3,230	13,300	3,230			6,460	1,900					28,120
Total \$	67,851	289,482	64,847			130,958	42,247					595,385
Total \$												
Hrs/Wk.	272	940	685	102	425	1,495	250	100	275	110		4,654
Hrs/Yr.	10,336	35,720	26,030	3,876	16,150	56,810	9,500	3,800	10,450	4,180		176,852
Total \$	204,492	768,446	539,139	85,211	361,798	1,225,736	203,125	66,832	229,662	83,742		3,768,183

Aides Cost	2014-15				38	Weeks						
	SA	TA	CAF	PA	KGn	CSE	LRC	P Curr	SPC	ESL		Total
District												
Hrs/Wk.	34	50	0	0	0	0	0	0	0	112		196
Hrs/Yr.	1,292	1,900								4,256		7,448
Total \$	23,030	43,320								81,147		147,497
Edgewood												
Hrs/Wk.	17	85	100	17	100	365	20	0	50	0		754
Hrs/Yr.	646	3,230	3,800	646	3,800	13,870	760		1,900			28,652
Total \$	23,030	63,960	81,400	14,877	73,378	270,032	12,935		38,019			577,631
Fox Meadow												
Hrs/Wk.	0	90	110	17	100	225	20	0	50	0		612
Hrs/Yr.	0	3,420	4,180	646	3,800	8,550	760		1,900			23,256
Total \$	0	70,289	81,510	14,716	87,115	191,312	17,518		41,785			504,245
Greenacres												
Hrs/Wk.	17	75	90	17	75	180	20	0	50	0		524
Hrs/Yr.	646	2,850	3,420	646	2,850	6,840	760		1,900			19,912
Total \$	11,034	63,673	73,815	11,253	61,551	154,123	15,580		43,795			434,824
Heathcote												
Hrs/Wk.	17	75	90	17	100	192	20	0	0	0		511
Hrs/Yr.	646	2,850	3,420	646	3,800	7,296	760		0			19,418
Total \$	12,804	63,038	73,047	14,716	82,337	140,881	17,518		0			404,341
Quaker Ridge												
Hrs/Wk.	0	85	110	17	100	245	20	0	100	0		677
Hrs/Yr.	0	3,230	4,180	646	3,800	9,310	760		3,800			25,726
Total \$	0	70,642	80,452	14,716	77,777	184,346	17,518		71,165			516,616
Elementary Totals												
Hrs/Wk.	51	410	500	85	475	1,207	100	0	250	0		3,078
Hrs/Yr.	1,938	15,580	19,000	3,230	18,050	45,866	3,800		9,500			116,964
Total \$	46,868	331,602	390,224	70,278	382,158	940,694	81,069		194,764			2,437,657
Middle School												
Hrs/Wk.	85	130	100	17.0	0	160	100	100	25	0		717
Hrs/Yr.	3,230	4,940	3,800	646		6,080	3,800	3,800	950			27,246
Total \$	65,046	106,184	74,185	11,584		112,432	72,352	69,597	15,647			527,027
Senior High												
Hrs/Wk.	85	397	85	0	0	170	50	0	0	0		787
Hrs/Yr.	3,230	15,086	3,230			6,460	1,900					29,906
Total \$	65,303	280,825	68,807			117,874	39,587					572,396
Total \$												
Hrs/Wk.	255	987	685	102	475	1,537	250	100	275	112		4,778
Hrs/Yr.	9,690	37,506	26,030	3,876	18,050	58,406	9,500	3,800	10,450	4,256		181,564
Total \$	200,247	761,931	533,216	81,862	382,158	1,171,000	193,008	69,597	210,411	81,147		3,684,577

# **APPENDIX – G**

<b>II INSTRUCTION</b>					
<b>Data Sheet D - Extracurricular Assignments</b>					
			<b>2015-16 CALCULATIONS</b>		
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.					
<b>2015-16 CALCULATIONS</b>		<b>2015-16</b>		<b>Budgeted</b>	
		<b>Points</b>		<b>\$ Amount</b>	
<b>Senior High School</b>					
High School Yearbook Advisor (65)		65		8,744	
High School Yearbook Advisor (65)		65		8,744	
High School Newspaper Advisor (65)		65		8,744	
High School Newspaper Advisor (65)		65		8,744	
High School Senior Class Advisor(55)		55		6,113	
High School Senior Class Advisor(55)		55		6,113	
High School Student Government Advisor		75		10,090	
High School Speech & Debate Coach		105		14,126	
High School Asst. Speech & Debate Coach		30		3,334	
High School Chamber Orchestra		75		10,090	
High School U.N. Club Advisor		90		12,108	
High School Band Director		55		7,399	
High School Video Production		40		4,446	
High School Drama Club Advisor		40		5,381	
High School Technical Club Advisor		40		5,381	
High School Musical Pit Director		20		2,691	
High School Tri M Honor Society		20		2,691	
High School Drama Director (3 productions 35 each)		105		12,897	
High School Technical Director (3 productions 30 each)		90		12,108	
High School Musical Production Coach (3 productions 30 each)		90		12,108	
High School Literary Magazine Advisor		40		5,381	
High School Habitat for Humanity		40		5,381	
High School Mock Trial		45		6,054	
High School French Club		10		1,345	
High School Junior Class Advisor (35)		35		3,890	
High School Sophomore Class Advisor (20)		20		2,223	
High School Sophomore Class Advisor (20)		20		2,223	
High School Freshman Class Advisor (15)		15		1,667	
High School Freshman Class Advisor (15)		15		1,667	
High School Science Olympiad (20 per advisor)		20		2,691	
High School Signifer		20		2,459	
High School Mathematics Team Coach		50		6,727	
High School All County/State High School Chorus		15		2,018	
High School Foreign Exchange Head		20		2,691	
High School Asst. Foreign Exchange		10		1,345	
High School Advisor to International Student Program		15		1,667	
High School Garden Club Sponsor		10		1,345	
High School Society Art Advisor		10		1,345	
<b>Total Senior High School</b>				<b>214,170</b>	

2015-16 CALCULATIONS	2015-16 Points	Budgeted \$ Amount	
<b><u>Middle School</u></b>			
Middle School Technical Advisor	25	3,363	
Middle School Yearbook Advisor	95	12,780	
Middle School Student Government Advisor	95	12,780	
Middle School Student Government Asst.	40	5,381	
Middle School Speech Contest Director	25	3,363	
Middle School Literary Magazine Advisor	40	5,381	
Middle School Drama Director (3 productions 30 each)	90	12,108	
Middle School Musical Director (3 productions 30 each)	90	12,108	
Middle School Costume/Props Director (3 productions 30 each)	90	12,108	
Middle School Production Technical Advisor	90	12,108	
Middle School Video Yearbook	25	3,363	
Middle School Newspaper	10	1,345	
Middle School Math Counts Club	25	3,363	
Middle School Debate Club	10	1,229	
Middle School Science Olympiad (20 per advisor)	20	2,691	
Middle School Science Olympiad (20 per advisor)	20	2,691	
Middle School Science Olympiad (20 per advisor)	20	2,691	
Middle School Science Olympiad (20 per advisor)	20	2,691	
Middle School Science Olympiad (20 per advisor)	20	2,691	
Middle School Human Rights Advisor	25	3,363	
Middle School Young Women in Leadership	15	2,018	
Middle School School Store	15	2,018	
Middle School Activities Advisors	70	8,598	
Middle School Jazz Ensemble	40	5,381	
Middle School Wind Chamber Ensemble	40	5,381	
Middle School Director of Show Choir	40	5,381	
Middle School Brass Ensemble	20	2,691	
All County State Middle School Chorus	10	1,345	
<b>Total Middle School</b>		<b>150,411</b>	
<b><u>Elementary Schools</u></b>			
Elementary Activity Advisors (5 x 100)	500	55,570	
Elementary Band Advisor	40	5,381	
Elementary Orchestra Advisor	40	5,381	
All County Elementary Chorus	40	5,381	
<b>Total Elementary</b>		<b>71,714</b>	
<b><u>Accompanist</u></b>			
Elementary		20,749	Added to ELEM budget line
Middle School		5,300	normally absorbed by unfilled positions, nothing added to budget
Senior High		33,500	normally absorbed by unfilled positions, only \$2,000 added to budget
<b>Total Accompanist</b>		<b>59,549</b>	
<b>Grand Total Extracurricular Assignments</b>		<b>495,844</b>	(\$36,800 not budgeted as assumed unfilled positions)

II INSTRUCTION				
285-000 Interscholastic Athletics				
Data Sheet A-1 Sports, Coaching Salaries, and Student Participation				
2015-16 CALCULATIONS				
Funds for coaching salaries are determined by agreement between the Board of Education and the Scarsdale Teachers Association. Athletic coaching salaries are the product of the appropriate point value listed below, times a factor of 0.0023, times the base salary (BA Step 1) in effect during a given salary year. For teachers regularly employed by the Board who coach in the same sport beyond one year, the multiplier is as follows: second year: .0025, third year: 0.0027, fourth year: 0.0029, fifth year 0.0030.				
The estimated salaries below are based upon present incumbents				
Sport	Position	Points	\$ Amount	# of Students Participating**
Baseball	Director of Athletics	210	30,709	&
	Head	60	10,529	20
	Asst.	40	6,317	20
	JV	46	8,072	20
	Frosh	38	6,668	18
Basketball	Head	76	13,336	15
	Asst. Boys	40	4,896	15
	Boys JV	50	8,774	14
	Boys Frosh	46	6,727	16
	Girls Head	76	10,464	13
	Asst. Girls	40	6,119	13
	Girls JV	50	8,363	14
	Girls Frosh	46	8,072	0
Bowling	Head	43	7,546	40
Cheerleading	Head - Fall	42	7,139	14
	JV-Fall	37	4,717	17
	Head - Winter	42	7,139	14
	JV-Winter	37	4,717	16
	Head-Modified	30	3,825	28
	Asst. -Modified	27	3,442	28
Crew		40	5,849	30
Cross Country	Head	57	10,002	97
	Asst.	36	6,317	97
	Asst.	36	5,915	97
	Modified Head	30	5,264	55
	Modified Asst.	27	4,738	55
Football	Head	85	14,916	50
	Asst.	50	6,119	50
	Asst.	50	7,546	50
	Asst.	50	8,057	50
	JV Head	43	7,546	26
	JV Asst.	36	4,590	26
	JV B Head	36	4,406	30
	JV B Asst.	36	4,590	30
	JV B Asst.	36	4,590	30
	Frosh Head	36	6,317	0
	Frosh Asst.	36	6,317	0
	Frosh Asst.	36	4,406	0

II INSTRUCTION				
285-000 Interscholastic Athletics				
Data Sheet A-2 Continued		2015-16 CALCULATIONS		
Sport	Position	Points	\$ Amount	# of Students Participating**
Field Hockey	Head	58	10,198	18
	Asst.	40	5,711	18
	JV A	38	5,038	13
	JV B	35	4,896	0
	Modified Head	30	5,264	60
	Modified Asst.	27	4,738	60
	Modified Asst.	27	4,738	60
Golf	Boys	45	7,897	20
Golf	Girls	45	7,897	23
Gymnastics	Head	65	11,406	20
	Asst.	48	6,364	20
Ice Hockey	Head	54	8,975	23
	Asst.	40	7,019	23
	Head-Modified	33	5,762	24
	Asst.-Modified	30	4,896	24
	Asst.-Modified	30	4,131	24
Indoor Track	Head	72	12,634	126
	Asst.	47	8,248	126
	Asst.	47	8,248	126
	Asst.	47	8,248	126
Lacrosse	Head Boys	63	8,353	33
	Asst. Boys Varsity	43	5,701	33
	JV Boys	48	8,423	30
	Frosh Boys	43	5,921	20
	Boys Modified-Head	30	5,264	58
	Boys Modified-Head	30	5,264	58
	Boys Modified-Asst.	27	4,738	58
	Head Girls Varsity	63	9,740	23
	Asst. Girls Varsity	43	5,263	23
	JV Girls	48	6,738	24
	Girls Modified-Head	30	5,264	70
	Girls Modified-Head	30	5,264	70
	Girls Modified-Asst.	27	4,264	70
Outdoor Track	Head	68	11,933	155
	Asst.	40	7,019	155
	Asst.	40	6,527	155
	Asst.	40	6,527	155
	Asst.	40	5,615	155
Modified Track	Head	30	5,264	72
	Asst.	27	4,738	72
	Asst.	27	4,738	72
Skiing	Head	45	7,598	35
	Asst.	35	6,142	35
Soccer	Boys Head A	67	10,964	24
	Boys Asst. A	40	7,019	24
	Varsity B (Boys)	53	8,516	20
	Boys JV A	48	6,711	22
	Boys JV B	48	7,343	0
	Girls Head A	67	11,757	24
	Girls Asst.	40	6,425	24
	Varsity B (Girls)	53	9,300	20

II INSTRUCTION				
285-000 Interscholastic Athletics				
Data Sheet A-2 Continued				
2015-16 CALCULATIONS				
Sport	Position	Points	\$ Amount	# of Students Participating**
Soccer (continued)	Girls JV A	48	5,875	20
	Girls JV B	48	7,099	0
Softball	Head	55	9,651	16
	Asst.	40	6,833	16
	JV	40	6,425	20
	Frosh	30	3,672	20
Swimming	Boys Head	65	10,658	38
	Boys Asst.	50	6,374	38
	Girls Head	65	11,406	48
	Girls Asst.	50	8,363	48
Tennis	Boys Head	50	8,774	14
	Boys JV	33	5,791	20
	Boys Head Varsity B	33	5,791	15
	Girls Head A	50	8,774	13
	Girls JV	33	5,791	18
	Girls Head Varsity B	33	5,791	16
Volleyball	Head	54	9,476	14
	Varsity B	38	4,845	14
	JV A	38	4,845	14
	JV B	38	6,668	14
	Modified Head	30	5,264	64
	Modified Head	30	5,264	64
	Modified Asst	27	4,738	64
Wrestling	Head	67	11,757	26
	JV	48	8,057	0
	Modified Head	30	5,264	40
	Asst.Modified	27	4,546	40
Modified Athletic Coordinator-Fall		38	6,619	
Modified Athletic Coordinator-Winter		38	6,619	
Modified Athletic Coordinator-Spring		38	6,619	
MS Director of Aftersc Winter		90	15,793	
<b>Total Coaching Salaries</b>			<b>865,139</b>	
& For 2015-16 these monies will be reallocated to an administrative budget code.				
**includes team managers				

# APPENDIX - H

## VEHICLE REPLACEMENT SCHEDULE

The transportation fleet is comprised of large (44-66 passenger) and small (19 passenger) buses, automobiles to drive small groups of private school and special education students, and wheelchair vans to transport physically disabled students.

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

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

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

School Year		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2018-19
		Actual	Actual	Actual	(plan)	(plan)	(plan)	(plan)	(plan)
Large buses		2	1	2	1	2	2	2	1
<i>Cost per bus</i>		98,850	101,233	104,913	107,000	109,000	110,800	114,000	117,000
Mini buses		2	1	0	3	2	2	1	1
<i>Cost per bus</i>		40,161	41,053	\$0	43,900	45,200	46,600	49,000	51,000
Lift gate buses		0	0	0	1	0	0	0	1
<i>Cost per bus</i>		N/A	N/A	0	66,000	N/A	N/A	N/A	76,000
Automobiles		0	0	0	2	0	1	1	1
<i>Cost per vehicle</i>		N/A	N/A	N/A	24,500	N/A	26,000	26,800	27,600
<b>Total Vehicle Purchase</b>		<b>\$278,022</b>	<b>\$140,975</b>	<b>\$209,825</b>	<b>\$353,700</b>	<b>\$308,400</b>	<b>\$340,800</b>	<b>\$303,800</b>	<b>\$271,600</b>

STATISTICS of LARGE BUS FLEET						
Vehicle Number	Type	Number of Passengers	Purchase Year	Years on Road	2014-15 Assignment	Mileage a/o Jan 2015
137	Large Bus	66	2000	15	Spare	79,265
138	Large Bus	66	2000	15	Spare	90,628
139	Large Bus	66	2001	14	Spare	62,241
140	Large Bus	66	2001	14	Spare	55,920
141	Large Bus	66	2002	13	In Service	79,158
142	Large Bus	66	2002	13	In Service	72,218
143	Large Bus	66	2003	12	In Service	77,604
145	Large Bus	66	2005	10	In Service	81,611
146	Large Bus	66	2005	10	In Service	70,602
147	Large Bus	66	2006	9	In Service	75,133
148	Large Bus	66	2006	9	In Service	80,372
149	Large Bus	66	2006	9	In Service	87,750
150	Large Bus	66	2006	9	In Service	71,563
151	Large Bus	66	2006	9	In Service	71,534
152	Large Bus	66	2006	9	In Service	59,440
153	Large Bus	66	2006	9	In Service	59,467
154	Large Bus	66	2006	9	In Service	72,809
155	Large Bus	66	2009	6	In Service	55,572
156	Large Bus	66	2011	4	In Service	32,658
157	Large Bus	66	2011	4	In Service	39,148
158	Large Bus	66	2012	3	In Service	12,444
159	Large Bus	66	2012	3	In Service	17,526
160	Large Bus	66	2013	2	In Service	6,220
161	Large Bus	66	2014	0	On order	0
162	Large Bus	66	2014	0	On order	0
Average annual miles for large buses in 2014 was						5,983
Average total mileage for large buses is						61,343
Average age of fleet for large buses is						9.1

STATISTICS of SMALL BUS FLEET						
Bus No.	Type	Number of Passengers	Purchase Year	Years On Road	2014-15 Assignment	Mileage a/o 15-Jan-15
70	Mini Bus	20	1999	16	Spare	135,690
72	Mini Bus	20	1999	16	Spare	125,570
74	Mini Bus	20	2000	15	Spare	110,195
75	Mini Bus	20	2000	15	Spare	135,629
78	Mini Bus	20	2001	14	Spare	173,759
79	Mini Bus	20	2001	14	In Service	142,629
80	Mini Bus	20	2001	14	Spare	151,609
81	Mini Bus	20	2002	13	In Service	118,237
82	Mini Bus	20	2002	13	In Service	134,539
83	Mini Bus	20	2002	13	In Service	118,572
84	Mini Bus	20	2002	13	In Service	112,653
86	Mini Bus	20	2002	13	Spare	117,906
87	Mini Bus	20	2002	13	In Service	114,510
88	Mini Bus	20	2003	12	In Service	135,647
89	Mini Bus	20	2003	12	In Service	102,262
90	Mini Bus	20	2003	12	In Service	133,191
91	Mini Bus	20	2005	10	In Service	83,066
92	Mini Bus	20	2005	10	In Service	81,080
93	Mini Bus	20	2005	10	In Service	142,642
94	Mini Bus	20	2005	10	In Service	96,704
95	Mini Bus	20	2005	10	In Service	93,937
96	Mini Bus	18	2006	9	In Service	106,053
97	Mini Bus	18	2006	9	In Service	90,627
98	Mini Bus	18	2006	9	In Service	103,254
99	Mini Bus	18	2006	9	In Service	121,732
100	Mini Bus	18	2006	9	Spare	96,837
35	Mini Bus	18	2006	9	In Service	87,967
36	Mini Bus	18	2006	9	In Service	89,195
37	Mini Bus	18	2006	9	In Service	91,734
38	Mini Bus	20	2007	8	In Service	84,804
39	Mini Bus	20	2007	8	In Service	59,116
40	Mini Bus	20	2007	8	In Service	65,333
41	Mini Bus	20	2009	6	In Service	40,940
42	Mini Bus	20	2009	6	In Service	99,803
43	Mini Bus	20	2009	6	In Service	102,917
44	Mini Bus	20	2009	6	In Service	85,331
45	Mini Bus	20	2009	6	In Service	119,339
46	Mini Bus	20	2010	5	In Service	57,594
47	Mini Bus	20	2010	5	In Service	46,049
49	Mini Bus	18	2013	2	In Service	22,382
50	Mini Bus	18	2013	2	In Service	34,511
51	Mini Bus	18	2013	2	In Service	26,396
52	Mini Bus	18	2014	1	In Service	5,761
53	Mini Bus	18	2014	1	In Service	1,645
48	Mini Bus	6+2 w/chair	2009	6	In Service	49,518
73	Mini Bus	6+3 w/chairs	2000	15	Spare wheelchair van	103,872
76	Mini Bus	8+2w/chairs	2000	15	Spare wheelchair van	108,624
C-18	Wagon	5	2002	13	Messenger/Mail Car	117,523
C-19	Wagon	5	2004	11	In Service	118,352
C-21	Sedan	5	2005	10	Spare	143,984
C-22	Sedan	5	2005	10	Spare	130,311
C-23	Sedan	5	2005	10	Spare	111,462
C-24	Sedan	5	2007	8	In Service	88,186
C-25	SUV	5	2006	9	In Service	134,347
C-26	SUV	5	2007	8	In Service	69,850
C-28	Sedan	5	2011	4	In Service	17,479
C-29	Sedan	5	2011	4	In Service	71,475
C-30	Sedan	5	2011	4	In Service	60,728
C-31	Sedan	5	2011	4	In Service	56,267
C-32	Sedan	5	2011	4	In Service	58,761
Average annual miles for the mini buses is						95,440
Average annual miles for the wheel chair buses is						87,338
Average annual miles for the wagons/sedans is						90,671
Average age of fleet-mini buses before new purchases						9.1
Average mileage of fleet-mini buses before new purchases						94,001

# 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 13.26% rate for the 2015-16 budget, however the 2015-16 rate represents a 24% reduction from 2014-15 rate. The 2014-15 numbers included a planned surplus. However, the 2015-16 numbers do not include a planned surplus.

<u>Budget Year</u>	<u>TRS %</u>	<u>Total TRS Budget / Actual</u>
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	11.84%	7,430,727
2013-14	16.25%	10,387,337
<b>2014-15 Adopted Bud</b>	<b>17.53%</b>	<b>12,373,836</b>
<b>2015-16 Proposed Bud</b>	<b>13.26%</b>	<b>8,455,796</b>

## **UNDISTRIBUTED EXPENSE**

### **EMPLOYEES' RETIREMENT**

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

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 decrease from approximately 20.1% of payroll in 2014-15 to an estimated 18.6 % in 2015-16. The 2014-15 numbers included a planned surplus. However, the 2015-16 numbers do not include a planned surplus.

#### **TOTAL EXPENDITURES / BUDGET**

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	ACTUAL	2,621,524
2013-14	ACTUAL	3,000,818
<b>2014-15</b>	<b>ADOPTED BUDGET</b>	<b>3,663,546</b>
<b>2015-16</b>	<b>PROPOSED BUDGET</b>	<b>2,703,346</b>

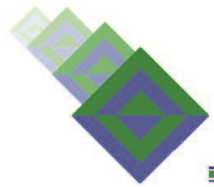
## UNDISTRIBUTED EXPENSE

### HEALTH INSURANCE

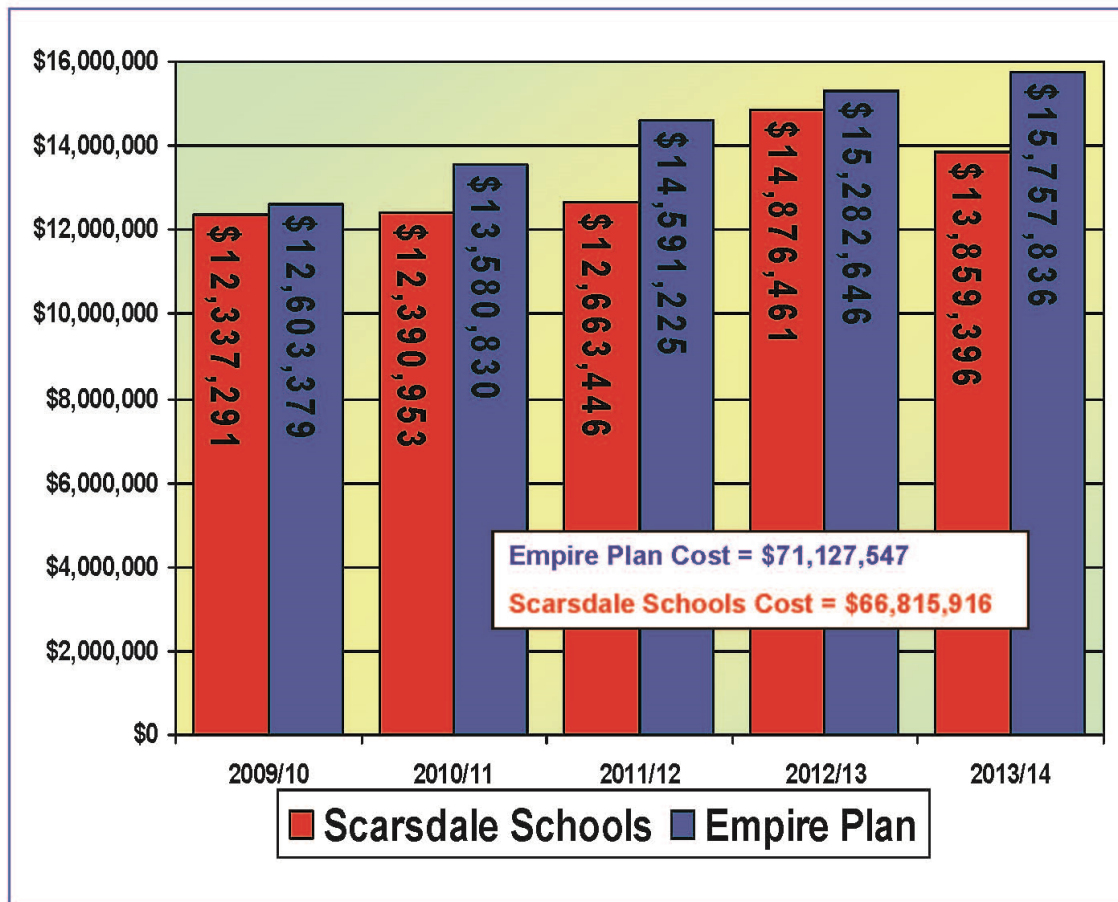
The Board provides a health insurance program for all full-time District employees, their qualifying spouse and dependent(s). Prior to the 1988-89 school year, the District participated in the New York State Empire Plan and an H.M.O. Plan (Kaiser Foundation). In 1988-89 the District withdrew from the “Empire Plan” and formed a self-insured program (The “Plan”) monitored by a District Health Insurance Committee. Funds are provided in the District budget and disbursed based on actual claims submitted through a third party administrator (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 1995-96 through 2013-14, the 2014-15 Adopted Budget / Estimated Actual, and the 2015-16 Proposed Budget.

<u>YEAR</u>	<u>EXPENDITURES</u>	
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	14,968,073	
2013-14	14,240,168	
<b>2014-15</b>	<b>15,508,294</b>	<b>BUDGET</b>
<b>2014-15</b>	<b>15,628,294</b>	<b>ESTIMATED ACTUAL (includes \$380K one-time prior year offset)</b>
<b>2015-16</b>	<b>17,103,775</b>	<b>PROPOSED BUDGET</b>



## Scarsdale Schools vs. Empire Plan



This exhibit provides an estimated comparison of the District's self-insured costs with the applicable Empire Plan premiums over the past five plan years (July through June).

Census assumptions are made to accommodate the different premium tiers offered by each plan. The District costs were \$5,688,369 less when compared to the estimated 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
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	5,339,902
2013	6.20%	\$113,700	
	1.45%	No Limit Medicare	5,274,594
2014	6.20%	\$117,000	
	1.45%	No Limit Medicare	5,756,099*
2015	6.20%	\$118,500	
	1.45%	No Limit Medicare	5,533,377**
2016	6.20%	unknown	
	1.45%	No Limit Medicare	5,845,000***

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

## UNDISTRIBUTED EXPENSE

### Dental / Vision Plan

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

<u>YEAR</u>		<u>FULL TIME &amp; PART TIME TEACHERS</u>	<u>OTHER EMPLOYEES</u>	<u>EXPENDITURES</u>
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	605	Teach/Adm/Nurses/Secy's/Cust	@\$1,722	1,031,478
2013-14	596	Teach/Adm/Nurses/Secy's/Cust	@\$1,816	1,082,336
2014-15	595	Teach/Adm/Nurses/Secy's/Cust	@\$1,816	1,116,220**
	602	Teach/Adm/Nurses/Secy's/Cust	@\$1,722	1,129,352*
2015-16	595	Teach/Adm/Nurses/Secy's/Cust	@\$1,936	\$1,151,920***

\* 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 2007 through 2028						
O/S as of Date	Obligations Outstanding	Budget Year	Total Interest	Total Principal	Total Debt Service	
7/1/2007	76,165,000	2007/08	3,182,075	5,360,000	8,542,075	
7/1/2008	70,805,000	2008/09	2,888,741	5,185,000	8,073,741	#
7/1/2009	65,555,000	2009/10	2,649,307	5,400,000	8,049,307	#
7/1/2010	60,155,000	2010/11	1,928,412	5,840,000	7,768,412	# *
7/1/2011	53,120,000	2011/12	2,021,490	5,785,000	7,806,490	# *
7/1/2012	46,350,000	2012/13	1,681,882	6,050,000	7,731,882	# * &
7/1/2013	40,300,000	2013/14	1,626,326	6,080,000	7,706,326	# * &
7/1/2014	33,435,000	2014/15	1,251,132	6,415,000	7,666,132	# * & @
7/1/2015	27,020,000	2015/16	1,145,144	4,825,000	5,970,144	* & @
7/1/2016	22,195,000	2016/17	954,750	4,970,000	5,924,750	* & @
7/1/2017	17,225,000	2017/18	739,800	5,205,000	5,944,800	* & @
7/1/2018	12,020,000	2018/19	511,900	5,420,000	5,931,900	* & @
7/1/2019	6,600,000	2019/20	294,500	690,000	984,500	@
7/1/2020	5,910,000	2020/21	266,200	725,000	991,200	@
7/1/2021	5,185,000	2021/22	236,600	755,000	991,600	@
7/1/2022	4,430,000	2022/23	201,625	795,000	996,625	@
7/1/2023	3,635,000	2023/24	160,751	840,000	1,000,751	@
7/1/2024	2,795,000	2024/25	117,625	885,000	1,002,625	@
7/1/2025	1,910,000	2025/26	72,250	930,000	1,002,250	@
7/1/2026	980,000	2026/27	24,500	980,000	1,004,500	@
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.						
@ - Note: During May 2014, the District refinanced \$9.3M of outstanding obligations resulting in a savings of \$969,061 over the period of 2014/15 through 2026/27. The applicable outstanding debt has been updated accordingly.						

UNDISTRIBUTED EXPENDITURES									
			970 DEBT SERVICE						
			<b>Data Sheet D - Schedule of payments of long-term obligations for 2015-16.</b>						
	ORIGINAL		OBLIGATIONS	INTEREST			INTEREST	PAYMENTS	
BOND ISSUE	BOND	MATURITY	OUTSTANDING	RATE	PRINCIPAL	PAYMENTS	DUE DATE	DUE DATE	TOTAL
	ISSUE	DATE	7/1/15	PERCENTAGE	DUE DATE	AMOUNT	AND AMOUNT	AND AMOUNT	INTEREST
							12/1/2015	6/1/2016	
2010 (OCT)	19,495,000	2018/19	10,390,000	1.53%	6/1/2016	2,445,000	207,800	207,800	\$ 415,600
(Refinancing)									
							8/1/2015	2/1/2016	
2012 (JUN)	10,825,000	2018/19	7,490,000	1.00%	2/1/2016	1,740,000	168,500	168,500	\$ 337,000
(Refinancing)			-						
							8/1/2015	2/1/2016	
2006 (AUG)	14,130,000	2027	695,000	4.33%	8/1/2015	635,000	14,769	1,275	\$ 16,044
(Partially refinanced - May 2014)									
							8/1/2015	2/1/2016	
2014 (MAY)	8,515,000	2027	8,445,000	2.46%	8/1/2015	5,000	188,275	188,225	\$ 376,500
(Refinancing)									
								6/1/2016	
2015 (June)	-	2027	-	1.00%	6/1/2016	1,675,000	-	16,750	\$ 16,750
(Estimated BAN issuance)				(Estimated)					
GRAND TOTAL	\$ 52,965,000		\$ 27,020,000			\$ 6,500,000	\$ 579,344	\$ 582,550	\$ 1,161,894
							TOTAL	7,661,894	

NOTE: The District anticipates issuing a Bond Anticipation Note (“BAN”) on or about June 2015, the entire balance to be repaid in 2015-16, as part of the \$18.12M project approved by the voters in December 2014. Our total borrowing for the eventual serial bond issue will be reduced by the amount of the BAN issued.

**Lease Purchase – Computers**

These are the anticipated costs for the lease payments for computer hardware purchased since 2008-09, as well as estimated costs for continuing the lease purchase replacement program into the future. In 2013-14 and 2014-15, we increased the purchasing power by \$208,000 and \$271,000 to address recurring program needs. It is anticipated that \$1,399,000 will become the baseline for purchasing power in subsequent years. The anticipated costs in 2015-16 for the three currently outstanding leases and the anticipated new lease issued in 2015-16 are noted below.

	<b>2008/09 Purchase</b>	<b>2009/10 Purchase</b>	<b>2010/11 Purchase</b>	<b>2011/12 Purchase</b>	<b>2012/13 Purchase</b>	<b>2013/14 Purchase</b>	<b>2014/15 Purchase</b>	<b>2015/16 Purchase</b>	<b>Total Payments (Amount Budgeted)</b>
<b>Total Purchasing Power</b>	\$920,000	\$920,000	\$920,000	\$920,000	\$920,000	\$1,128,000	\$1,399,000	<b>\$1,399,000</b>	
<b>Payments</b>									
Actual 2011-12	\$ 246,786	\$ 247,566	\$ 243,551	\$ 235,785	\$ 0	\$ 0	\$ 0	\$ 0	\$ 973,687
Actual 2012-13	\$ 0	\$ 247,566	\$ 243,551	\$ 235,785	\$ 234,961	\$ 0	\$ 0	\$ 0	\$ 961,823
Actual 2013-14	\$ 0	\$ 0	\$ 243,551	\$ 235,785	\$ 234,961	\$ 287,692	\$ 0	\$ 0	\$1,001,981
Actual 2014-15	\$ 0	\$ 0	\$ 0	\$ 235,785	\$ 234,961	\$ 287,692	\$ 356,932	\$ 0	\$1,115,370
<b>Estimated 2015-16</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 234,961</b>	<b>\$ 287,692</b>	<b>\$ 356,932</b>	<b>\$ 356,932</b>	<b>\$1,236,517</b>
Estimated 2016-17	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 287,692	\$ 356,932	<b>\$ 356,932</b>	\$1,358,488
Estimated 2018-19	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 356,932	<b>\$ 356,932</b>	\$1,427,728
Estimated 2019-20	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	<b>\$ 356,932</b>	\$1,427,728

**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 2016-17.

	2008/09 Purchase	2009/10 Purchase	2010/11 Purchase	2011/12 Purchase	2016/17 Purchase	2017/18 Purchase	2018/19 Purchase	Total Payments (Amount Budgeted)
<b>Total Purchasing Power Payments</b>	\$ 0	\$ 0	\$ 0	<b>\$1,241,670</b>	\$1,241,670	\$ 0	\$ 0	
Actual 2010-11	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 248,334
Actual 2011-12	\$ 0	\$ 0	\$ 0	\$ 124,167	\$ 0	\$ 0	\$ 0	\$ 248,334
Actual 2012-13	\$ 0	\$ 0	\$ 0	\$ 248,334	\$ 0	\$ 0	\$ 0	\$ 248,334
Actual 2013-14	\$ 0	\$ 0	\$ 0	\$ 248,334	\$ 0	\$ 0	\$ 0	\$ 248,334
Actual 2014-15	\$ 0	\$ 0	\$ 0	\$ 248,334	\$ 0	\$ 0	\$ 0	\$ 248,334
<b>Budgeted 2015-16</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 248,334</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 248,334</b>
Estimated 2016-17	\$ 0	\$ 0	\$ 0	\$ 124,167	\$ 124,167	\$ 0	\$ 0	\$ 248,334
Estimated 2017-18	\$ 0	\$ 0	\$ 0	\$ 0	\$ 248,334	\$ 0	\$ 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 \$130,000. For the 2015-16 Budget the District is projecting the following individuals to meet this criteria:

	<b>Salary*</b>	<b>Annualized Cost of Benefits</b>	<b>Other Compensation</b>	<b>Total Benefits as a % of Salary</b>
Dr. Thomas Hagerman - Superintendent	\$296,584	\$50,646	\$34,958	17.08%
Linda Purvis - Assistant Superintendent	\$233,894	\$67,130	\$4,538	28.70%
Lynne Shain - Assistant Superintendent	\$222,426	\$65,238	0	29.33%
Dr. Joan Weber - Assistant Superintendent	\$248,602	\$69,557	0	27.98%
Eric Rauschenbach - Director of Special Education	\$175,000	\$57,413	0	32.81%
Jeffrey Martin – Treasurer / Business Mgr. / Risk Mgr.	\$160,622	\$63,617	0	39.61%
John Trenholm – Director of Facilities	\$153,188	\$61,994	0	40.47%

### Building Administrators

<b>Personnel/Title</b>	<b>School</b>	<b>Salary *</b>
Dr. Scott Houseknecht - Elementary Principal	Edgewood School	\$205,217
Duncan Wilson- Elementary Principal	Fox Meadow School	\$202,831
Sharon Hill - Elementary Principal	Greenacres School	\$185,000
Maria Stile - Elementary Principal	Heathcote School	\$200,777
Robyn Lane - Elementary Principal	Quaker Ridge School	\$200,777
Michael McDermott - Middle School Principal	Scarsdale Middle School	\$223,351
Larry Chazinoff - Middle School Assist. Principal	Scarsdale Middle School	\$177,770
Rochelle Hauge - Middle School Assest. Principal	Scarsdale Middle School	\$190,884
Ken Bonamo - High School Principal	Scarsdale High School	\$209,802
Sue Peppers - High School Assist. Principal	Scarsdale High School	\$204,375
Chris Renino - High School Assist. Principal	Scarsdale High School	\$191,730
Christopher Griffin - High School Assist. Principal	Scarsdale High School	\$182,461

\*Amount currently in effect for 2014-15.

“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 \$17,258 toward a tax-sheltered annuity and \$17,700 toward a variable defined benefit contribution plan (in lieu of a TRS contribution) 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.

2012-2013 School Year		General Education	Special Education
This School District	Instructional Expenditures Pupils	\$88,648,800 4,834	\$18,460,853 385
	Expenditures Per Pupil	\$18,339	\$47,950
Similar District Group	Instructional Expenditures Pupils	\$5,177,723,340 385,963	\$1,883,757,208 49,898
	Expenditures Per Pupil	\$13,415	\$37,752
Total of All School Districts In NY State	Instructional Expenditures Pupils	\$30,025,916,685 2,666,629	\$12,279,242,539 410,379
	Expenditures Per Pupil	\$11,260	\$29,922
Similar District Group Description: Low Need/Resource Capacity			

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

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

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

The pupil count for Special Education is a count of K-12 students with disabilities for the 2010-11 school year plus students for whom the district receives tuition from another district plus students for whom the district pays tuition to another district. Students attending the State schools at Rome and Batavia, private placements and out-of-state placements are included.

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

2012-13 School Year	This School District	Similar District Group	Total of All School Districts in NY State
Total Expenditures Per Pupil	\$28,806	\$24,283	\$21,118

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

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).

SDL: 6690 LEA: 662001030000

### 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 2, 2013	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
80% or more	278	71.5%	62.4%
40% to 79%	41	10.5%	17.6%
Less than 40%	32	8.2%	11.8%
Separate Settings	34	8.7%	4.7%
Other Settings	4	1.0%	3.4%
			2.5%

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 2, 2013. The percentages represent the amount of time students with disabilities are in general-education classrooms, regardless of the amount and cost of special education services they receive. Rounding of percentage values may cause them to sum to a number slightly different from 100%.

#### School-age Students with Disabilities Classification Rate

2013-14 School Year	This School District	Similar District Group	Total of All School Districts in NY State
Special Ed Classification Rate	7.9%	11.7%	13.2%

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
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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>

**Please proceed to the next page**

# APPENDIX - M

**Scarsdale Union Free School District  
2015-16 Property Tax Report Card**

	Budgeted 2014-15	Budgeted 2015-16	% Change
Total Spending	\$ 148,200,685	\$ 148,048,080	-0.10%
School Tax Levy Limit (Prior to Allowable Exclusions)	\$ 127,204,339	\$ 130,641,328	
Permissible Exclusions to the School Tax Levy Limit	\$ 8,593,492	\$ 9,147,810	
School Tax Levy Limit	\$ 135,797,831	\$ 139,789,138	2.97%
Total Proposed School Tax Levy	\$ 135,761,527	\$ 139,259,273	2.58%
Amount (Over) / Under Tax Levy Limit	\$ 36,304	\$ 529,865	0.39%
Public School Enrollment	4,842	4,775	-1.38%
	Consumer Price Index	1.62%	
	Actual - June 30, 2014	Projected - June 30, 2015	
Reserved Fund Balance	\$ 4,995,989	\$ 8,600,989	
Appropriated Fund Balance	\$ 3,762,715	\$ 500,000	
Unreserved, Unappropriated Fund Balance	\$ 5,537,413	\$ 5,817,745	
Unreserved, Unappropriated Fund Balance as a Percent of the Total Budget	3.74%	3.93%	

# APPENDIX – N

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

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# APPENDIX – 0

## Exemption Impact Report

Assessment Year: 2014

County: WESTCHESTER  
SWIS Code: 555000

School Exemption Report (555001)

Town: SCARSDALE  
Gross Assessed Val: 9,997,429,338  
Uniform Percent of Value: 100.00

2014 Equalized Total Gross Assessed Value as of September 15, 2014 = 9,997,429,338

Exempt Code	Exemption Name \ Description	Statutory Authority	# of Exempts	Total Equalized Value of Exempts	% of Value Exempted
12100	N.Y.S.	RP TL 404(1)	4	2,438,400	0.02
13100	CNTY OWNED	RP TL 406(1)	8	129,082,000	1.29
13350	MUNI GOVT	RP TL 406(1)	2	9,100	0.00
13510	TOWN CEMET	RP TL 446	1	945,700	0.01
13650	VIL W/CORP	RP TL 406(1)	124	226,097,100	2.26
13740	VLL PROP	RP TL 406(3)	5	1,624,400	0.02
13800	SCHOOL DIS	RP TL 408	9	291,241,300	2.91
14110	U S A	State L 54	1	5,387,400	0.05
14200	RP TL 418	RP TL 418	9	22,968,700	0.23
17650	HEALTH FAC	McK U Con L 4413	1	229,300	0.00
18020	MIDA	RP TL 412-a & Gen Muny L 874	1	606,950	0.01
21600	RLG-CO.PRP	RP TL 462	9	16,446,700	0.16
25110	N/P RELIG	RP TL 420-a	28	130,623,100	1.31
25120	N/P EDUC	RP TL 420-a	1	12,588,100	0.13
25130	N/P CHARTY	RP TL 420-a	1	4,586,200	0.05
25230	N/P IMPROV	RP TL 420-a	2	2,588,100	0.03
25300	NP ORGNS	RP TL 420-b	2	15,309,000	0.15
26250	HIST SOC	RP TL 444 & NPCL 1408	1	1,342,000	0.01
41400	CLERGY	RP TL 460	1	1,500	0.00
41800	AGED-CTS	RP TL 467	28	11,720,952	0.12
41834	SR STAR	RP TL 425	212	50,367,786	0.50
41854	RES STAR	RP TL 425	2,262	247,960,440	2.48
	<b>Total Exemptions</b>		<b>2,712</b>	<b>1,174,164,228</b>	<b>11.74</b>

Exempt values have been equalized using the Uniform Percentage of Value.

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

Exempt amount, if any, attributable to payments in lieu of taxes (PILOTS): **\$606,736**

*The timberline @ Scarbale*  
*9 Saxon Woods Dr.*  
*Arboretum-Living Facility*

*Parvathy Pillanore*  
*Scarbale Township Assessors*  
*March 30, 2015*

NYS - Real Property System  
County of Westchester

Assessor's Report - 2014 - Prior Year File  
S495 Exemption Impact Report  
School District Summary

RPS221/V04/L001  
Date/Time - 3/25/2015 14:37:50  
Total Assessed Value 349,297,253

Equalized Total Assessed Value 349,297,253

School District - 555001 Scarsdale

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
14200	FOREIGN GOVT - EMBASSY	RPTL 418	2	3,801,000	1.09
41800	PERSONS AGE 65 OR OVER	RPTL 467	2	1,042,500	0.30
41834	ENHANCED STAR	RPTL 425	8	1,608,000	0.46
41854	BASIC STAR 1999-2000	RPTL 425	94	8,679,960	2.48
Total Exemptions Exclusive of System Exemptions:			106	15,131,460	4.33
Total System Exemptions:			0	0	0.00
Totals:			106	15,131,460	4.33

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: \_\_\_\_\_

**Please proceed to the next page**

# APPENDIX – P

<b>2015-16 Proposed Tri-Part Budget (Administrative, Program and Capital)</b>								
	<b>Total</b>	<b>Administrative</b>	<b>Program</b>	<b>Capital</b>	<b>Total</b>	<b>Budget to</b>	<b>Budget to</b>	
	<b>2014-15</b>	<b>2015-16</b>	<b>2015-16</b>	<b>2015-16</b>	<b>2015-16</b>	<b>Budget</b>	<b>Budget</b>	
	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>	<b>\$ Increase</b>	<b>% Increase</b>	
<b>EXPENDITURES</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>	<b>(Decrease)</b>	
<b>General Support</b>	14,223,184	4,534,902	31,160	10,802,483	15,368,545	1,145,361	8.05%	
<b>Instruction</b>	78,762,349	4,019,764	76,220,282	-	80,240,046	1,477,697	1.88%	
<b>Pupil Transportation</b>	3,923,406	109,611	3,720,658	353,700	4,183,969	260,563	6.64%	
<b>Community Services</b>	361,324	-	366,454	-	366,454	5,131	1.42%	
<b>Undistributed</b>	49,756,387	4,625,689	29,206,123	12,873,218	46,705,030	(3,051,357)	(6.13%)	
<b>Transfer to Other Funds</b>	1,174,035	-	44,035	1,140,000	1,184,035	10,000	0.85%	
<b>TOTAL EXPENDITURES</b>	<b>148,200,685</b>	<b>13,289,966</b>	<b>109,588,713</b>	<b>25,169,401</b>	<b>148,048,080</b>	<b>(152,605)</b>	<b>(0.10%)</b>	
	<b>Total</b>	<b>Total</b>	<b>Budget to</b>	<b>Budget to</b>				
	<b>2014-15</b>	<b>2015-16</b>	<b>Budget</b>	<b>Budget</b>				
<b>REVENUE</b>	<b>Proposed</b>	<b>Proposed</b>	<b>\$ Increase</b>	<b>% Increase</b>				
	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>	<b>(Decrease)</b>				
<b>State Aid</b>	6,032,555	6,005,034	(27,521)	(0.46%)				
<b>Prior Year Surplus</b>	3,000,000	500,000	(2,500,000)	(83.33%)				
<b>Other Receipts</b>	2,213,888	2,283,774	69,885	3.16%				
<b>Transfer From Reserves</b>	1,192,715	-	(1,192,715)	(100.00%)				
<b>Tax Levy / STAR</b>	135,761,527	139,259,273	3,497,746	2.58%				
<b>TOTAL REVENUE</b>	<b>148,200,685</b>	<b>148,048,080</b>	<b>(152,605)</b>	<b>(0.10%)</b>				