

Insight



A GUIDE TO THE SCARSDALE SCHOOLS' 2020-21 BUDGET

Dear Scarsdale Community Members:

The School Budget process this year is like no other. VOTING WILL TAKE PLACE BY MAIL ONLY, with ballots due by Tuesday, June 9, 2020, at 5 p.m. All registered voters will receive an absentee ballot and postage-paid return envelope. All qualified voters are eligible to vote by absentee ballot. A postcard notice will be sent to every qualified voter detailing the Vote date, the date of the Budget Hearing, the definition of a qualified voter, and the notification that the Vote will be by absentee ballot only. If a qualified voter has not previously registered to vote with the District or the Westchester County Board of Elections, they can complete and submit a request for an absentee ballot by

going to the Voter Information page on the District website at www.scarsdaleschools.org/voterinfo.

Scarsdale endures as an exemplar of what public education should be. It is a beacon of hope to other educational institutions, and a reminder that high standards of excellence may be maintained even in times of declining resources, when its community understands and supports its mission to have every child reach their highest potential. It is also worth noting that studies show a positive correlation between the excellence of a community's schools with home values.

Please keep in mind that there is no clear guidance from the State in the event that the budget fails. In a normal election year, there would be time for a

second vote, but this year that will not be possible. Therefore, if the budget does not pass, a contingency budget will be imposed, requiring that the tax levy be the same as last year. For Scarsdale, that would mean a \$2.4 million budget reduction, which would cause substantial changes to the Scarsdale educational program, including instructional personnel reductions.

A school district's budget is a detailed description of the financial resources needed to carry out its vision, mission, and strategic initiatives. As in past years, I worked closely with the Board of Education, District and building administrators, teachers and union leadership, and parent and community groups in a collaborative process to craft an appropriate budget that aligns with the values and priorities

established by a broad range of community stakeholders.

However, present circumstances required significant revisions to our original and subsequent budget drafts. Administrators and faculty have worked hard over the past many months to identify reductions that would not cause substantive harm to the Scarsdale educational experience.

This newly revised 2020-21 Proposed Budget (found online at www.scarsdaleschools.org) strives to preserve the core educational experience, including the core curricular program; class-size practices; Special Education services; social-emotional supports; and safety, security, and emergency management interventions. It

— Please see Guide on page 3

	2019-20	2020-21	\$ Difference	% Difference
Expense Budget	\$160,782,597	\$162,696,316	\$1,913,719	1.19%
Scarsdale Tax Rate	\$15.98	\$16.22	\$0.24	1.50%*
Mamaroneck Tax Rate	\$15.02	\$15.36	\$0.35	2.31%*
Total Tax Levy	\$148,662,063	\$151,128,318	\$2,466,255	1.66%

*Before STAR Impact

These Tax Rates are estimates based on the most current assessment data available from both the Mamaroneck and Scarsdale Assessors. Final rates may differ and are not finalized until June 1, 2020.

See the Board of Education Budget Presentation on Optimum channel 77 or FIOS channel 27 or visit www.scarsdaleschools.org for video on demand.

MAIL ABSENTEE BALLOT: MUST ARRIVE BY TUESDAY, JUNE 9

BOARD OF EDUCATION LETTER

Dear Community Residents:

The Scarsdale Board of Education is pleased to present the proposed budget for the 2020-21 school year. The proposed budget is the culmination of a year-long collaborative process, led by the Board and Administration, guided by the District's Strategic Plan, and with invaluable input from stakeholders, including teachers, students, parents, and community groups. It is a budget that acknowledges the Board's concern about the impact of the pandemic and the economic crisis.

The Board unanimously supports the proposed 2020-21 educational plan, recognizing the current economic environment, while confirming the community's values and goals, the desire to preserve and enhance our children's educational experience, and the need to invest in our children's future. This includes preserving the core curriculum, and advancing initiatives in critical and creative thinking, interdependence, and research and technology, guided by the goals set forth in the District's Strategic Plan. The budget also supports the continuation of class-size practices at the elementary level; the house structure and the expansion of the one-to-one computing program (an iPad for each student) to include the eighth grade at the Middle School; the tutorial



model and a variety of course offerings at the High School; maintaining student choice, mandated Special Education ratios and a continuum of service; and a multi-pronged approach to safety, security, and emergency management.

This budget is lean, but allows for a flexible response to many unknowns. It considers the potential impact of changes related to mandated contributions to New York State retirement systems, the District's self-funded health care plan, and any additional restrictions or mandates required upon the reopening of schools in the fall. It includes revenue- and expenditure-based strategies to respond to unknowns such as anticipated reductions in State aid, sales tax, and interest income; increases in some reserves; and incorporates more than

\$3.59 million in budget efficiencies and reductions in deferrable expenses. These were presented to the Board in March and April in response to our concerns around the potential short- and long-term educational, health and safety, and financial impacts of the COVID-19 pandemic. The Board decided to use Unassigned Fund Balance and reallocated \$650,000 more than originally planned so that \$1,750,000 of Assigned Fund Balance will support 2020-21 budgeted expenses.

This budget includes \$700,000 to improve the safety and experience of the staff and students who use the High School auditorium for academic and extracurricular activities. These expenses, optimized by work process, cost, and safety, do not impact the tax levy. They will be

INSIDE

- 4 Budget Questions & Answers
- 6 Voter Information
- 7 Budget Summary
- 8 General Support
- 9 Special Projects
- 14 Revenues
- 15 Comparison with other Districts

paid for with funds remaining from the 2014 Bond, which were approved by the community, raised for this purpose, and that now sit in the Debt Service Reserve available for this particular use. The Board felt these repairs were already promised to, and funded by, the community, so we included the work in the 2020-21 budget.

Tax Levy

Our identified program and priorities translate into an investment of \$162,696,316 for 2020-21, a budget-to-budget increase of 1.19 percent. The property tax levy, which remains the major source of revenue for the District, is estimated to increase by 1.66 percent, which is below the maximum allowable tax cap of 2.50 percent.

Contingency Budget

Per the Governor's Executive Order, this vote must take place by mail. Since this was determined, the District has learned

about the complexities of such a task. They are extremely time consuming. Such logistics seem to prohibit a second vote if this budget is not passed by our community. Barring further direction from the Governor, if the budget put forth to our voters on June 9th is not approved, it is likely we would be required to adopt a contingency budget, which means the tax levy would be the same as last year. For us, that would mean a \$2.4 million budget reduction from this already lean budget, which would cause substantial change to the Scarsdale educational program. Teaching and learning would be drastically affected and our students' experiences would be significantly altered.

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

This year voting will take place by mail only; all eligible voters will receive ballots and postage-paid return envelopes. Completed ballots are due at the District Office by Tuesday, June 9 at 5 p.m.

Voter information is also available online at www.scarsdaleschools.org (under Announcements.)

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

Thank you.

SCARSDALE

BOARD OF EDUCATION

Pamela Fuehrer, President

Alison Tepper Singer, Vice-President

Karen Ceske

Carl Finger

Christopher Morin

Ron Schulhof

Scott E. Silberfein

Guide, from page 1

also supports some capital improvements as part of our comprehensive long-term, Facilities Master Plan.

This proposal represents a year-over-year budget increase of 1.19 percent. Although the administrative team and Board of Education did not use the State-mandated "tax cap" as a target, careful budget planning has resulted in a proposed tax levy growth of 1.66 percent, below the 2.50 percent cap calculated for Scarsdale. A tax rate increase of 1.50 percent is projected for Scarsdale, and an increase of 2.31 percent for the Mamaroneck Strip.

In this Budget Issue, you will find a letter from the Board of Education, a frequently asked questions section, a summary of revenue and expenses, and important voter information, including a sample ballot. In addition to the budget vote, the ballot will also present three candidates for two positions on the Board of Education: Mayra Kirkendall-Rodríguez, Robert A. Klein, and Amber Yusuf, who are seeking first terms.

At its meeting on May 13, 2020, the Board of Education adopted the budget plan, which may be found on the District

website. The Scarsdale community will have the opportunity to vote on this plan BY MAIL ONLY this year, with ballots that must arrive by 5 p.m. on Tuesday, June 9, 2020.

Your participation in this vote is a critical part of our School District's operations. Please don't hesitate to let me know if you have questions or concerns.

With warm regards,

Dr. Thomas Hagerman
Superintendent of Schools

BUDGET QUESTIONS AND ANSWERS

Q: *WHAT DOES THE 2020-21 BUDGET ACHIEVE?*

A: The budget, which has gone through multiple iterations in response to present economic concerns, still preserves core curriculum, maintains current class size, invests in teacher training, and continues to advance initiatives in core educational programming, research, and technology.

At the elementary level, the budget funds an additional integrated Co-Teaching Special Education teacher, and a Special Education teacher and instructional aides to support a Special Education classroom that will serve students who previously would have been placed in out-of-District programs.

It also funds much-needed capital improvements, notably, decommissioning an aging, unused elevator at the High School, and targeted renovations at the High School Auditorium. The budget also supports maintenance and repairs as part of a comprehensive, long-term plan to address District needs.

Q: *HOW WERE BUDGET REDUCTIONS ACCOMPLISHED?*

A: The District has worked diligently to identify reductions that would not cause substantive harm to the Scarsdale educational experience. More than 30 budget reductions were enacted, in four categories: (1) Efficiencies: manageable deferrals that can be implemented in future budgets; (2) New Items: items that represent planned program improvements and/or defer needed work; (3) Safety: enhancements to the physical plant with regard to student and staff safety; and (4) Support for Core: items that maintain the excellence of our teaching and learning programs, and what we often refer to as our core instructional values. In isolation, most do not materially change any given program; however, if not reinstated

in the near future, collectively, they could cause an erosion in the District's ability to maintain the level of excellence expected by the community.

Q: *WHAT HAPPENS IF THE JUNE 9 BUDGET VOTE FAILS?*

A: In a normal election year, there would be time for a second vote, but this year that will not be possible. Therefore, if the budget does not pass, a contingency budget will be imposed, requiring that the tax levy be the same as last year. For Scarsdale, that would mean a \$2.4 million budget reduction, which would cause substantial changes to the Scarsdale educational program, including instructional personnel reductions. In addition to program and personnel cuts, a contingency budget prohibits equipment and leasing expenditures, and requires building use fees by all outside groups, including PTAs.

Q: *WHAT MAIN FACTORS DRIVE THE BUDGET?*

A: The same marketplace and demographic forces that affect families and businesses also affect all school districts, including healthcare, consumables, and energy costs.

Schools are a people-driven enterprise, operating in the public sector and highly-regulated by law. Approximately 80 percent of any school budget is committed to salaries and employee benefits. Teachers in Scarsdale are appropriately compensated by design, consistent with the value the community has long placed on retaining the best available talent. At the same time, the Board of Education remains mindful of the interplay between the need to maintain its landmark schools and the need to contain taxes.

In crafting this year's budget, we anticipated reductions in State aid, and revenues from sales tax and interest. We built those reductions into the budget, which we deemed crucial both for the short term in coping with changes brought about by the pandemic, and also in the interest of long-term financial stability.

Q: *WHY DOESN'T THE DISTRICT USE THE CONSUMER PRICE INDEX (CPI) AS A BUDGET TARGET?*

A: The Consumer Price Index (CPI) "market basket" is different from the education "market basket." Forces that drive the cost of consumer goods (food, e.g.) drive only some school costs. The reverse is also true: costs that drive the education market basket (textbooks, e.g.) don't necessarily affect consumers. In addition,



BUDGET QUESTIONS AND ANSWERS, CONTINUED

the school environment is highly regulated. Some major costs (special education, retirement, e.g.) are mandated and may create budget growth that is beyond local control.

The school budget is a financial plan to provide the breadth of programs and services the community expects. The Board considers current economic conditions as it makes that plan, but the investment required to achieve its objectives may not coincide with CPI growth.

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

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

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

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

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

New York law limits growth of local tax levies to no more than two percent, or CPI, whichever is less, unless 60 percent of the governing body (towns, villages, etc.) or the voters (school districts) approve a budget with higher growth. This cap is adjusted by several factors, including real property growth, excessive pension increases, and capital appropriations. The actual allowable levy growth, therefore, will almost never be two percent. This year, Scarsdale's maximum allowable levy is 2.50 percent. Although the Board didn't use the tax levy cap as a target, proposed levy growth of 1.66 percent is below the ceiling applicable in Scarsdale. The tax rate, which is dependent on property assessments as prepared by each town's assessor, the equalization rate as determined by the State, and the tax levy, is projected to rise by 1.50 percent for Scarsdale and by 2.31 percent for the Mamaroneck Strip.

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

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

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



SAMPLE BALLOT FOR DISTRICT ELECTION AND BUDGET VOTE

*Eligible voters will be mailed an official ballot.
You cannot use this ballot for voting. This is a sample.*

Scarsdale Union Free School District Election and Budget Vote Absentee Ballot — June 9, 2020

SCHOOL BOARD MEMBERS: VOTE FOR A TOTAL OF TWO (2) CANDIDATES		
<input type="checkbox"/> Mayra Kirkendall-Rodríguez	<input type="checkbox"/> Robert A. Klein	<input type="checkbox"/> Amber Yusuf
Write-in:		Write-in:

INSTRUCTIONS

- 1) Please use a pen to fill out the ballot.
- 2) Vote for up to **two (2)** candidates or qualified individuals for School Board.
- 3) To vote for a candidate whose name is printed on this ballot, make a single "X" mark in the square next to the name(s) of the candidates.
- 4) To vote for a qualified person whose name does not appear on the ballot, write their name on the line labeled "write-in."
- 5) **If you vote for more than two (2) School Board candidates, including any "write-ins," your vote will not count as to that item.**
- 6) To vote on the budget resolution make a single "X" mark in one of the squares contained in the box. Any mark in a voting square other than a single "X" mark will render the ballot void as to that item. Any other mark or erasure on this ballot, or tearing or defacing this ballot, makes the ballot void.

BUDGET RESOLUTION







YES

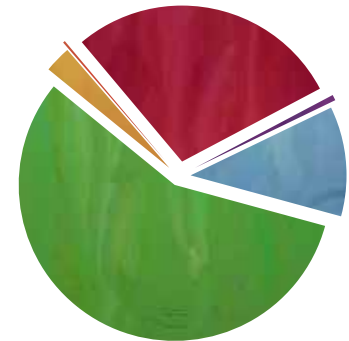
NO

RESOLVED, that the sum of One Hundred Sixty Two Million, Six Hundred Ninety-Six Thousand, Three Hundred Sixteen Dollars (\$162,696,316) shall be appropriated to meet the estimated expenditures for school purposes for the school year 2020-21, and that the Board of Education is authorized to levy the necessary taxes to meet the same.

BUDGET SUMMARY

PROPOSED 2020-21 EXPENDITURES

General Support	\$ 18,527,190	
Instruction	92,167,130	
Pupil Transportation	4,504,378	
Community Services	370,927	
Undistributed	46,167,691	
Transfer to Other Funds	959,000	
TOTAL	\$ 162,696,316	



—WHAT ACCOUNTS FOR THE PROPOSED BUDGET INCREASE?—

Major Components of Budget Growth	\$ Change	% of Budget Change
Negotiated salaries	1,660,066	1.03%
Employee benefits, not including health insurance	1,234,988	0.77%
Instructional improvement, including additional staffing	837,361	0.52%
Special Education, net of salaries	921,087	0.47%
Plant improvement and capital projects	(1,055,000)	(0.66%)
Health insurance	(562,752)	(0.35%)
Debt service	(273,103)	(0.17%)
Other reductions	(848,929)	(0.43%)
Total Budget Growth	\$1,913,719	1.19%

EXPENDITURES—MAJOR EXPENSE SECTIONS

	Total 2019-20 Proposed Budget	Administrative 2020-21 Proposed Budget	Program 2020-21 Proposed Budget	Capital 2020-21 Proposed Budget	Total 2020-21 Proposed Budget	Budget to Budget \$ Increase (Decrease)	Budget to Budget % Increase (Decrease)
General Support	\$19,909,692	\$6,087,660	\$31,160	\$12,408,370	\$18,527,190	(\$1,382,502)	(6.94%)
Instruction	89,214,646	5,198,095	86,969,036	0	92,167,130	2,952,484	3.31%
Pupil Transportation	4,366,374	118,233	4,111,145	275,000	4,504,378	138,004	3.16%
Community Services	362,323	0	370,927	0	370,927	8,604	2.37%
Undistributed	45,749,562	3,548,330	29,774,731	12,844,630	46,167,691	418,129	0.91%
Transfer to Other Funds	1,180,000	0	95,000	864,000	959,000	(221,000)	(18.73%)
Total Expenditures	\$160,782,597	\$14,952,318	\$121,352,000	\$26,391,999	\$162,696,316	\$1,913,719	1.19%



GENERAL SUPPORT

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

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

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

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

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

GENERAL SUPPORT

	2019-20 Adopted Budget	2020-21 Proposed Budget	Budget to Budget \$ Increase (Decrease)	Budget to Budget % Increase (Decrease)
Board of Education	\$61,672	\$64,368	\$2,696	4.37%
Central Administration	2,761,739	2,757,761	(3,978)	(0.14%)
Plant Department	13,476,682	12,408,370	(1,068,312)	(7.93%)
Administrative Technology	1,259,746	1,108,176	(151,570)	(12.03%)
Special Items	2,349,853	2,188,515	(161,338)	(6.87%)
Total General Support	\$19,909,692	\$18,527,190	(\$1,382,502)	(6.94%)



SPECIAL PROJECTS

This budget provides funds for a safe and secure environment for students and staff.

Attending to maintenance issues in a timely manner prevents costly expenditures in future years, assures a healthy and safe learning environment, and preserves the value of the facilities.

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

- At the High School, an aging, unused elevator in the Science wing

must be decommissioned and will be converted into additional storage space.

- Elevator upgrades at the Middle School and High School require additional funding, as bids came in over the original budget. An additional amount sufficient to complete the work is available from reserves due to a surplus from the Quaker Ridge and Fox Meadow air conditioning project.
- High School Auditorium renovations for safety and to

improve the student experience.

- District-wide roof repair, brick repointing, and asbestos abatement associated with the replacement of aged floor tiling.
- At all seven buildings, small repair and replacement projects identified by the Building Conditions Survey as having an impact on the safety, security, health, or comfort of building occupants.

FACILITIES IMPROVEMENTS

		2020-2021 Appropriation
Middle School	Elevator upgrades	164,000
High School	De-commission elevator; renovate space into storage	200,000
	Auditorium renovations	700,000
District-wide	Roofing repairs and brick repointing	250,000
	Small project items identified in the Building Conditions Survey	100,000
	Asbestos abatement	75,000
TOTAL FACILITIES IMPROVEMENTS		\$1,489,000
Budget Category	Plant improvement projects	\$625,000
	Transfer to Capital Fund	\$864,000
TOTAL FUNDING		\$1,489,000



INSTRUCTION

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

ADMINISTRATION AND PROGRAM DEVELOPMENT

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

TEACHING AND SPECIAL EDUCATION

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

State and federal laws regulate much of the Special Education program for all eligible children ages 3 to 21. Scarsdale provides

a comprehensive system of services that complies with these mandates. To the maximum extent appropriate, students participate in the general education curriculum, but may also receive added support in general education classrooms, part-time special class settings (Learning Resource Centers), and full-time special class settings. In addition to academic instruction, the program addresses physical, health, language, and emotional needs by offering counseling, nursing, occupational therapy, physical therapy, and other support.

INSTRUCTIONAL TECHNOLOGY SUPPORT

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

STUDENT SERVICES

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

INSTRUCTION

	2019-20 Adopted Budget	2020-21 Proposed Budget	Budget to Budget \$ Increase (Decrease)	Budget to Budget % Increase (Decrease)
Administration and Program Improvement	\$6,581,847	\$6,602,206	\$20,359	0.31%
Day School Program	58,755,809	59,943,392	1,187,583	2.02%
Special Education	14,281,834	15,855,946	1,574,112	11.02%
Instructional Support	2,051,235	2,073,466	22,231	1.08%
Student Services	7,543,921	7,692,120	148,199	1.96%
Total Instruction	\$89,214,646	\$92,167,130	\$2,952,484	3.31%



PUPIL TRANSPORTATION

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

The District provides transportation for:

- Students residing more than 1.5 miles from the District school they attend (approximately 40 percent of 4,700 students).
- Students living at least 1.5 miles from private/parochial schools they attend that are located within a 15-mile radius.
- Classified special education students attending District-approved programs outside Scarsdale, without regard to distance, if required by their individual learning plans.
- Students attending school-related field trips and student transportation to athletic and other extracurricular events.

Contractual Services includes maintenance/repair of the District's bus/car fleet, and transportation not provided by District vehicles. Since 1991, the District has contracted with the Village of Scarsdale for inspections, scheduled maintenance, and repairs. This cost-effective relationship has improved the efficiency and effectiveness of our maintenance program, as evident from outstanding report cards on fleet maintenance from the State Department of Transportation.

PUPIL TRANSPORTATION

	2019-20 Adopted Budget	2020-21 Proposed Budget	Budget to Budget \$ Increase (Decrease)	Budget to Budget % Increase (Decrease)
District-Operated Vehicles				
Salaries	\$2,495,459	\$2,615,548	\$120,089	4.81%
Equipment	254,600	279,000	24,400	9.58%
Supplies/Materials/Other	328,325	282,025	(46,300)	(14.10%)
Total District-Operated Vehicles	3,078,384	3,176,573	98,189	3.19%
Contractual Services				
Vehicle Maintenance & Repair	1,130,685	1,169,800	39,115	3.46%
Maintenance Facility Lease	126,305	126,305	0	0.00%
All Other Contractual Services	31,000	31,700	700	2.26%
Total Contractual Services	1,287,990	1,327,805	39,815	3.09%
Total Pupil Transportation	\$4,366,374	\$4,504,378	\$138,004	3.16%



COMMUNITY SERVICES

Community Services provides funds for civic activities and the annual school census.

Civic activities included in the Community Services budget include community activities sponsored by the Village Recreation Department, student groups, and community groups. These programs are usually scheduled in the evenings and on weekends. These funds cover custodial overtime related to these activities. Although the District receives a limited amount of reimbursement from some groups for these services, most of the costs are borne directly by the District as a community service. Funds for the school census function are also budgeted here.

COMMUNITY SERVICES

	2019-20 Adopted Budget	2020-21 Proposed Budget	Budget to Budget \$ Increase (Decrease)	Budget to Budget % Increase (Decrease)
Civic Activities				
Recreation Dept.	\$54,241	\$55,868	\$1,627	3.00%
Community Groups	41,552	42,799	1,247	3.00%
School Functions	162,112	166,975	4,863	3.00%
Total Civic Activities	257,905	265,642	7,737	3.00%
Census	104,418	105,285	867	0.83%
Total Community Services	\$362,323	\$370,927	\$8,604	2.37%



UNDISTRIBUTED EXPENSES

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

Teachers' Retirement System/Employees' Retirement System (TRS/ERS) assessments are mandatory contributions. The required 2019-20 contribution for ERS was 14.5 percent of salary. The 2020-21 rate will decrease to 14.3 percent. The TRS contribution rate for 2019-20 was 8.9 percent of salary. The 2020-21 rate increases to 9.5 percent.

The proposed budget for the District's self-insured health plan shows a decrease of 3.2 percent. All employees eligible for health insurance contribute to premiums via payroll deduction and substantial co-payments. The District continues to rely on stop-loss insurance to reduce its risk from excessive claims volatility; the health insurance reserve provides an additional safeguard.

Included in this category is debt service associated with voter-approved bond projects including an estimated amount scheduled to be borrowed in 2020 associated with the February 2018 Bond approval. In recent years the District has refinanced much of its outstanding debt at a savings of more than \$5 million, taking advantage of low interest rates. This category also includes installment payments for the District's long-range technology plan. The District plans to purchase \$1.55 million in computer equipment as part of its cyclical replacement plan, the second year of this amount.

UNDISTRIBUTED EXPENSES

	2019-20 Adopted Budget	2020-21 Proposed Budget	Budget to Budget \$ Increase (Decrease)	Budget to Budget % Increase (Decrease)
Employee Benefits				
Pension	\$8,536,023	\$9,248,729	\$712,706	8.35%
Health Insurance	17,327,734	16,764,982	(562,752)	(3.25%)
Social Security/Medicare	6,506,251	6,748,467	242,216	3.72%
Dental Insurance	1,245,671	1,284,624	38,953	3.13%
Life Insurance	209,102	209,102	0	0.00%
Workers' Compensation	620,000	645,510	25,510	4.11%
All Other Benefits	1,278,420	1,494,023	215,603	16.86%
Total Employee Benefits	35,723,201	36,395,437	672,236	1.88%
Debt Service				
Lease Purchases	2,412,081	2,431,077	18,996	0.79%
Bonds	7,614,280	7,341,177	(273,103)	(3.59%)
Total Debt Service	10,026,361	9,772,254	(254,107)	(2.53%)
Total Undistributed	\$45,749,562	\$46,167,691	\$418,129	0.91%



REVENUE

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

The 2020-21 State Aid revenue estimate is \$5,973,493, a decrease of \$844,514, or 12.39 percent, due to a projected pandemic deficit reduction caused by State revenue shortfalls.

Another source of revenue is prior-year surplus. The current year’s budget returns \$1.75 million to taxpayers as an offset to next year’s tax levy. This is a \$650,000 increase. In addition, the District will transfer \$932,153 from its reserves to offset tax growth including \$700,000 from the Debt Service Reserve specifically for the targeted renovation work in the High School Auditorium.

Westchester County sales tax revenue is apportioned between the County, towns and villages, and school districts. This revenue will be reduced this year due to the impact of the pandemic. Other receipts include interest from investment of District funds which has also been reduced from initial projections due to the impact of the pandemic; charges to other districts for mandated health services for students at Immaculate Heart of Mary; fees for use of school buildings; boundary line taxes; and tuition from out-of-District special education students.

Property Tax Levy: The Board of Education determines the total funds needed to operate the District. Anticipated revenues from sources other than taxes (as described above) are subtracted from this total; the balance comes from local property taxes from the towns of Scarsdale and a small part of Mamaroneck. An increase in Scarsdale’s equalization rate for the 2020-21 property tax allocation has proportionately decreased the amount of taxes Scarsdale residents are responsible for as compared to Mamaroneck Strip residents.

The proposed tax levy of \$151,128,318 reflects growth of 1.66 percent, which is below the 2.50 percent maximum permitted under tax cap legislation calculated for Scarsdale.

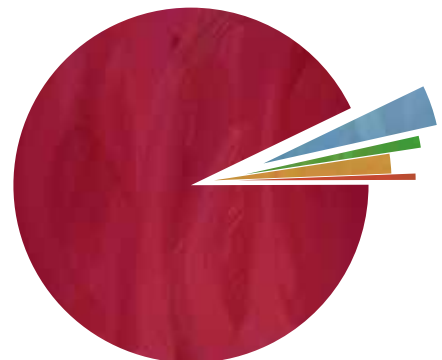
The proposed budget represents a budget increase of 1.19 percent. A tax rate increase of 1.50 percent is projected for Scarsdale and an increase of 2.31 percent for the Mamaroneck Strip. A portion of the tax levy comes from the School Tax Relief Program (STAR).

REVENUE—MAJOR REVENUE SOURCES

	Total 2019-20 Adopted Budget	Total 2020-21 Proposed Budget	Budget to Budget \$ Increase (Decrease)	Budget to Budget % Increase (Decrease)
State Aid	\$6,818,007	\$5,973,493	(\$844,514)	(12.39%)
Prior Year Surplus	1,100,000	1,750,000	650,000	59.09%
Other Receipts	3,749,373	2,912,352	(837,021)	(22.32%)
Transfer From Reserves	453,153	932,153	479,000	0.00%
Tax Levy/STAR	148,662,063	151,128,318	2,466,255	1.66%
Total Revenue	\$160,782,596	\$162,696,316	\$1,913,720	1.19%

PROPOSED 2020-21 REVENUES

State Aid	\$ 5,973,493	●
Prior Year Surplus	1,750,000	●
Other Receipts	2,912,352	●
Transfer from Reserves	932,153	●
Tax Levy/STAR	151,128,318	●
TOTAL	\$ 162,696,316	



COMPARISONS WITH OTHER WESTCHESTER/PUTNAM/ROCKLAND SCHOOL DISTRICTS

The Scarsdale Public Schools constitute one of 54 school districts in the Westchester/Putnam/Rockland region. The Clearinghouse of Educational Services, Putnam Northern Westchester BOCES, annually develops a comparative study of these 54 districts. Dates below are the most recent available.

Per Pupil Expenditures, 2017-18 Actual Expenditures	<u>Rank Order</u>	<u>Total Expend. Per Pupil</u>
	1 Highest	\$56,410
	9 Scarsdale	\$32,318
	Median	\$28,489
True Tax Rates (the relationship between property taxes and the value of real estate) using 2018-19 final State Equalization Rates.	<u>Rank Order</u>	<u>True Tax Rate</u>
	1 Highest	\$27.42
	44 Scarsdale	\$13.87
	Median	\$17.91
Total Instructional Cost 2017-18 Actual Expenditures	<u>Rank Order</u>	<u>Instructional Cost Per Pupil</u>
	1 Highest	\$26,700
	18 Scarsdale	\$13,180
	Median	\$12,532
Central Administrative & Board of Education Costs Per Pupil 2017-18 Actual Expenditures	<u>Rank Order</u>	<u>Admin. Costs Per Pupil</u>
	1 Highest	\$2,913
	35 Scarsdale	\$ 540
	Median	\$ 714
Debt Service Per Pupil 2017-18 Actual Expenditures	<u>Rank Order</u>	<u>Debt Service Per Pupil</u>
	1 Highest	\$11,071
	12 Scarsdale	\$ 2,092
	Median	\$ 1,566



Insight

Scarsdale Public Schools
2 Brewster Road, Scarsdale, NY 10583

BOARD OF EDUCATION

Pamela Fuehrer, President
Alison Tepper Singer, Vice President

Karen Ceske
Carl Finger
Christopher Morin
Ron Schulhof
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Superintendent of Schools
Dr. Thomas Hagerman

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

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

VOTE

- There is no in-person voter registration this year.
- Voting will take place by mail-in ballot only.
- Mail-in ballots with postage-paid reply envelopes will be sent to every registered voter and to qualified voters by request. To request a ballot, visit the Voter Information page on the District web site.

VOTER ELIGIBILITY

FOR THE JUNE 9, 2020, BUDGET VOTE AND SCHOOL BOARD ELECTION

Any qualified voter shall be entitled to vote via absentee ballot. Voters are qualified if they are: (a) a U.S. citizen; (b) at least 18 years old; (c) a resident of the District for at least 30 days prior to June 9th ; and (d) not otherwise ineligible to vote under Section 5-106 of the Election Law.