

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

**Proposed  
Budget  
2021-22**

For the Fiscal Year  
Commencing July 1, 2021

April 12, 2021

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## Total Budget and Tax Levy

### 2020-21 Adopted Budget and 2021-22 Proposed Budget

	2020-21	2021-22	\$ Difference	% Difference
Total Budget (See Page 18)	\$ 162,696,316	\$ 166,862,755	\$ 4,166,440	2.56%
Actual Tax Levy (See Page 11)	\$ 151,128,318	\$ 154,374,399	\$ 3,246,081	2.15%
Allowable Tax Levy Per Tax Cap Calculation (See Page 14)***	\$ 151,128,318	\$ 154,393,465	\$ 3,265,147	2.16%
Tax Cap Amount (under) over Levy (See Page 14)	(See **** below)	\$ (19,065)	\$ (19,065)	(0.01%)

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

\*\*\* The Tax Levy for 2020-21 was less than the maximum allowable levy under NYS Law. The 2020-21 levy shown above is the actual levy, not the maximum that would have been allowed which was \$152,373,482 and was (\$1,245,164) under the allowable Tax Cap.

## What Accounts for the Proposed Budget Growth?

	2020-21 Budget	\$ 162,696,316	
	2021-22 Proposed Budget	\$ 166,862,755	
	(+)	4,166,439	2.56%
		<b>Budget</b>	<b>Proportion</b>
	<b>2021-22</b>	<b>Percentage</b>	<b>Of Total</b>
<b>Major Components of Budget Growth</b>	<b>\$ Change</b>	<b>% Change</b>	<b>% Change</b>
Teaching Salaries (Not including 2.4FTE new staff; not including 15 projected retirements)	1,571,761	0.97%	37.7%
Employee Benefits: Health Insurance Increase	922,074	0.57%	22.1%
COVID Contingency - Funded entirely from Prior Year Surplus - No Current Year Tax Impact	800,000	0.49%	19.2%
Salaries - All other changes	418,251	0.26%	10.0%
5.0 FTE Cleaners - Salary only	245,270	0.15%	5.9%
2.0 FTE New Teaching Staff - Unassigned positions	220,000	0.14%	5.3%
2.0 FTE New Teaching Staff - Special Ed (Integrated Co-Teaching)	220,000	0.14%	5.3%
Aides - Increase in overall budget	197,944	0.12%	4.8%
Transfer to School Lunch Fund - Phase 1 to cover anticipated deficits	175,000	0.11%	4.2%
Security - Contracted security monitors and related equipment and supplies	169,315	0.10%	4.1%
Plant Operations & Maintenance, excluding Plant Improvements and Utilities and security	160,773	0.10%	3.9%
Increase in Debt Service Budget, net of computer lease	150,654	0.09%	3.6%
Increase Interscholastic Athletics Budget - mostly increase in athletic trainers, facility rental and live streaming	144,839	0.09%	3.5%
Instructional and Administrative Technology	132,139	0.08%	3.2%
BOCES Admin & Capital Charges	55,745	0.03%	1.3%
Increase in Sustainability budget	47,500	0.03%	1.1%
0.4 FTE New Teaching Staff - Speech	44,000	0.03%	1.1%
Computer Lease Financing - Stage 4 of 4 and increase from \$1.5M to \$1.55M	14,567	0.01%	0.3%
Plant Department - Slight increase in Utilities	9,618	0.01%	0.2%
Employee Benefits - TRS and ERS ONLY	8,750	0.01%	0.2%
Slight increase in Transportation budget	606	0.00%	0.0%
Projected Teacher Retirements (15 @\$60,000 each, less \$10,000 early notice payment)	(750,000)	(0.46%)	(18.0%)
Decrease in Transfer to Capital Projects	(379,000)	(0.23%)	(9.1%)
Decrease in Tax Certiorari Budget Line	(350,000)	(0.22%)	(8.4%)
Decrease in Special Education, net of salaries.	(66,591)	(0.04%)	(1.6%)
Employee Benefits: all other (except TRS, ERS, and Health Insurance)	(49,742)	(0.03%)	(1.2%)
Decrease in School Bus Purchases	(14,400)	(0.01%)	(0.3%)
Other - net of all other increases /(decreases)	67,366	0.04%	1.6%
<b>Total Budget Increase</b>	<b>4,166,439</b>	<b>2.56%</b>	<b>100.00%</b>

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

The Scarsdale Public Schools constitute one of 54 school districts in the Westchester / Putnam / Rockland region. The Clearinghouse of Educational Services, Putnam / Northern Westchester BOCES annually develops a comparative study of these 54 districts. Note: Many districts did not submit updated data, therefore we are unable to update this schedule for 2018-19 & 2019-20 actuals. NOTE: This data has not been updated from last year and is the best available data as of 1-29-21.

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

## **Enrollment Summary**

The enrollment projection for the 2021-22 school year forecasts an increase of 87 students in total pupil population from 4,630 to 4,717.

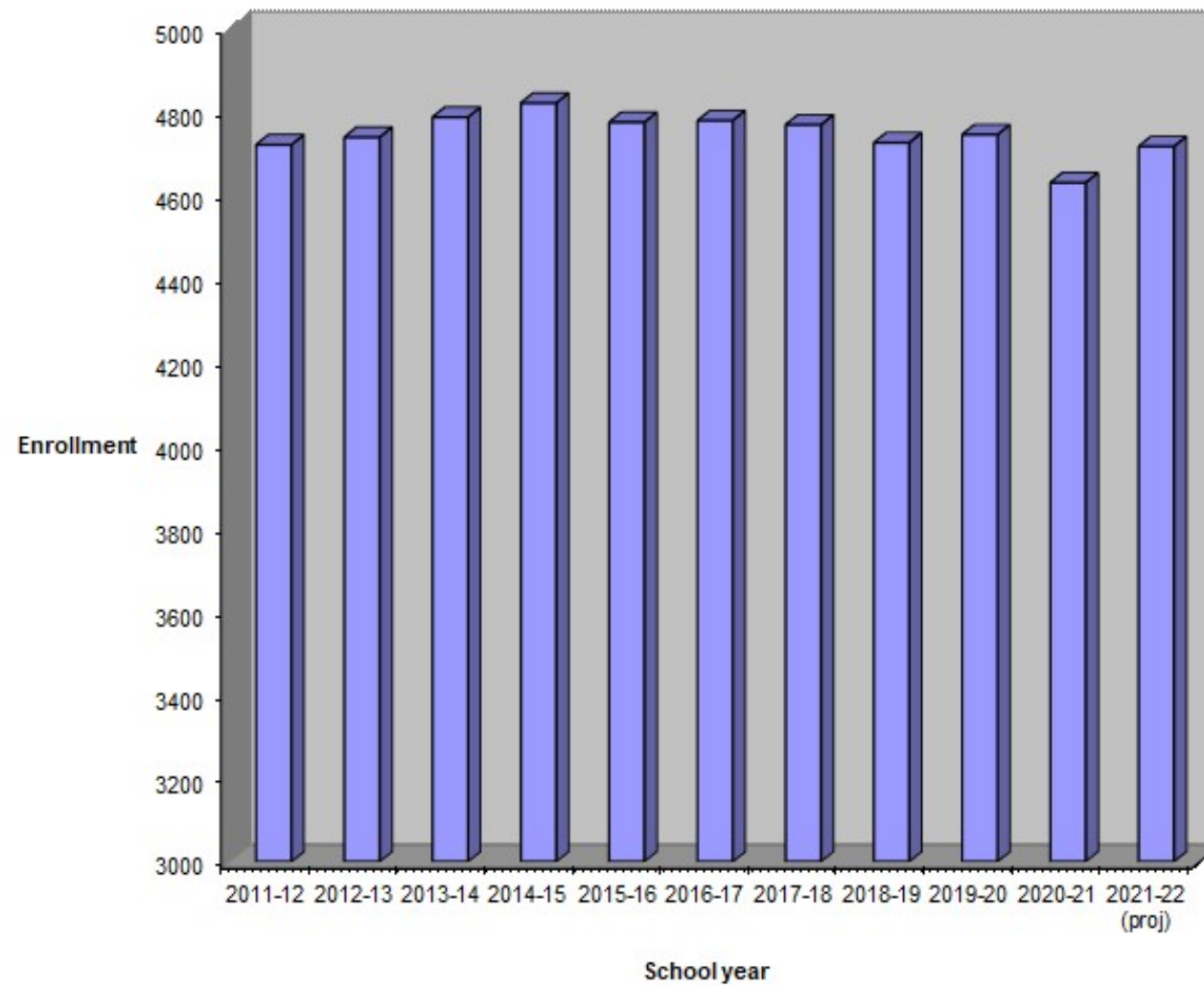
The projected K-5 enrollment forecasts an increase of 88 students at the elementary level from the current population of 1,964 to 2,052 pupils.

The projected enrollment for grades 6 through 8 at the Middle School is 1,150 pupils, a decrease of 4 over the 1,154 enrolled in 2020-21.

The High School enrollment is projected to increase by 3 pupils from the current 1,512 to 1,515.

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

## DISTRICT ENROLLMENT - 10 YR TREND



**Please proceed to the next page**

## **Staffing Summary**

The proposal increases professional staffing by a net of 10 FTE above the budgeted 2020-21 base of 479.2. The 2020-21 actual professional staffing was increased to 486.8 to account for the addition of virtual-only teachers, an additional special education teacher, and an additional ENL teacher, making the net actual to budget increase 2.4 FTE. There is a 5.2 FTE budget increase in the Civil Service staffing in 2021-22, inclusive of the addition of cleaners to each elementary building, resulting in 154.7 FTE. Overall, the proposed budget supports a professional staff of 489.2 FTE and a Civil Service staff of 154.7 FTE.

### **Elementary Schools**

Projected elementary enrollment, class-size guidelines and program needs determine elementary school staffing. The proposed 104 elementary classroom sections are projected to be two more than in the 2020-21 budget (though 2020-21 actual included 108 sections to account for virtual only instruction). In addition to the 104 class-size sections, there are currently 13 co-taught classes and two special classes serving the needs of our special education students along the continuum of services. The 2021-22 enrollment projects the need for an additional 1.0 FTE for the integrated co-teaching classes, bringing the total to 14. The budget also includes the addition of 4.0 FTE as an enrollment contingency to account for the possibility of continued virtual only instruction for some students in the fall, along with any unanticipated enrollment increases. The proposal maintains the District's class size maximum of 22 pupils for grades K through 3, and 24 for pupils for grades 4 and 5. This class-size practice results in an average class size of approximately 20 pupils.

### **Middle School**

The proposed staffing remains flat for 2021-22 at 107.1 FTE positions at the Middle School.

### **High School**

The proposed budget supports 159.4 FTE, which includes the addition of 1.0 FTE special education teachers, and an increase in Speech services from 0.6 to a full 1.0 FTE position.

### **District-wide**

The 19.4 FTE District-wide positions include central office administrators and teacher leadership positions assigned across the schools and across the grades. The proposed staffing for 2021-22 mirrors that of 2020-21, with no increases or decreases.

### **Civil Service**

The Civil Service staff is comprised of nurses, occupational therapists, secretaries, custodians, maintenance and grounds workers along with middle managers and District services personnel. The proposed budget continues 5.0 FTE cleaner positions that were added after the 2020-21 budget was adopted, and also includes an additional 0.2 FTE for the psychologist secretary at Scarsdale Middle School, a change proposed but eliminated in the 2020-21 budget process. The overall result in a budgeted staff of 154.7 FTE, a budget to budget increase of 5.2 FTE.

### **Paraprofessional**

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

### **Bus Drivers**

The District employs 63 part-time bus drivers to meet the needs of the transportation program.

**TOTAL DISTRICT-WIDE STAFFING**

	<b><u>Budget 2020-21</u></b>	<b><u>Actual 2020-21</u></b>	<b><u>Proposed Budget to Actual Increase (Decrease)</u></b>	<b><u>Projected 2021-22</u></b>
High School	158.0	158.0	1.4	159.4
Middle School	107.1	107.1	0.0	107.1
Elementary Schools	194.7	201.3	2.0	203.3
District-wide	19.4	20.4	-1.0	19.4
Total Professional	479.2	486.8	2.4	489.2
Civil Service Personnel	149.5	160.0	-5.3	154.7
<b>Total District-wide Staffing</b>	<b>628.7</b>	<b>646.8</b>	<b>-2.9</b>	<b>643.9</b>

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



## Staffing Ratios Compared to County and Region\*

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

### Number of Students Per Staff Member

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

**NOTE: This data has not been updated by NYS for 2019-20 yet - as of 1-20-21.**

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

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## REVENUE SUMMARY

Major Revenue Sections	2019-20 Actual Revenue	2020-21 Adopted Budget	2020-21 Estimated Revenue	2021-22 Proposed Budget	Net Increase (Decrease)	% Inc (Dec) Budget to Budget	% Inc (Dec) Estim. Rev. to Budget
I STATE AID	6,980,736	5,973,493	5,915,967	6,300,079	326,586	5.47%	6.49%
II PRIOR YEAR SURPLUS	1,100,000	1,750,000	1,750,000	2,225,000	475,000	27.14%	27.14%
III OTHER RECEIPTS *	3,947,864	2,912,352	2,949,727	3,361,526	449,174	15.42%	13.96%
IV TRANSFER FROM RESERVES	386,974	932,153	68,153	601,751	(330,402)	(35.45%)	782.94%
V TAX LEVY / STAR	148,662,606	151,128,318	151,128,318	154,374,399	3,246,081	2.15%	2.15%
<b>TOTAL REVENUE</b>	<b>161,078,180</b>	<b>162,696,316</b>	<b>161,812,165</b>	<b>166,862,755</b>	<b>4,166,438</b>	<b>2.56%</b>	<b>3.12%</b>

\* Also includes Sales Tax Revenue, and PILOT Tax Revenue.

## **Revenue Narrative**

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

### **STATE AID**

The 2021-22 State Aid revenue is estimated at \$6,300,079, a 6.49% increase over the current year's projected actual. The Governor's current proposed budget for 2021-22 was basically flat, however NYS currently has an estimated \$15 Billion deficit. Our 2020-21 and 2021-22 estimates include a Pandemic Deficit Reduction (PDR) of \$920,488 similar to the annual adjustments made related to the financial crisis of a decade ago. It should be noted the Deficit reductions from the financial crisis a decade ago lasted six years. The District began to receive Building Aid in 2018-19 related to the substantially completed \$18.12 million Bond (2014) project. Building Aid related to the \$64.9 million Bond (2018) Project will begin in 2020-21 and will result in the \$367,368 increase in building aid estimated for the 2021-22 school year. However, the Building Aid related to major projects from 17-18 years ago will end resulting in significant net decreases in Building Aid beginning in the 2023-24 budget year.

### **PRIOR YEAR SURPLUS**

This budget returns current year surplus of \$2,250,000 to offset next year's tax levy. This is \$500,000 greater than the 2020-21 level. \$800,000 of the \$2,250,000 is directly related to the \$800,000 COVID contingent expense budget that is currently part of the 2021-22 school year Budget.

### **COUNTY SALES TAX**

The County sales tax is apportioned between the County, towns and villages and school districts, according to statute. Of the three levels of government, school districts receive the smallest percentage. In 2019, the County increased the Sales Tax and the allocation to schools which was estimated to bring approximately 40% more in revenue than previous years. For 2020-21, the estimated sales tax revenue budget was decreased by 25% to attempt to capture the anticipated reductions in spending as a result of the COVID shutdowns throughout the County. A full year of collections for 2020-21 was originally expected to record \$1,525,000 in Sales Tax revenues, but was later reduced to \$1,143,750. Fortunately the decrease in spending appears to be much less than we expected. We now expect to collect \$1,422,783 for 2020-21 and are projecting 2021-22 to be back to normal with a budget of \$1,550,000.

### **OTHER RECEIPTS**

This category includes interest from investment of District funds, charges to other districts for mandated services for students at Immaculate Heart of Mary, fees for use of school buildings by community groups, taxes collected by other municipalities when property lines cross District boundaries, and income from miscellaneous sources. The District also receives tuition for out-of-District students who attend special education classes in Scarsdale; currently one student. Interest income for 2020-21 has been very minimal as a result of the recent decrease in the federal funds rate to near zero. We expect 2021-22 to rebound slightly and have kept the budget flat year to year, while other revenues such as boundary line taxes are also projected to remain flat. In 2019-20 building rental revenue was \$78,000 under-budget and we have not rented our buildings in 2020-21 resulting in a \$116,000 deficit. We anticipate 2021-22 to be back to normal and have kept the budget flat year to 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. Equalization rates set by the Westchester County Tax Commission and the assessment rolls of the two municipalities determine the taxes to be allocated and collected from each municipality. Scarsdale's Equalization Rate changed from 0.9475 last year to 0.9880 for 2020-21 causing a shift and increasing the amount of property tax that Mamaroneck residents are responsible for as compared with Scarsdale residents. The assessments on Page 15 used in calculating the Tax Rate on Page 16 are estimates and will not be finalized until June; therefore the actual Tax Rate will differ somewhat from these estimates.

The "maximum allowable tax levy limit" will vary from district to district. Under the New York State "tax cap" law, the District's tax levy for 2021-22 may increase by 2.16% as shown on page 14. This budget proposes tax levy growth of 2.15%, which is below the maximum allowable under the law. A more detailed discussion and calculation of the tax levy limit is shown on pp. 13-14. In addition, under current law a portion of the tax levy comes from the School Tax Relief Program (STAR). Please see **Appendix C** for the STAR tax calculations for the "average home" and to determine if your home and your income level qualifies for the STAR program.

## 2020-21 PROJECTED REVENUE BUDGET

	ACTUAL 2019-20	ADOPTED BUDGET 2020-21	ESTIMATED ACTUAL 2020-21	PROPOSED BUDGET 2021-22	% INCREASE (DECREASE) Bud to Bud	% INCREASE (DECREASE) Bud to Act
<b>STATE AID</b>						
Foundation Aid	3,453,212	3,491,710	3,491,710	3,526,627	1.00%	1.00%
Building Aid	2,062,986	2,010,482	1,786,200	2,153,568	7.12%	20.57%
Transportation Aid	303,789	302,740	300,655	303,662	0.30%	1.00%
Pupils With Disabilities Aid (most rolled into Foundation Aid)	226,697	225,484	300,615	275,000	21.96%	(8.52%)
BOCES Aid	525,794	455,406	549,641	550,000	20.77%	0.07%
Textbook and Library Aid	331,903	334,028	333,692	337,029	0.90%	1.00%
Computer Software Aid	73,702	74,131	73,942	74,681	0.74%	1.00%
Other State Aid	2,653	-	-	-	#DIV/0!	#DIV/0!
Grant-in-Aid	-	-	-	-	0.00%	0.00%
Pandemic Deficit Reduction (NYS)	-	(920,488)	(920,488)	(920,488)	0.00%	0.00%
<b>TOTAL STATE AID</b>	<b>6,980,736</b>	<b>5,973,493</b>	<b>5,915,967</b>	<b>6,300,079</b>	<b>5.47%</b>	<b>6.49%</b>
<b>NYS STAR AID GRANT</b>	<b>2,334,235</b>	<b>2,275,000</b>	<b>2,049,707</b>	<b>1,900,000</b>	<b>(16.48%)</b>	<b>(7.30%)</b>
<b>PRIOR YEAR SURPLUS</b>	<b>1,100,000</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>2,225,000</b>	<b>27.14%</b>	<b>27.14%</b>
<b>COUNTY SALES TAX</b>	<b>1,386,435</b>	<b>1,143,750</b>	<b>1,422,783</b>	<b>1,550,000</b>	<b>35.52%</b>	<b>8.94%</b>
<b>OTHER RECEIPTS</b>						
Interest From Investments	997,758	266,000	63,750	266,000	0.00%	317.25%
Interest From Reserves	114,491	26,000	6,375	26,000	0.00%	307.84%
Health Services - Parochial and Private Schools	156,721	169,000	159,000	169,000	0.00%	6.29%
Building Use Fees	38,295	116,000	0	116,000	0.00%	#DIV/0!
Boundary Line Taxes	551,752	525,000	555,000	525,000	0.00%	(5.41%)
Miscellaneous	438,757	345,000	438,757	345,000	0.00%	(21.37%)
Tuition - Special Education	87,909	91,800	81,000	91,800	100.00%	13.33%
<b>TOTAL OTHER RECEIPTS</b>	<b>2,385,683</b>	<b>1,538,800</b>	<b>1,303,882</b>	<b>1,538,800</b>	<b>0.00%</b>	<b>18.02%</b>
<b>PROPERTY TAX LEVY</b>	<b>148,662,606</b>	<b>151,128,318</b>	<b>151,128,318</b>	<b>154,374,399</b>	<b>2.15%</b>	<b>2.15%</b>
Reduction due to STAR Program	(2,334,235)	(2,275,000)	(2,049,707)	(1,900,000)	(16.48%)	(7.30%)
PILOT Tax Revenue	175,746	229,802	223,062	272,726	18.68%	22.26%
<b>NET PROPERTY TAX LEVY</b>	<b>146,504,117</b>	<b>149,083,120</b>	<b>149,301,673</b>	<b>152,747,125</b>	<b>2.46%</b>	<b>2.31%</b>
<b>GRAND TOTAL REVENUE (Prior to Capital Reserve)</b>	<b>160,691,206</b>	<b>161,764,163</b>	<b>161,744,012</b>	<b>166,261,004</b>	<b>2.78%</b>	<b>2.79%</b>
Transfer from Other Reserves (Amort. of Premium on Debt)	68,153	68,153	68,153	68,153	0.00%	0.00%
Transfer from Reserve for Retirement Contribution	0	0	0	48,598	0.00%	0.00%
Transfer from Debt Service Reserve	318,821	864,000	0	485,000	(43.87%)	#DIV/0!
Transfer from Reserves	386,974	932,153	68,153	601,751	(35.45%)	782.94%
<b>GRAND TOTAL REVENUE (Including Capital Reserve)</b>	<b>161,078,180</b>	<b>162,696,316</b>	<b>161,812,165</b>	<b>166,862,755</b>	<b>2.56%</b>	<b>3.12%</b>

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

<b>REVENUE CATEGORY</b>	<b>2014-2015 ACTUAL REVENUES</b>	<b>2015-2016 ACTUAL REVENUES</b>	<b>2016-17 ACTUAL REVENUES</b>	<b>2017-18 ACTUAL REVENUES</b>	<b>2018-19 ACTUAL REVENUES</b>
<b><u>STATE AID</u></b>					
Operating Aid / FLEX / Foundation Aid	\$ 3,482,036	\$ 3,310,392	\$ 3,310,391	\$ 3,401,096	\$ 3,453,212
Building Aid	2,161,373	2,161,373	2,445,257	2,149,843	2,062,986
Transportation Aid	298,954	306,298	286,823	290,873	303,789
Pupils with Disabilities Aid	-	393,527	218,938	229,060	226,697
BOCES Aid	259,900	268,177	297,875	369,622	525,794
Textbook & Library Aid	332,956	332,387	327,993	327,593	331,903
Computer Software Aid	75,949	76,398	75,500	75,380	73,702
CPR Aid	189,771	139,326	79,119	75,541	2,653
Grant-in-Aid	50,000	-	-	-	-
Formula Aid Cut & STAR Cut	-	-	-	-	-
Deficit Reduction Proposal (NYS)	(681,189)	(453,365)	-	-	-
<b>TOTAL STATE AID</b>	<b>6,169,750</b>	<b>6,534,513</b>	<b>7,041,896</b>	<b>6,919,008</b>	<b>6,980,736</b>
<b>PRIOR YEAR SURPLUS</b>	<b>3,000,000</b>	<b>500,000</b>	<b>1,100,000</b>	<b>2,799,432</b>	<b>1,100,000</b>
<b>COUNTY SALES TAX</b>	<b>932,047</b>	<b>941,565</b>	<b>1,066,567</b>	<b>1,021,198</b>	<b>1,386,435</b>
<b>TRANSFER FROM OTHER RESERVES</b>	<b>159,114</b>	<b>121,865</b>	<b>215,320</b>	<b>83,153</b>	<b>386,974</b>
<b><u>OTHER RECEIPTS</u></b>					
Interest - Investments & Reserves	107,949	195,587	549,631	775,441	1,112,249
Health Services	273,080	259,530	263,290	221,411	156,721
Building Use Fees	115,937	135,347	106,575	112,931	38,295
Boundary Line Taxes	393,403	394,519	431,922	491,644	551,752
Miscellaneous	177,485	284,311	205,860	360,632	438,757
Tuition - Special Education	165,861	171,897	-	-	87,909
<b>TOTAL OTHER RECEIPTS</b>	<b>1,233,715</b>	<b>1,441,191</b>	<b>1,557,278</b>	<b>1,962,059</b>	<b>2,385,683</b>
<b><u>PROPERTY TAX LEVY</u></b>					
Property Tax Levy, net of STAR	131,741,097	135,123,156	136,552,552	138,103,550	146,504,117
STAR Tax Payment	4,020,430	4,145,116	3,630,472	3,470,510	2,334,235
<b>TOTAL PROPERTY TAX LEVY</b>	<b>135,761,527</b>	<b>139,268,272</b>	<b>140,183,024</b>	<b>141,574,060</b>	<b>148,838,352</b>
<b>GRAND TOTAL</b>	<b>\$ 147,256,153</b>	<b>\$ 148,807,406</b>	<b>\$ 151,164,085</b>	<b>\$ 154,358,910</b>	<b>\$ 161,078,180</b>

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# PROPERTY TAX LEVY CAP AND FIVE YEAR BUDGET COMPARISON

## Property Tax Levy Cap

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

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

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

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

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

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

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

<b>School Year</b>	<b>Budget</b>	<b>% Growth</b>	<b>Tax Levy %</b>	<b>Tax Cap %</b>	<b>\$ (Under) / Over Cap</b>
2015-2016	148,048,080	-0.10%	2.58%	2.97%	\$ (529,865)
2016-2017	150,454,297	1.63%	0.63%	0.81%	\$ (249,932)
2017-2018	153,690,765	2.15%	0.96%	1.55%	\$ (825,689)
2018-2019	157,849,407	2.71%	2.74%	3.15%	\$ (579,955)
2019-2020	160,782,597	1.86%	2.27%	2.94%	\$ (967,017)
2020-2021	162,696,316	1.19%	1.66%	2.50%	\$ (1,245,164)
2021-2022	166,862,755	2.56%	2.15%	2.16%	\$ (19,065)



<b>Calculation of Current Year (CY) Tax Cap</b>			Notes
TIMES	1) Prior Year Tax Levy	151,128,318	Per 2020-21 Budget
		x	
	1 + Tax Base Growth Factor (provided by Commissioner of Tax & Finance by February 15th.)	1.0101	
	2) Sub-Total	152,654,714	
PLUS	3) PY PILOTS	226,969	Per the Prior Year Tax Cap Calc.
MINUS	4) PY Levy for Judgments over 5% of total tax levy	-	
		-	\$864,000 Capital Related Plant Improvements, plus \$9,772,254 Debt Budget, plus \$275,000 bus purchase budget, plus \$118,219 BOCES Capital Exclusion, minus \$2,010,482 Building Reserves, minus \$68,153 amortization Bond Premium, and minus \$15,500 Transportation related aid.
	PY Capital Tax Levy	8,071,338	
EQUALS	PY TAX LEVY LIMIT	144,810,345	
TIMES	5) Allowable Levy Growth Factor (1 + inflation factor, up to 2%)	1.0123	
	Sub-Total	146,591,512	
MINUS	6) CY PILOTS	(272,726)	(Estimate becomes final April 1st)
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)	146,318,786	
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	-	
		-	\$485,000 Capital Related Plant Improvements, plus \$9,937,475 Debt Budget, plus \$260,600 bus purchase budget, plus \$113,825 BOCES Capital Exclusion, minus \$2,153,568 Building Reserves, minus \$68,153 amortization Bond Premium, and minus \$15,500 Transportation related aid.
	CY Capital Tax Levy	8,074,679	
MINUS	9) Erroneous levy plus interest from prior year	-	
EQUALS		-	
(A)	ALLOWED TAX LEVY WITH 50% plus 1 approval	154,393,465	
	ALLOWABLE % GROWTH OF TAX LEVY	2.16%	
(B)	ACTUAL TAX LEVY (Current Year Levy is BELOW Tax Cap)	154,374,400	Per Proposed 2020-21 Budget
(B)-(A)	Proposed Levy (Under) the Tax Cap	\$ (19,065)	

Tax Cap

**COMPARISON OF ASSESSED VALUATION, COUNTY EQUALIZATION RATIO, AND FULL VALUATION  
FOR THE YEARS 2010-11 TO 2021-22**

SCHOOL YEAR	ASSESSED VALUATION		COUNTY EQUALIZATION RATIO		FULL VALUATION		% SHARE	
	SCARSDALE	MAMARONECK	SCARSDALE	MAMARONECK	SCARSDALE	MAMARONECK	SCARSDALE	MAMARONECK
2010-2011	142,185,430	7,027,250	0.0166	0.0159	8,565,387,349	441,965,409	95.09%	4.91%
2011-2012	139,913,371	6,731,775	0.0184	0.0179	7,603,987,554	376,076,816	95.29%	4.71%
2012-2013	139,585,189	6,518,475	0.0187	0.0184	7,464,448,610	354,264,946	95.47%	4.53%
2013-2014	139,727,202	368,165,230	0.0177	1.0000	7,895,480,226	366,760,057	95.56%	4.44%
2014-2015	8,128,447,052	345,726,253	1.0000	1.0000	8,128,447,052	345,726,253	95.92%	4.08%
2015-2016	9,048,176,034	344,226,253	1.0000	1.0000	9,048,176,034	344,226,253	96.34%	3.66%
2016-2017	9,065,055,919	393,143,313	1.0000	1.0000	9,065,055,919	393,143,313	95.84%	4.16%
2017-2018	8,921,623,009	392,603,601	0.8914	1.0000	10,008,551,726	392,603,601	96.23%	3.77%
2018-2019	8,900,214,022	401,878,751	0.9050	1.0000	9,834,490,632	401,878,751	96.07%	3.93%
2019-2020	8,925,546,021	404,103,865	0.9400	1.0000	9,495,261,724	404,103,865	95.92%	4.08%
2020-2021	8,930,049,388	407,172,243	0.9400	1.0000	9,500,052,540	407,172,243	95.89%	4.11%
<b>2021-2022</b>	<b>8,937,389,000</b>	<b>403,442,962</b>	<b>0.9880</b>	<b>1.0000</b>	<b>9,045,940,283</b>	<b>403,442,962</b>	<b>95.73%</b>	<b>4.27%</b>

**COMPARISON OF TAX RATES PER \$1,000 OF ASSESSED VALUATION FOR THE  
TOWNS OF SCARSDALE AND MAMARONECK FOR THE YEARS 2010-11 THROUGH 2020-2021  
AND ESTIMATED PROPOSED TAX RATE FOR 2021-2022**

SCHOOL YEAR	SCARSDALE			MAMARONECK		
	AMOUNT / \$1,000 ASSESSED VALUE	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE DECREASE)	AMOUNT / \$1,000 ASSESSED VALUE	AMOUNT INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
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		
		(1.19)	(7.45%)		(1.19)	(7.45%)
2015-2016	14.83			14.83		
		(0.01)	(0.06%)		(0.01)	(0.06%)
2016-2017	14.82			14.82		
		0.44	2.99%		(1.21)	(8.20%)
2017-2018	15.26			13.60		
		0.43	2.82%		0.60	4.39%
2018-2019	15.69			14.20		
		0.29	1.82%		0.82	5.75%
2019-2020	15.98			15.02		
		0.25	1.54%		0.35	2.35%
2020-2021	16.22			15.37		
<b>2021-2022</b>	<b>16.54</b>	<b>0.31</b>	<b>1.93%</b>	<b>16.34</b>	<b>0.97</b>	<b>6.28%</b>
<b>Average Annual Increase Since 2010-2011</b>			<b>1.66%</b>	<b>1.28%</b>		
<b>Average Annual Increase Since 2017-2018</b>			<b>2.22%</b>	<b>2.12%</b>		

NOTE: Above are estimates based on assessment information as of this time. Actual assessments are not final until June 2021.

\* NOTE: In 2013 Mamaroneck completed a revaluation.

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

## Expenditure Summary

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

The total dollar value of the 2021-22 proposed budget is \$166,862,755 and represents an increase of 2.56% when compared with the 2020-21 budget. The proposed 2021-22 budget supports the current educational program while expanding our ability to provide in-district programs for special education students. Overall, the plan is based on the goals and objectives of the School District as set forth in the District's Strategic Plan. The proposed budget decreases the amount of Capital Project spending significantly. It is the plan to formulate another bond proposition for the voters in the near future.

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

This budget maintains traditional class sizes and continues to fund a rigorous and rich academic program. Programs addressing sustainability, global interdependence, critical thinking, differentiation of instruction, and a renewed focus on assessment, all integral to the mission of educating students for the 21<sup>st</sup> century, continue to be incorporated into the fabric of the educational program. This budget has a net increase of 2.40 FTE teachers based on mandates and best practices in alignment with the District's Strategic Plan.

Total enrollment is projected to increase by 87 students. An increase of 88 students is forecast among the five elementary schools, while enrollment decreases of 4 students are forecast for the Middle School and a 3 student increase is expected at the High School. There is a net increase of 1.0 FTE at the elementary level associated with the enrollment change. In addition, there is an increase of 1.0 FTE at the elementary level and 1.0 FTE at the High School for Special Education positions.

Significantly, in 2020-21 there are estimated increases in salaries for six bargaining units whose contracts all expire on June 30, 2021. In addition the budget includes funding 5.2FTE Civil Service staff and 2.4FTE professional staff. For 2021-22 the mandated contributions to the Teachers' and Employee Retirement Systems will remain relatively flat. The return on the systems' investment portfolios mirrors the experience of the investment markets, but with a lag. The systems assess each school district an amount derived by using a five-year average of investment returns and other actuarial factors.

The self-insured employee health plan is increasing by 5.50% on a budget-to-budget basis after a 3.25% decrease in 2020-21. This represents only a 1.47% increase when compared to the 2020-21 estimated actual expenditures of \$17.4 million, which includes an estimated \$350,000 of costs related to COVID testing of staff. Premium contributions continue to be in effect for all employees groups, which assists in mitigating insurance increases. The District also maintains a health insurance reserve of \$5.18 million as of June 30, 2020. This reserve assists in mitigating risks against market and experience swings. Early projections pointing to a current year deficit of \$666,504 are expected to decrease the overall surplus to \$4.51 million as of June 30, 2021.



## 2020-21 Projected Actuals & 2021-22 Proposed Budget by Major Expense Section

MAJOR EXPENSE SECTIONS	2019-20 Actual Expended	2020-21 Adopted Budget	2020-21 Estimate Expended	2021-22 Proposed Budget	Budget to \$ Increase (Decrease)	%	
						Inc. / (Dec) Budget to Budget	Budget to Est. Exp.
<b>I GENERAL SUPPORT (Pages 20-34)</b>							
Board of Education	83,096	64,368	58,727	74,427	10,059	15.63%	26.73%
Central Administration	2,603,175	2,757,761	2,703,678	2,795,224	37,463	1.36%	3.39%
Central Services - Plant Dept.	11,475,464	12,408,370	12,813,920	13,107,196	698,826	5.63%	2.29%
Administrative Technology	1,326,962	1,108,176	1,152,790	1,136,098	27,922	2.52%	(1.45%)
Special Items	1,847,616	2,188,515	2,165,317	1,899,503	(289,013)	(13.21%)	(12.28%)
<b>TOTAL GENERAL SUPPORT</b>	<b>17,336,313</b>	<b>18,527,190</b>	<b>18,894,432</b>	<b>19,012,448</b>	<b>485,258</b>	<b>2.62%</b>	<b>0.62%</b>
<b>II INSTRUCTION (Pages 35-47)</b>							
Admin & Prog. Improv.	6,315,323	6,602,206	6,394,650	6,843,693	241,487	3.66%	7.02%
Day School Program	57,676,986	59,943,392	60,741,390	61,514,511	1,571,119	2.62%	1.27%
Special Education	15,441,488	15,855,946	15,709,884	16,402,914	546,967	3.45%	4.41%
Instructional Support	1,965,875	2,073,466	2,138,035	2,178,717	105,251	5.08%	1.90%
Pupil Personnel	7,402,718	7,692,120	7,602,105	8,020,099	327,979	4.26%	5.50%
<b>TOTAL INSTRUCTION</b>	<b>88,802,389</b>	<b>92,167,130</b>	<b>92,586,064</b>	<b>94,959,933</b>	<b>2,792,803</b>	<b>3.03%</b>	<b>2.56%</b>
<b>III TOTAL PUPIL TRANSPORT. (Pages 48-50)</b>	<b>3,878,387</b>	<b>4,504,378</b>	<b>4,173,819</b>	<b>4,544,518</b>	<b>40,140</b>	<b>0.89%</b>	<b>8.88%</b>
<b>IV TOTAL COMMUNITY SVCS. (Pages 51-53)</b>	<b>248,599</b>	<b>370,927</b>	<b>165,135</b>	<b>376,862</b>	<b>5,935</b>	<b>1.60%</b>	<b>128.21%</b>
<b>V UNDISTRIBUTED (Pages 54-58)</b>							
Employee Benefits	34,030,517	36,395,437	36,805,605	37,276,519	881,082	2.42%	1.28%
Debt Service - Lease Purchases	2,379,643	2,431,077	2,429,973	2,445,644	14,567	0.60%	0.64%
Debt Service - Bonds	7,616,653	7,341,177	7,281,953	7,491,831	150,654	2.05%	2.88%
<b>TOTAL UNDISTRIBUTED</b>	<b>44,026,813</b>	<b>46,167,691</b>	<b>46,517,531</b>	<b>47,213,994</b>	<b>1,046,303</b>	<b>2.27%</b>	<b>1.50%</b>
<b>VI Transfer to Capital Projects Fund</b>	1,211,305	864,000	864,000	485,000	(379,000)	(43.87%)	(43.87%)
Transfer to Other Funds	50,107	95,000	815,573	270,000	175,000	184.21%	(66.89%)
<b>TOTAL EXPENDITURES</b>	<b>155,553,912</b>	<b>162,696,316</b>	<b>164,016,554</b>	<b>166,862,755</b>	<b>4,166,439</b>	<b>2.56%</b>	<b>1.74%</b>

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

<b>CODE</b>	<b>MAJOR FUNCTION</b>	<b>2014-2015 ACTUAL EXPENDITURES</b>	<b>2015-2016 ACTUAL EXPENDITURES</b>	<b>2016-2017 ACTUAL EXPENDITURES</b>	<b>2017-2018 ACTUAL EXPENDITURES</b>	<b>2018-2019 ACTUAL EXPENDITURES</b>
I	GENERAL SUPPORT	\$ 14,093,646	\$ 15,157,344	\$ 15,977,058	\$ 17,481,869	\$ 17,336,313
II	INSTRUCTION	77,597,617	79,835,228	81,883,587	84,874,707	88,802,389
III	PUPIL TRANSPORTATION	3,721,207	3,615,706	3,904,636	3,873,759	3,878,387
IV	COMMUNITY SERVICES	344,857	408,815	395,766	326,576	248,599
V	UNDISTRIBUTED	45,190,606	43,433,560	43,401,792	46,874,781	44,026,813
VI	TRANSFER TO OTHER FUNDS	1,359,655	1,362,083	1,817,867	1,922,255	1,261,412
	<b>SUBTOTAL</b>	<b>142,307,587</b>	<b>143,812,736</b>	<b>147,380,706</b>	<b>155,353,945</b>	<b>155,553,912</b>
	ENCUMBRANCES AT YEAR END	2,120,363	1,384,837	1,469,033	1,666,096	1,104,699
	<b>TOTAL</b>	<b>\$ 144,427,950</b>	<b>\$ 145,197,573</b>	<b>\$ 148,849,739</b>	<b>\$ 156,822,978</b>	<b>\$ 156,658,611</b>

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					Budget to	%	%
	2019-20	2020-21	2020-21	2021-22	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
<b>I GENERAL SUPPORT</b>							
Board of Education	83,096	64,368	58,727	74,427	10,059	15.63%	26.73%
Central Administration	2,603,175	2,757,761	2,703,678	2,795,224	37,463	1.36%	3.39%
Plant Department	11,475,464	12,408,370	12,813,920	13,107,196	698,826	5.63%	2.29%
Administrative Technology	1,326,962	1,108,176	1,152,790	1,136,098	27,922	2.52%	(1.45%)
Special Items	1,847,616	2,188,515	2,165,317	1,899,503	(289,013)	(13.21%)	(12.28%)
<b>TOTAL GENERAL SUPPORT</b>	<b>17,336,313</b>	<b>18,527,190</b>	<b>18,894,432</b>	<b>19,012,448</b>	<b>485,258</b>	<b>2.62%</b>	<b>0.62%</b>
Encumbrances - Year End	661,456	-	-	-	-		
<b>GRAND TOTAL GENERAL SUPPORT</b>	<b>17,997,769</b>	<b>18,527,190</b>	<b>18,894,432</b>	<b>19,012,448</b>	<b>485,258</b>	<b>2.62%</b>	<b>0.62%</b>



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## **I. GENERAL SUPPORT**

### **Board of Education**

This budget provides for Board of Education activities, including the District Clerk salary. Included are supplies for meetings and elections, voting machine rental and printing associated with the annual election, Board consultants, and travel where necessary. The 2021-22 Budget represents a 15.63% increase compared to the prior year budget. These increases assume that we will have in person voting going forward, but will continue to also have a significant increase in absentee balloting. The 2020-21 projected actual expenditures and the 2021-22 budget are anticipated to expend less than the 2019-20 year where the District absorbed significant costs related to 100% mail in balloting.

					Budget to	%	%
	2019-20	2020-21	2020-21	2021-22	Budget	Inc. / (Dec)	
BOARD OF EDUCATION	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
Salaries	24,107	27,243	27,712	28,127	884	3.25%	1.50%
Equipment / Furniture	-	-	-	-	-	0.00%	0.00%
Supplies / Materials	33,487	6,050	9,050	13,600	7,550	124.79%	50.28%
Contractual and Other	25,502	31,075	21,965	32,700	1,625	5.23%	48.87%
BOCES Services	-	-	-	-	-	0.00%	0.00%
<b>Total Board of Education</b>	<b>83,096</b>	<b>64,368</b>	<b>58,727</b>	<b>74,427</b>	<b>10,059</b>	<b>15.63%</b>	<b>26.73%</b>

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

### **Central Administration**

**This budget, totaling \$2,795,224, supports the District's Central Office. It is projected to increase by 3.39% compared to current year estimated actual costs, due primarily to contractual increases.**

#### *Superintendent's Office*

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

#### *Finance Office*

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

#### *Legal Services*

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

#### *Personnel Office*

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

#### *Public Information*

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

					Budget to	%	%
	2019-20	2020-21	2020-21	2021-22	Budget	Inc. / (Dec)	
	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	531,702	527,382	527,740	539,123	11,741	2.23%	2.16%
Equipment / Furniture	-	2,750	2,750	2,750	-	0.00%	0.00%
Supplies / Materials	1,614	8,000	8,000	8,125	125	1.56%	1.56%
Contractual and Other	11,505	24,000	12,000	24,200	200	0.83%	101.67%
BOCES Services	-	-	-	-	-	0.00%	0.00%
<b>Total Chief School Admin. Office</b>	<b>544,821</b>	<b>562,132</b>	<b>550,490</b>	<b>574,198</b>	<b>12,066</b>	<b>2.15%</b>	<b>4.31%</b>
<b>Finance Office</b>							
Salaries	1,061,136	1,100,823	1,092,468	1,125,049	24,226	2.20%	2.98%
Equipment / Furniture	2,959	2,500	1,980	2,500	-	0.00%	26.26%
Supplies / Materials	10,683	16,945	15,945	15,945	(1,000)	(5.90%)	0.00%
Contractual and Other	112,366	115,599	133,118	124,471	8,872	7.67%	(6.50%)
BOCES Services	3,280	3,479	3,345	3,479	-	0.00%	4.01%
<b>Total Finance Office</b>	<b>1,190,424</b>	<b>1,239,346</b>	<b>1,246,856</b>	<b>1,271,444</b>	<b>32,098</b>	<b>2.59%</b>	<b>1.97%</b>
<b>Legal Services</b>	<b>116,898</b>	<b>127,100</b>	<b>127,100</b>	<b>128,689</b>	<b>1,589</b>	<b>1.25%</b>	<b>1.25%</b>
<b>Personnel Office</b>							
Salaries	488,783	494,015	496,358	507,505	13,490	2.73%	2.25%
Equipment / Furniture	-	-	-	-	-	0.00%	0.00%
Supplies / Materials	5,954	15,400	15,400	15,400	-	0.00%	0.00%
Contractual and Other	92,026	143,200	120,700	143,200	-	0.00%	18.64%
BOCES Services	14,424	14,938	14,938	14,938	-	0.00%	0.00%
<b>Total Personnel Office</b>	<b>601,187</b>	<b>667,553</b>	<b>647,396</b>	<b>681,043</b>	<b>13,490</b>	<b>2.02%</b>	<b>5.20%</b>
<b>Public Information</b>							
Salaries	110,564	102,405	75,111	80,625	(21,780)	(21.27%)	7.34%
Equipment / Furniture	-	-	-	2,000	2,000	0.00%	0.00%
Supplies / Materials	-	400	400	400	-	0.00%	0.00%
Contractual and Other	39,280	58,825	56,325	56,825	(2,000)	(3.40%)	0.89%
BOCES Services	-	-	-	-	-	0.00%	0.00%
<b>Total Public Information Office</b>	<b>149,845</b>	<b>161,630</b>	<b>131,836</b>	<b>139,850</b>	<b>(21,780)</b>	<b>(13.48%)</b>	<b>6.08%</b>
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>2,603,175</b>	<b>2,757,761</b>	<b>2,703,678</b>	<b>2,795,224</b>	<b>37,463</b>	<b>1.36%</b>	<b>3.39%</b>

**Please proceed to the next page**

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

### **Facilities Department**

The 2021-22 Facilities budget is divided into two parts. The first, Plant Operations, includes expenses relating to the daily operation of the buildings, as well as departmental supervision. The department also supervises capital construction projects and facilities use by outside organizations. The second part, Plant Maintenance, funds the repair and upkeep of District buildings and grounds. Also included in this budget are expenses associated with Safety, Security, and Emergency Management.

The 2021-22 Plant Improvement budget, funding major maintenance and infrastructure projects, is budgeted in two areas: as a “Transfer to Capital Projects Fund,” (p. 18-19), and also in the Facilities budget as “Plant Improvements.” Projects included in the Transfer to Capital Projects Fund will typically be larger projects and include architectural design costs. All these projects are identified in the District’s Master Facilities Plan consisting of items from the following components: Building Condition Survey, Roofing Master Plan, Fields Master Plan, Building Committee, Sustainability, Playgrounds or Other Identified Items. Projects in the Transfer to Capital Projects Fund are excludable in the calculation of the tax cap limit.

Excluding the Plant Improvement and Transfer to Capital Projects Fund budget, the Facilities budget totals \$12,477,196, an increase of \$693,826 (5.9%) compared to 2020-21. Most of the increase in Plant Operations is due to the proposed addition of 5.0 FTE cleaners (\$355,678) which will allow the District to enhance normal cleaning protocols in its elementary buildings. In addition to staffing and contractual salary increases, other increases include an increase in security related equipment expenditures (\$138,675) and contractual expenditures related to Safety Monitors and security consultants (\$35,415). The Plant Maintenance portion of the Facilities budget is proposed to increase by \$166,391. Major drivers in this budget are an increase in equipment due to the purchase of a pick-up truck w/pLOW (\$45,000), an increase in contractual expenses related to HVAC and electrical maintenance (\$50,000). The annual appropriation for planned repairs/plant improvements is \$630,000 which is an increase (\$5,000) from 2020-21. The Transfer to Capital Projects Fund budget is \$485,000 for the continued renovation of the High School auditorium. This budget is \$379,000 lower than the current year and is being entirely being funded by a non-recurring transfer of \$485,000 from the Debt Service Reserve. Specific funding requests are shown on page 30.

- Budgeted staffing levels for 2021-22 are 5.0 FTE more than current year levels.
- The contractual and building equipment lines fund maintenance and inspection of HVAC, elevator, playground, gym and other building equipment. Snowplows and other snow removal equipment are replaced as needed. Also included in this category is the purchase of on-site composting supplies and carting in support of the District’s sustainability initiative.
- Funding for general refurbishment in individual buildings remains the same as last year. Principals designate these funds for specific projects. Requests for building refurbishment often exceed allocations.

## **Facilities Department (Continued)**

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

The 2021-22 Safety, Security, and Emergency Management budget lies within the budget for the Facilities department. Included in this budget are expenses associated with the District's security firm including our Chief of Safety, Security, and Emergency Management. Also included are funds for safety and security related supplies and equipment. Funding for those expenses associated with social-emotional support are funded within our Pupil Personnel Services budgets.

Continued in the 2021-22 budget is funding for safety monitors in our buildings at current levels. Safety Monitors are provided through a contractual arrangement with a third-party security service. All Safety Monitors are screened by the District before placement and are provided training to familiarize them with our schools. In addition to visitor management, safety monitors provide indoor and outdoor roaming safety and security coverage when school is in session and indoor monitoring whenever students are in attendance outside of the regular school day attending school sponsored activities such as athletic events and concerts.

The 2021-22 budget amount of \$1,389,386 is \$169,315 higher than the current year due primarily to an increase in funding for the purchase of security related supplies and equipment (\$133,900). Specific funding requests are shown below.

- Safety Monitor contractual services: \$873,393
- Security consultation through Altaris Emergency Management Group including the Chief and Safety, Security and Emergency Management: \$173,893.
- Funding for safety and security related supplies and equipment: \$342,100.



					Budget to	%	%
	2019-20	2020-21	2020-21	2021-22	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
PLANT DEPARTMENT	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
<b>Plant Operation</b>							
Salaries	3,904,040	4,054,383	4,495,505	4,390,061	335,678	8.28%	(2.35%)
Equipment / Furniture	65,170	219,025	149,025	357,700	138,675	63.31%	140.03%
Supplies / Materials	329,805	213,825	1,053,825	213,825	-	0.00%	(79.71%)
Utilities	1,849,593	2,793,495	2,085,881	2,803,113	9,618	0.34%	34.39%
Contractual and Other	770,207	1,104,946	1,004,946	1,148,411	43,465	3.93%	14.28%
BOCES Services	-	-	-	-	-	0.00%	0.00%
<b>Total Plant Operation</b>	<b>6,918,814</b>	<b>8,385,674</b>	<b>8,789,182</b>	<b>8,913,110</b>	<b>527,436</b>	<b>6.29%</b>	<b>1.41%</b>
<b>Plant Maintenance</b>							
Salaries	1,024,137	1,090,035	1,089,751	1,108,476	18,442	1.69%	1.72%
Equipment / Furniture	207,786	128,085	130,411	167,140	39,055	30.49%	28.16%
Supplies / Materials	279,927	304,000	304,000	314,600	10,600	3.49%	3.49%
Contractual and Other	1,550,182	1,697,976	1,697,976	1,844,720	146,744	8.64%	8.64%
Building Maintenance Projects	171,715	177,600	177,600	129,150	(48,450)	(27.28%)	(27.28%)
BOCES Services	-	-	-	-	-	0.00%	0.00%
<b>Total Plant Maintenance</b>	<b>3,233,746</b>	<b>3,397,696</b>	<b>3,399,738</b>	<b>3,564,086</b>	<b>166,391</b>	<b>4.90%</b>	<b>4.83%</b>
<b>Plant Improv. (Budget is split as Transfer to CPF)*</b>	<b>1,322,904</b>	<b>625,000</b>	<b>625,000</b>	<b>630,000</b>	<b>5,000</b>	<b>0.80%</b>	<b>0.80%</b>
<b>PLANT DEPARTMENT</b>	<b>11,475,464</b>	<b>12,408,370</b>	<b>12,813,920</b>	<b>13,107,196</b>	<b>698,826</b>	<b>5.63%</b>	<b>2.29%</b>

\*The total Plant / Capital Improvements budget for 2020-21 is \$1,115,000. This is \$374,000 less than the prior year combined Capital and Maintenance Plant Improvement budgets and \$1,429,000 less than the 2019-20 year. See page 30 for a detailed listing of all projects.

**A. Notes to Plant Operations Budget**

*1. Salaries and Overtime*

These budget lines cover salaries for custodial services and facilities administration, including the director of plant services, an assistant director responsible for custodial and maintenance staff, a supervisor of special projects, one secretary, and a part-time office aide to handle community use of buildings. Salaries are contractually negotiated. The budget includes 53 custodial and cleaner positions for the 2021-22 school year. In addition to general cleaning, the elementary daytime staff sets up and breaks down classroom equipment to accommodate multiple uses of space, especially large instructional spaces.

Custodial overtime increases slightly each year to reflect salary growth. Extraordinary weather conditions can also affect this line, although unpredictably. Shift schedules and staffing levels are continually reviewed to accommodate the building use that drives the overtime costs.

*2. Equipment, Supplies and Contractual Services*

The budget for equipment is increased by \$133,900 due to an increase in safety and security related purchases. The supplies budget includes items purchased for staff in accordance with the labor contract: work boots, uniforms, etc. and remains unchanged from the current year. Contractual services is increased by \$35,415 primarily due to inflationary increases related to security management and building safety personnel services.

*3. Utilities*

Utilities are either purchased from single source suppliers or bid in the open market. Heating and electrical consumption are related to outside temperature and usage, and the buildings' use at night for community activities. The energy market remains volatile. Burners may be switched daily between gas and oil, depending on price and temperature. Fuel oil and gas costs are anticipated to remain stable by in 2021-22. The budget for utilities is increased by \$9,618 due to an increase in water and sewer charges.

The New York Power Authority (NYPA) provides electricity to the District. A contract with Westchester County government and its subdivisions permits electricity charges to fluctuate based on market factors. Delivery charges from Con Edison pass through the NYPA billing. The NYPA generation charges continue to fluctuate as their costs are more closely tied to fuel oil and natural gas commodity price changes. The 2021-22 budget in this area remains unchanged from the current year.

*4. Contractual and Other Services*

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

**B. Notes to Plant Maintenance Budget**

1. *Salaries*

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

2. *Equipment*

These lines fund equipment for building maintenance and grounds upkeep. The 2021-22 equipment budget is increased by \$39,055 compared to 2020-21 primarily due to the planned purchase of a replacement pick-up truck with snowplow.

3. *Contractual Services – Maintenance*

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

4. *504 Accommodations*

Included in an equipment line, this area of the budget funds building accommodations mandated by Section 504 disability determinations, an unfunded federal mandate. The facilities director works with the special education director in determining reasonable and appropriate accommodations as required by law, and with the Assistant Superintendent for Human Resources for needed accommodations for staff. This line is funded at \$25,000 for 2021-22.

5. *Building Maintenance Projects - Principals' Allocations*

Each principal annually reviews the needs of his/her building and sets priorities for work requests, based on enrollment needs, program improvements, and general building appearance. Requests are reviewed with the Director of Facilities. Final determination of approved projects occurs once budget appropriations are approved. These allocations total \$129,150 which is a \$48,450 decrease from 2020-21.

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

The following is an update of previously funded facilities improvements, and a list for 2021-22 that includes the highest-priority projects. These address safety, security, program, and maintenance issues. The total request is \$1,015,000 consisting of \$630,000 in Plant Improvement Projects and \$485,000 in Transfer to Capital Projects.

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

- At the High School, an aging elevator in the Science wing was de-commissioned, resulting in additional storage spaces. Budget \$200,000. Final Cost: \$161,884
- District-wide, the Building Conditions Survey has identified a long list of smaller project items to be repaired or replaced which impact the safety, security, health or comfort of building occupants. Prioritized items within budget parameters continue to be completed throughout the school year. Budget: \$100,000. Final Projected Cost: \$100,000
- At the High School, major renovations to the auditorium were identified as being necessary in maintaining and enhancing this highly used space during the 2014 Bond Project planning but were ultimately deferred. Identified renovations to the auditorium include seating and stage lighting replacement, acoustical improvements, and rigging replacement. Total estimate: \$1,950,000 – This project has been split into multiple phases. Phase one work related primarily to safety matters is schedule for Summer 2021– Budget \$700,000. Final Cost: TBD.
- District-wide, there were numerous small asbestos abatement projects associated with the replacement of aged floor tiling. Budget: \$75,000. Final Cost: \$47,841
- District-wide, roof repair and brick re-pointing were included in the 2020-21 budget. Budget: \$250,000. Final Cost: \$203,463

#### ***Requested Projects 2021-22***

- At Edgewood and Fox Meadow, the installation of LED lighting fixture in hallways. Budget: \$100,000
- At Heathcote, safety improvements including the replacement of aging emergency egress doors, the installation of additional exterior lighting, repairs to the building's foundation in specific areas and handicap accessibility improvements in the nurse's office. Budget: \$165,000
- District-wide, installation of hard-wired carbon monoxide detectors which will be connected to central alarm systems. Budget: \$125,000.
- At the High School, major renovations to the auditorium were identified as being necessary in maintaining and enhancing this highly used space during the 2014 Bond Project planning but were ultimately deferred. Identified renovations to the auditorium include seating and stage lighting replacement, acoustical improvements, and rigging replacement. Total estimate: \$1,950,000 – This project has been split into multiple phases. Funding for phase one work related primarily to safety matters was included in the 2020-21 budget. Phase 2a consisting of stage lighting replacement is proposed for inclusion in the 2021-22 budget to be offset (net zero tax impact) in total by a Transfer from the Debt Service Reserve. Budget \$485,000.
- District-wide, roof repair and brick re-pointing as identified by the District's roof consultants. Budget: \$165,000.

At the Bus Compound, renovations are required to assure that this building remains viable for future use. Budget: \$75,000

**C. Special Projects and Transfer to Capital Projects Fund (Continued)**

<b>LOCATION</b>	<b>PROJECT</b>	<b>PLANT IMPROVEMENT</b>	<b>TRANSFER TO CAPITAL</b>	<b>TOTAL AMOUNT</b>
Edgewood	LED lighting installation in hallways	\$50,000		\$50,000
Fox Meadow	LED lighting installation in hallways	\$50,000		\$50,000
Heathcote	Door replacement for emergency egress, Exterior lighting improvements, Handicap accessibility and Foundation repair	\$165,000		\$165,000
High School	Auditorium renovation - Phase 2A		\$485,000	\$485,000
District-wide	Roofing and brick re-pointing	\$165,000		\$165,000
District-wide	Carbon Monoxide Detector installation	\$125,000		\$125,000
Bus Compound	Renovations	\$75,000		\$75,000
	<b>Grand Total 2021-22 Budget</b>	<b>\$630,000</b>	<b>\$485,000</b>	<b>\$1,015,000</b>

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

### **Administrative Technology Budget**

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

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

The Data Services team continues to implement new technology solutions and enhancements throughout the District.

This budget was increased by \$11,000 to cover software license increases, as well as the cost for new programs to streamline operational processes, such as e-signature software.

					Budget to	%	%
	2019-20	2020-21	2020-21	2021-22	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
ADMINISTRATIVE TECHNOLOGY	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
<b>Administrative Technology</b>							
Salaries	656,439	<b>675,295</b>	677,323	<b>691,781</b>	<b>16,486</b>	<b>2.44%</b>	<b>2.13%</b>
Equipment / Furniture	319,445	<b>75,412</b>	79,107	<b>75,026</b>	<b>(386)</b>	<b>(0.51%)</b>	<b>(5.16%)</b>
Supplies / Materials	27,790	<b>28,500</b>	41,101	<b>32,062</b>	<b>3,562</b>	<b>12.50%</b>	<b>(21.99%)</b>
Contractual and Other	212,668	<b>198,022</b>	224,312	<b>207,524</b>	<b>9,502</b>	<b>4.80%</b>	<b>(7.48%)</b>
BOCES Services	110,619	<b>130,947</b>	130,947	<b>129,705</b>	<b>(1,242)</b>	<b>(0.95%)</b>	<b>(0.95%)</b>
<b>TOTAL ADMINISTRATIVE TECHNOLOGY</b>	<b>1,326,962</b>	<b>1,108,176</b>	<b>1,152,790</b>	<b>1,136,098</b>	<b>27,922</b>	<b>2.52%</b>	<b>(1.45%)</b>

## I. GENERAL SUPPORT (Continued)

### Special Items

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

#### *1. District Insurance*

This line provides for the purchase of District-wide liability insurance from the New York Schools Insurance Reciprocal, a not-for-profit consortium owned by the component school districts. This includes general property and liability policies, flood insurance, cyber coverage, Board liability and an umbrella policy, as well as student accident insurance, underground storage tank insurance and surety bonds, all from separate carriers. The budget shows an increase of \$28,441, or 4.67% compared to the current year estimated actual, and an increase of 0.83% compared to the current year budget.

#### *2. District Memberships*

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

#### *3. BOCES Administrative and Facilities Fees*

This line represents a required assessment from Southern Westchester BOCES for administrative costs, as well as rental fees for classroom space in lower Westchester. It will increase by \$55,745 compared to the 2020-21 budgeted assessment, a 7.23% increase. This budget represents Scarsdale’s share of the BOCES overhead based on enrollment and student attendance. **See Appendix D for a 10-year history of BOCES assessments.**

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

The Tax Certiorari Reserve balance as of June 30, 2020 was \$5,985,503. The projected balance for June 30, 2021 is \$5,489,003 based on estimated refunds of \$725,000. Actual refunds of less than \$725,000 will result in a higher reserve balance as of June 30, 2021 whereas refunds higher than \$725,000 will result in a smaller reserve balance as of June 30, 2021. The 2021-22 Budget, includes \$375,000 to help fund future Tax Certiorari settlements / reserves, while \$25,000 continues to be included in the 2021-22 Budget to be used for tax refunds that are covered under other parts of NYS law that are specifically not defined as Tax Certioraris. **See Appendix E for a 10-year history of tax certiorari settlements.**



					Budget to	%	%
	2019-20	2020-21	2020-21	2021-22	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
SPECIAL ITEMS	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
District Insurance	592,282	631,825	611,627	637,068	5,243	0.83%	4.16%
Memberships	25,946	35,633	35,633	35,633	-	0.00%	0.00%
BOCES Administration Charge	718,835	771,057	771,057	826,802	55,745	7.23%	7.23%
Judgements and Claims, incl. Tax Cert. Pymts.	510,553	750,000	750,000	400,000	(350,000)	(46.67%)	(46.67%)
TOTAL SPECIAL ITEMS	1,847,616	2,188,515	2,168,317	1,899,503	(289,012)	(13.21%)	(12.40%)

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					Budget to	%	%
	2019-20	2020-21	2020-21	2021-22	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
<b>II INSTRUCTION</b>							
Admin & Prog. Improv.	6,315,323	6,602,206	6,394,650	6,843,693	241,487	3.66%	7.02%
Day School Program	57,676,986	59,943,392	60,741,390	61,514,511	1,571,119	2.62%	1.27%
Special Education	15,441,488	15,855,946	15,709,884	16,402,914	546,967	3.45%	4.41%
Instructional Support	1,965,875	2,073,466	2,138,035	2,178,717	105,251	5.08%	1.90%
Pupil Personnel	7,402,718	7,692,120	7,602,105	8,020,099	327,979	4.26%	5.50%
<b>TOTAL INSTRUCTION</b>	<b>88,802,389</b>	<b>92,167,130</b>	<b>92,586,064</b>	<b>94,959,933</b>	<b>2,792,804</b>	<b>3.03%</b>	<b>2.56%</b>
Encumbrances - Year End	623,161	-	-	-	-		
<b>GRAND TOTAL INSTRUCTION</b>	<b>89,425,550</b>	<b>92,167,130</b>	<b>92,586,064</b>	<b>94,959,933</b>	<b>2,792,804</b>	<b>3.03%</b>	<b>2.56%</b>

## II. INSTRUCTION

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

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

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

INSTRUCTION	2019-20 Actual Expended	2020-21 Adopted Budget	2020-21 Estimate Expended	2021-22 Proposed Budget	Budget to	%	%
					Budget	Inc. / (Dec)	
					\$ Increase (Decrease)	Budget to Budget	Budget to Est. Exp.
ADMINISTRATION							
Asst. Sup't. for Instruction's Office							
Salaries	298,753	299,512	299,382	305,836	6,324	2.11%	2.16%
Equipment / Furniture	-	-	-	-	-	0.00%	0.00%
Supplies / Materials	556	4,500	500	4,500	-	0.00%	800.00%
Contractual and Other	14,385	22,452	11,576	22,452	-	0.00%	93.95%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Assist. Sup't for Instruc. Office	313,694	326,464	311,458	332,788	6,324	1.94%	6.85%
Supervision							
Salaries							
Salaries - Edgewood	449,031	456,248	454,987	468,350	12,102	2.65%	2.94%
Salaries - Fox Meadow	481,434	483,086	484,914	499,070	15,984	3.31%	2.92%
Salaries - Greenacres	483,661	478,341	479,422	492,617	14,276	2.98%	2.75%
Salaries - Heathcote	491,397	482,235	481,393	493,402	11,167	2.32%	2.49%
Salaries - Quaker Ridge	513,638	523,549	524,686	541,743	18,194	3.48%	3.25%
Salaries - Middle School	806,390	809,293	810,690	833,960	24,667	3.05%	2.87%
Salaries - High School	1,226,973	1,274,248	1,264,635	1,303,020	28,772	2.26%	3.04%
Salaries - Districtwide	164,681	167,731	167,964	170,916	3,185	1.90%	1.76%
Total Salaries	4,617,206	4,674,731	4,668,691	4,803,078	128,347	2.75%	2.88%
Equipment / Furniture	31,440	29,898	29,898	31,598	1,700	5.69%	5.69%
Supplies / Materials	47,652	61,845	62,516	62,521	676	1.09%	0.01%
Contractual and Other	58,439	105,157	39,340	102,781	(2,376)	(2.26%)	161.26%
BOCES Services	-	-	-	-	-	0.00%	0.00%
Total Supervision - Principals' Offices	4,754,737	4,871,631	4,800,445	4,999,978	128,347	2.63%	4.16%

## 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

**\$487,101**

This budget funds projects for the implementation of the strategic plan. Last year, 130 curriculum projects were funded, most of which were related to Curriculum and Instructional adaptations to virtual and hybrid at the Elementary, Middle School and High School level. This summer there are ambitious plans aligned to the 13 goals of our strategic plan. This allocation, increased from last year's \$436,757, will fund additional projects to prepare for opening the 2021-2022 school year.

#### Arts and Aesthetic Education Initiative

**\$85,633**

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

#### Interdependence Institute

**\$42,549**

The Interdependence Institute fosters the development of intercultural skills that teachers and students need to deepen global understanding and broaden their international perspectives. Through partnerships and exchanges, students and faculty develop the skills needed to successfully navigate the complexities of an increasingly interdependent world. The Interdependence Institute will also co-sponsor author visits to examine racism and bias in all its forms in the United States.

#### Scarsdale Teachers Institute

**\$310,594**

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

#### Center for Innovation

**\$32,000**

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

#### Professional Development

**\$369,200**

##### *Teacher Grants \$154,000*

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

##### *Instructional Improvement (Academic Subjects) \$215,200*

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

#### Sustainability Initiative

**\$140,000**

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

**\$43,850**

One of the District's strategic goals is to use data to improve instruction. This budget includes \$12,000 to bring in committees of college professors who work with teachers to develop, validate and assess High School curricular offerings. This budget also provides \$31,850 to assess the District's strategic initiatives and evaluate the ongoing impacts (positive and negative) of hybrid and remote learning.

INSTRUCTION (Continued)	2019-20 Actual Expended	2020-21 Adopted Budget	2020-21 Estimate Expended	2021-22 Proposed Budget	Budget \$ Increase (Decrease)	Inc. / (Dec)	
						Budget to Budget	Budget to Est. Exp.
PROGRAM IMPROVEMENT							
Staff Development							
Program Improvement	462,316	436,757	436,757	487,101	50,344	11.53%	11.53%
Arts & Education Initiative	41,769	87,833	42,500	85,633	(2,200)	(2.50%)	101.49%
Interdependence Institute	9,829	42,549	10,000	42,549	-	0.00%	325.49%
Teachers' Institute	301,782	311,622	302,740	310,594	(1,028)	(0.33%)	2.59%
Center for Innovation	19,586	32,000	12,000	32,000	-	0.00%	166.67%
Professional Development	326,628	357,000	357,000	369,200	12,200	3.42%	3.42%
Sustainability Initiative	84,982	92,500	121,750	140,000	47,500	51.35%	14.99%
Curriculum Research & Assessment	-	43,850	-	43,850	-	0.00%	#DIV/0!
Total Staff Development	1,246,892	1,404,111	1,282,747	1,510,927	106,816	7.61%	17.79%
TOTAL ADMIN. & IMPROVEMENT	6,315,323	6,602,206	6,394,650	6,843,693	241,487	3.66%	7.02%

## II. INSTRUCTION (Continued)

### Teaching – Day School Program

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

The current one-year contract extension between the Scarsdale Teachers Association and the Board of Education is set to expire in June, 2021, so salary increases beyond the 2020-21 school year are as yet unknown. The Board and the Scarsdale Teachers Association are currently in negotiations. If a contract cannot be agreed upon, step and lane movements must be paid in accordance with the previous contract (Triborough Amendment to the Taylor Law).

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

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

At the elementary schools, enrollment projections show a need for two less classroom teachers overall when compared with last year's actual, however the budget also includes the addition of 4.0 FTE as an enrollment contingency to account for the possibility of continued virtual only instruction for some students in the fall, along with any unanticipated enrollment increases. When including the contingent positions, the FTE would increase by 2.0 positions.

At the High School, anticipated course enrollments and student support needs indicate the need for level staffing, resulting in no net change budget to budget includes the addition of 1.0 FTE special education teachers, and an increase in Speech services from 0.6 to a full 1.0 FTE position.

**Appendix B** reflects additions and subtractions to staff.

Non-salary instructional costs are allocated to each building on a per-pupil basis. Principals assign these funds to specific departments based on need. Four years ago, as part of the 2015-16 budget, funding was increased by 5% to address the rising cost of textbooks and supplies. Prior to 2015-16 these allocations had been reduced by 17% compared to the 2009-10 level. Additionally, in 2017-18 the District increased the per-pupil allocations by another 1.25%, held flat for 2018-19, increased 2.5% in 2019-20 and lowered again by 5.0% for 2020-21 even though CPI has increased 1.81% in 2019. The 2021-22 budget allocation per building are being held flat even though CPO has increased in 2020 by 1.23%.

The STA/BOE negotiated agreement reflects the extracurricular activity stipends. **See Appendix G, pp. 1-2 for a detailed listing.** Please note, these appendixes for extracurricular activity stipends have not been updated for 2020-21 or 2021-22 although estimated negotiated increases are included in the current year budget lines.



INSTRUCTION (Continued)	2019-20	2020-21	2020-21	2021-22	Budget to	%	%
	Actual Expended	Adopted Budget	Estimate Expended	Proposed Budget	Budget \$ Increase (Decrease)	Inc. / Budget to Budget	(Dec) Budget to Est. Exp.
<b>Day School Program</b>							
<b>Salaries</b>							
Salaries - Edgewood	4,337,726	4,519,856	4,658,049	4,559,260	39,404	0.87%	(2.12%)
Salaries - Fox Meadow	5,302,969	5,385,097	5,536,410	5,472,934	87,837	1.63%	(1.15%)
Salaries - Greenacres	3,771,264	3,829,448	3,935,281	4,026,297	196,849	5.14%	2.31%
Salaries - Heathcote	4,151,132	4,232,757	4,443,033	4,495,991	263,234	6.22%	1.19%
Salaries - Quaker Ridge	5,024,380	5,000,500	5,406,404	5,797,950	797,450	15.95%	7.24%
<b>Sub-Total Salaries Elem. Schools</b>	<b>22,587,472</b>	<b>22,967,658</b>	<b>23,979,177</b>	<b>24,352,433</b>	<b>1,384,775</b>	<b>6.03%</b>	<b>1.56%</b>
Salaries - Middle School	12,420,592	12,769,257	12,784,199	13,059,422	290,165	2.27%	2.15%
Salaries - High School	18,454,257	18,926,628	18,764,632	19,185,313	258,685	1.37%	2.24%
Salaries - Districtwide	2,232,781	2,851,368	2,821,477	2,344,602	(506,766)	(17.77%)	(16.90%)
<b>Total Salaries</b>	<b>55,695,102</b>	<b>57,514,911</b>	<b>58,349,486</b>	<b>58,941,770</b>	<b>1,426,859</b>	<b>2.48%</b>	<b>1.02%</b>
 <b>Equipment / Furniture</b>	238,312	297,830	297,830	423,557	125,727	42.21%	42.21%
<b>Supplies / Materials</b>	1,271,082	1,511,695	1,560,901	1,466,496	(45,199)	(2.99%)	(6.05%)
<b>Contractual and Other</b>	317,880	486,367	400,584	550,099	63,732	13.10%	37.32%
<b>BOCES Services</b>	154,609	132,589	132,589	132,589	-	0.00%	0.00%
 <b>Total Day School Program</b>	<b>57,676,986</b>	<b>59,943,392</b>	<b>60,741,390</b>	<b>61,514,511</b>	<b>1,571,119</b>	<b>2.62%</b>	<b>1.27%</b>

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

### **Special Education Budget**

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

This year's budget allocation maintains all current special education services and the ability to respect all of the appropriate class size guidelines dictated by District practice and State regulations. The allocation also includes funding for two integrated co-teaching sections in Kindergarten with a contingent position for a third. These sections would represent an increase in FTE positions due to the fact the current fifth grade only has one section of ICT moving on to Middle School. In addition to increasing the planned number of integrated co-teaching, the budget includes funding to increase the special education staff in the high school to account for the increased number of special education students in programs there. The budget also continues funding for the new special class program started last year.

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. This budget includes an increase of 0.4 FTE to provide the High School with a full time Speech and Language teacher. In some cases, the District is required to provide instruction to students who are hospital-bound or restricted to their homes because of medical, physical, or emotional conditions. All of these services are included in the 2020-2021 allocation.

INSTRUCTION (Continued)	2019-20	2020-21	2020-21	2021-22	Budget to	%	%
	Actual	Adopted	Estimate	Proposed	Budget	Inc. / (Dec)	
	Expended	Budget	Expended	Budget	\$ Increase (Decrease)	Budget to Budget	Budget to Est. Exp.
Special Education							
Salaries - All Schools	9,369,365	10,241,062	10,347,964	10,854,621	613,558	5.99%	4.90%
Other Costs	96,719	73,800	155,541	95,800	22,000	29.81%	(38.41%)
BOCES Services	3,656,273	3,394,162	2,942,952	3,220,696	(173,466)	(5.11%)	9.44%
Contractual School Services	2,319,131	2,146,922	2,263,427	2,231,797	84,875	3.95%	(1.40%)
Total Special Education	15,441,488	15,855,946	15,709,884	16,402,914	546,967	3.45%	4.41%

## II. INSTRUCTION (Continued)

### **Instructional Support**

#### ***Technical Services***

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

The Technical Services team is also responsible for sound systems, and the installation and maintenance of classroom display technology. In addition, the team hosts and provides programming for the District's public access Cable Channel 77, and Verizon FIOS Channel 27. Programs include televised Board of Education reports and other school-related programming. A schedule of current programming can be found on the District Website.

We are projecting a decrease in the number of SmartTVs that need to be mounted; therefore, this budget was reduced by \$15,000.

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

The Instructional Technology budget supports the goals of the District's three-year technology plan that was adopted by the Board. This budget includes salaries for the Director of Instructional Technology and Innovation, network specialists, and hardware technicians. It also provides approximately \$309,000 for K-12 instructional software and online services, of which approximately \$75,000 is "reimbursed" by state software aid. The budget also provides for District Internet access and government-mandated Internet filtering services, mobile device management software, and school library technology and support for online subscription databases.

The lease-purchase program for the long-range technology plan is funded through debt service, but is discussed here. The hardware lease-purchase budget is \$1,550,000 which is actually \$50,000 lower than specified in the District's Technology Plan. This budget represents a 0% increase. This budget will continue the elementary 1:1 program in grades 3-5 and provide technology to the K-2 program, as well as replace obsolete equipment. Funds will also be used to continue the Middle School 1:1 program in grades 6, 7, and 8, as well as replace obsolete instructional technology at all levels. The budget will also provide funds for replacing outdated peripherals, upgrades to classroom display technology, and infrastructure updates.

					Budget to	%	%
	2019-20	2020-21	2020-21	2021-22	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
INSTRUCTIONAL SUPPORT	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
<b>Audiovisual Services</b>							
Salaries	359,513	408,909	389,369	383,282	(25,627)	(6.27%)	(1.56%)
Equipment / Furniture	50,466	20,000	46,449	30,000	10,000	50.00%	(35.41%)
Supplies / Materials	27,510	30,000	33,468	30,000	-	0.00%	(10.36%)
Contractual and Other	86,560	128,500	126,275	103,500	(25,000)	(19.46%)	(18.04%)
BOCES Services	-	-	-	-	-	#DIV/0!	0.00%
<b>Total Audiovisual Services</b>	<b>524,049</b>	<b>587,409</b>	<b>595,561</b>	<b>546,782</b>	<b>(40,627)</b>	<b>(6.92%)</b>	<b>(8.19%)</b>
<b>Instructional Computers</b>							
Salaries	743,068	788,484	785,651	813,659	25,175	3.19%	3.56%
Consulting Fees	299	2,100	2,100	2,100	-	0.00%	0.00%
Instructional Computer Software	265,519	254,500	314,500	309,400	54,900	21.57%	(1.62%)
Other Expenses	426,689	435,973	435,223	485,076	49,103	11.26%	11.45%
BOCES Services	6,251	5,000	5,000	21,700	16,700	334.00%	334.00%
<b>Total Instructional Computers</b>	<b>1,441,826</b>	<b>1,486,057</b>	<b>1,542,474</b>	<b>1,631,935</b>	<b>145,878</b>	<b>9.82%</b>	<b>5.80%</b>
<b>TOTAL INSTRUCTIONAL SUPPORT</b>	<b>1,965,875</b>	<b>2,073,466</b>	<b>2,138,035</b>	<b>2,178,717</b>	<b>105,251</b>	<b>5.08%</b>	<b>1.90%</b>

## II. INSTRUCTION (Continued)

### **Pupil Personnel Services**

#### ***Guidance***

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

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

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

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

This budget provides for the salaries, equipment, supplies and other items necessary to provide psychological services to seven schools. The current budget maintains all psychological services and plans for the proposed increase in Middle School clerical support.

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

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

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

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



	2019-20	2020-21	2020-21	2021-22	Budget to	%	%
	Actual	Adopted	Estimate	Proposed	Budget	Inc. / (Dec)	
PUPIL PERSONNEL SERVICES	Expended	Budget	Expended	Budget	\$ Increase (Decrease)	Budget to	Budget to
						Budget	Est. Exp.
<b>Guidance</b>							
Salaries	2,483,876	2,572,474	2,571,875	2,633,002	60,528	2.35%	2.38%
Equipment / Furniture	-	-	-	-	-	0.00%	0.00%
Supplies / Materials	2,371	2,835	4,376	2,835	-	0.00%	(35.21%)
Contractual and Other	266,315	297,330	292,284	307,957	10,627	3.57%	5.36%
BOCES Services	-	-	-	-	-	0.00%	0.00%
<b>Total Guidance</b>	<b>2,752,562</b>	<b>2,872,639</b>	<b>2,868,535</b>	<b>2,943,794</b>	<b>71,155</b>	<b>2.48%</b>	<b>2.62%</b>
<b>Psychological Services</b>							
Salaries	1,503,196	1,561,836	1,559,251	1,616,698	54,862	3.51%	3.68%
Equipment / Furniture	224	500	500	500	-	0.00%	0.00%
Supplies / Materials	9,775	12,700	21,007	12,700	-	0.00%	(39.54%)
Contractual and Other	40,576	1,500	250	1,500	-	0.00%	500.00%
BOCES Services	-	-	-	-	-	0.00%	0.00%
<b>Total Psychological Services</b>	<b>1,553,770</b>	<b>1,576,536</b>	<b>1,581,008</b>	<b>1,631,398</b>	<b>54,862</b>	<b>3.48%</b>	<b>3.19%</b>
<b>Health Services</b>							
Salaries	981,965	1,009,830	1,049,149	1,020,463	10,633	1.05%	(2.73%)
Equipment / Furniture	-	500	500	500	-	0.00%	0.00%
Supplies / Materials	35,418	31,500	31,500	31,500	-	0.00%	0.00%
Contractual and Other	233,859	216,005	213,255	220,280	4,275	1.98%	3.29%
BOCES Services	-	-	-	-	-	0.00%	0.00%
<b>Total Health Services</b>	<b>1,251,242</b>	<b>1,257,835</b>	<b>1,294,404</b>	<b>1,272,743</b>	<b>14,908</b>	<b>1.19%</b>	<b>(1.67%)</b>
<b>Interscholastic Athletics</b>							
Salaries	1,350,898	1,447,449	1,426,497	1,489,664	42,215	2.92%	4.43%
Equipment / Furniture	50,813	11,000	6,000	24,500	13,500	122.73%	308.33%
Supplies / Materials	97,867	79,000	63,000	79,000	-	0.00%	25.40%
Contractual and Other	203,624	318,000	258,000	434,000	116,000	36.48%	68.22%
BOCES Services	141,942	129,661	104,661	145,000	15,339	11.83%	38.54%
<b>Total Interscholastic Athletics</b>	<b>1,845,144</b>	<b>1,985,110</b>	<b>1,858,158</b>	<b>2,172,164</b>	<b>187,054</b>	<b>9.42%</b>	<b>16.90%</b>
<b>TOTAL PUPIL PERSONNEL SVCS.</b>	<b>7,402,718</b>	<b>7,692,120</b>	<b>7,602,105</b>	<b>8,020,099</b>	<b>327,979</b>	<b>4.26%</b>	<b>5.50%</b>

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					Budget to	%	%
	2019-20	2020-21	2020-21	2021-22	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
III TOTAL PUPIL TRANSPORTATION	3,878,387	4,504,378	4,173,819	4,544,518	40,140	0.89%	8.88%
Encumbrances - Year End	80,050	-	-	-	-		
GRAND TOTAL PUPIL TRANS.	3,958,437	4,504,378	4,173,819	4,544,518	40,140	0.89%	8.88%

### III. PUPIL TRANSPORTATION

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

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

- All Scarsdale students residing 1.5 miles or more from the District school they attend are eligible for transportation. The District provides transportation for approximately 2,000 students for programs in the District, or an estimated 40% of District students. This percentage remains consistent over time.
- By law, the District must transport students living 1.5 miles or more from private/parochial schools located within a 15-mile radius of their Scarsdale address. Special education students attending District-approved programs inside and outside Scarsdale are eligible for transportation without regard to distance. The District typically transports over 280 students to approximately 60 private, parochial and special education programs outside of the District. Local parochial school students are transported to special education services in District buildings. Special education students now require approximately 13 bus monitors to provide supervision. The department works with the Special Education Director to determine this staffing.
- The District transports students to athletic and other extracurricular events and on school-related field trips where possible.

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

Fuel costs can be variable. The 2019-20 budget assumed an overall cost per gallon of \$2.50 and the 2020-21 budget assumed a cost per gallon of \$1.95. The most recent billing from the Village of Scarsdale reflected a price of \$1.33 per gallon for diesel, and \$1.35 per gallon for unleaded gasoline. The 2021-22 budget to assume an overall cost of \$1.95 per gallon.

The District's fleet has an average age that exceeds eight years. A long-range vehicle replacement program is supported by a rigorous evaluation process. . In 2016-17, two large buses and two mini-buses were purchased. In 2017-18, one large bus, three mini-buses, and four small vehicles were purchased. In 2018-19, two large buses, and one handicapped accessible bus were purchased. In 2019-20, one large bus, two mini-buses and one small vehicle were purchased. In 2020-21, four mini-buses and one handicapped accessible bus were purchased. In 2021-22, one large bus, two small mini-buses and one van are being requested. Budget: \$260,600. The District needs to make similar additions to the fleet each year in order to keep up with appropriate vehicle replacement. If the District does not replace buses as scheduled, it may need to enter into a new lease-finance arrangement in coming years. The equipment line also includes an allowance for replacing radio equipment. **See Appendix H for detailed vehicle information.**

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

					Budget to	%	%
	2019-20	2020-21	2020-21	2021-22	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
<b>DISTRICT OPERATED VEHICLES</b>							
Salaries	2,449,588	2,615,548	2,472,155	2,669,482	53,934	2.06%	7.98%
Equipment / Furniture	285,413	279,000	264,201	264,600	(14,400)	(5.16%)	0.15%
Supplies / Materials	101,180	212,500	142,449	207,800	(4,700)	(2.21%)	45.88%
Contractual and Other	57,576	69,525	70,855	74,831	5,306	7.63%	5.61%
BOCES Services	-	-	-	-	-	0.00%	0.00%
<b>Total District Operated Vehicles</b>	<b>2,893,757</b>	<b>3,176,573</b>	<b>2,949,660</b>	<b>3,216,713</b>	<b>40,140</b>	<b>1.26%</b>	<b>9.05%</b>
<b>CONTRACTUAL SERVICES</b>							
Garage Equipment *	-	80,000	50,000	80,000	-	0.00%	60.00%
Vehicle Maint. & Repair *	972,068	1,089,800	1,039,800	1,089,800	-	0.00%	4.81%
Lease - Maintenance Facility	-	126,305	126,305	126,305	-	0.00%	0.00%
Contractual and Other	432	14,500	54	14,500	-	0.00%	26751.85%
Athletics & Extracurricular	12,130	17,200	8,000	17,200	-	0.00%	115.00%
BOCES Services	-	-	-	-	-	0.00%	0.00%
<b>Total Contractual Services</b>	<b>984,630</b>	<b>1,327,805</b>	<b>1,224,159</b>	<b>1,327,805</b>	<b>-</b>	<b>0.00%</b>	<b>8.47%</b>
<b>TOTAL TRANSPORTATION</b>	<b>3,878,387</b>	<b>4,504,378</b>	<b>4,173,819</b>	<b>4,544,518</b>	<b>40,140</b>	<b>0.89%</b>	<b>8.88%</b>

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

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	2019-20	2020-21	2020-21	2021-22	Budget to	%	%
	Actual	Adopted	Estimate	Proposed	Budget	Inc. / (Dec)	
	Expended	Budget	Expended	Budget	\$ Increase (Decrease)	Budget to Budget	Budget to Est. Exp.
IV TOTAL COMMUNITY SVCS.	248,599	370,927	165,135	376,862	5,935	1.60%	128.21%
Encumbrances - Year End	923	-	-	-	-		
GRAND TOTAL COMMUNITY SVCS.	249,522	370,927	165,135	376,862	5,935	1.60%	128.21%

## IV. COMMUNITY SERVICES

### Civic Activities and Census

This budget provides custodial supervision for community activities in the schools and District census information. The costs in the first three categories below are for custodial overtime. We currently estimate a \$185,642 surplus in the current year due to COVID as these activities are only a fraction of what they would be in a normal year. We anticipate 2021-22 returning to normal activities and have budgeted accordingly.

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

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

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

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

	<b>2019-20</b>	<b>2020-21</b>	<b>2020-21</b>	<b>2021-22</b>	<b>Budget to</b>	<b>%</b>	<b>%</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Budget</b>	<b>Inc. / (Dec)</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>CIVIC ACTIVITIES</b>							
Recreation Department	41,208	55,868	18,000	56,846	978	1.75%	215.81%
Community Groups	21,345	42,799	12,000	43,548	749	1.75%	262.90%
School Functions	96,540	166,975	50,000	169,897	2,922	1.75%	239.79%
<b>Total Civic Activities</b>	<b>159,093</b>	<b>265,642</b>	<b>80,000</b>	<b>270,291</b>	<b>4,649</b>	<b>1.75%</b>	<b>237.86%</b>
<b>CENSUS</b>	<b>89,505</b>	<b>105,285</b>	<b>85,135</b>	<b>106,571</b>	<b>1,286</b>	<b>1.22%</b>	<b>25.18%</b>
<b>TOTAL COMMUNITY SVC.</b>	<b>248,599</b>	<b>370,927</b>	<b>165,135</b>	<b>376,862</b>	<b>5,935</b>	<b>1.60%</b>	<b>128.21%</b>

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					Budget to	%	%
	2019-20	2020-21	2020-21	2021-22	Budget	Inc. / (Dec)	
	Actual	Adopted	Estimate	Proposed	\$ Increase	Budget to	Budget to
	Expended	Budget	Expended	Budget	(Decrease)	Budget	Est. Exp.
<b>V   UNDISTRIBUTED</b>							
Employee Benefits	34,030,517	36,395,437	36,805,605	37,276,519	881,082	2.42%	1.28%
Debt Service - Lease Purchases	2,379,643	2,431,077	2,429,973	2,445,644	14,567	0.60%	0.64%
Debt Service - Bonds	7,616,653	7,341,177	7,281,953	7,491,831	150,654	2.05%	2.88%
TOTAL UNDISTRIBUTED	44,026,813	46,167,691	46,517,531	47,213,994	1,046,303	2.27%	1.50%
Encumbrances - Year End	140,621	-	-	-	-		
<b>GRAND TOTAL UNDISTRIBUTED</b>	<b>44,167,434</b>	<b>46,167,691</b>	<b>46,517,531</b>	<b>47,213,994</b>	<b>1,046,303</b>	<b>2.27%</b>	<b>1.50%</b>

## **V. UNDISTRIBUTED COSTS**

### **Employee Benefits**

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

These are mandatory contributions to the NYS Retirement Systems. The contribution rates for the Teachers' Retirement System (TRS) and the Employees' Retirement System (ERS) rate will remain stable for 2021-22. The TRS contribution for 2020-21 was 9.53% of salary; for 2021-22, that rate will change to a range of 9.8%. For the ERS, the required weighted average contribution for 2020-21 was 13.83% of salary; for 2021-22, that will decrease to an estimated 13.82% or 0.01% less.

#### *Social Security/Medicare*

This represents the District's share of the FICA tax. For 2021, the maximum wage base is \$142,800 up from \$137,700 in 2020. Because the District's fiscal year covers two calendar years, we must estimate the maximum wage for 2022. This budget assumes an increase in the 2022 wage base based on recent trends. Coupled with contractual salary increases and a significant number of retirees going into the 2021-22 school year, this will result in a 0.97% budget-to-estimated actual increase in FICA expense.

#### *Health Insurance*

The budget for the self-insured health plan is increasing 5.5% on a budget to budget basis. This represents a 1.47% increase when compared to the 2020-21 estimated actual expenditures of \$17.4 million, which includes an estimated \$350,000 of costs related to COVID testing of staff in order to keep schools open. Premium contributions continue to be in effect for all employees groups, which assists in mitigating insurance increases. The District also maintains a health insurance reserve of \$5.18 million as of June 30, 2020. This reserve assists in mitigating risks against market and experience swings. Early projections pointing to a current year deficit of \$666,504 are expected to decrease the overall surplus to \$4.51 million as of June 30, 2021. 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 2019-20 and 2020-21 contribution was \$1,976 per full-time employee; the 2021-22 contribution is not yet known.

#### *Life Insurance*

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

#### *Unemployment Insurance*

While the District does not pay unemployment insurance premiums, it is required to reimburse the state on a dollar-for-dollar basis for any employees determined to be eligible for District coverage. In the current year we have seen an increase in claims and have increased the budget for 2021-22 by \$35,000.

#### *Workers' Compensation*

This mandated coverage is estimated to increase by 1.0% compared to the current year's estimated actual. The increase is based on the District's recent experience in our workers' compensation consortium as well as a current year earnings on the consortium investments.

#### *Other Benefits*

This category primarily includes the contractually negotiated reimbursement to District retirees and their spouses for Medicare Part B and Part D premiums. The number of retirees has grown in recent years, as have the Medicare premiums. The 2020-21 Medicare budget of \$1,373,500 is currently projected to be under-budget by \$60,000. The 2021-22 budget is increasing 2.5% compared with the current year estimated actual costs; however this is a 1.98% decrease budget to budget. It should be noted that these reimbursements have been kept in check due to a successfully negotiated reduction in benefits in the most recent contract. This item also includes the Employee Assistance Program, disability insurance, and 403(b) administrator's fees.

UNDISTRIBUTED EXPENSES	2019-20	2020-21	2020-21	2021-22	Budget to	%	%
	Actual	Adopted	Estimate	Proposed	Budget	Inc. / (Dec)	
	Expended	Budget	Expended	Budget	\$ Increase (Decrease)	Budget to Budget	Budget to Est. Exp.
EMPLOYEE BENEFITS							
Teachers' Retirement	6,127,521	6,828,629	6,771,380	6,877,227	48,598	0.71%	1.56%
Employees' Retirement	2,398,073	2,420,100	2,397,435	2,380,252	(39,848)	(1.65%)	(0.72%)
Social Security / Medicare	6,255,610	6,748,467	6,613,117	6,677,452	(71,015)	(1.05%)	0.97%
Health Insurance	15,919,395	16,764,982	17,431,486	17,687,056	922,074	5.50%	1.47%
Dental Insurance	1,252,652	1,284,624	1,304,029	1,318,134	33,510	2.61%	1.08%
Life Insurance	227,483	209,102	201,060	209,102	-	0.00%	4.00%
Unemployment Insurance	4,815	38,586	73,586	73,586	35,000	90.71%	0.00%
Workers' Compensation	605,524	645,510	618,840	625,028	(20,482)	(3.17%)	1.00%
Other Benefits	1,239,443	1,455,437	1,394,672	1,428,682	(26,756)	(1.84%)	2.44%
TOTAL EMPLOYEE BENEFITS	34,030,517	36,395,437	36,805,605	37,276,519	881,082	2.42%	1.28%

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

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

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

**In 2019**, the District began financing the \$64.9 million Capital Project approved by the voters on February 8, 2018. **In June 2019**, the District issued a one-year Bond Anticipation Note (BAN) in the amount of \$20,536,718 to fund the initial stages of this work. \$4,427,577 of this BAN will be paid off permanently. **In June 2020** the District issued a \$43,600,000 fifteen year bonds at a net interest cost (NIC) of 1.47%. **On or about June 2021** the District intends on issuing a \$16,840,000 fifteen year bond which represents the final phase of the \$64.9 million Capital Project. Rates have decreased even more since June 2020 and we expect the NIC for this bond to be approximately 1.06%.

This category also includes installment purchase payments for the District's long-range technology plan as noted on p. 42. Using a lease agreement, the District is planning to purchase \$1,550,000 in computer equipment as a continuation of its long-range replacement plan. This is the same amount as 2018-19, 2019-20, and 2020-21. Future increases are likely to continue to implement this program.

**See Appendix J, page 4 and page 44 for more information.**

**In 2019-20**, the District entered into a five-year lease offered on New York State contract to pay for copiers District-wide. A small portion of the copier lease (\$18,051) is paid for by the individual building level supplies budget of each school.

**See Appendix J, page 5**

UNDISTRIBUTED EXPENSES (CONTINUED)	2019-20 Actual Expended	2020-21 Adopted Budget	2020-21 Estimate Expended	2021-22 Proposed Budget	Budget to	%	%
					Budget \$ Increase (Decrease)	Inc. / (Dec) Budget to Budget	Budget to Est. Exp.
<b>DEBT SERVICE</b>							
<b>Lease Purchases</b>							
Lease Purchase - Computers	1,550,936	1,588,218	1,587,114	1,602,785	14,567	0.92%	0.99%
Lease Purchase - Energy Performance Contract	621,195	621,195	621,195	621,195	-	0.00%	0.00%
Lease Purchase - Copiers	207,512	221,664	221,664	221,664	-	0.00%	0.00%
Lease Purchase - Buses	-	-	-	-	-	0.00%	0.00%
<b>Total Lease Purchases</b>	<b>2,379,643</b>	<b>2,431,077</b>	<b>2,429,973</b>	<b>2,445,644</b>	<b>14,567</b>	<b>0.60%</b>	<b>0.64%</b>
<b>Bonds</b>							
Principal Payments	6,816,677	5,815,326	5,270,000	5,520,000	(295,326)	(5.08%)	4.74%
Interest Payments	799,976	1,525,851	2,011,953	1,971,831	445,980	29.23%	(1.99%)
<b>Total Bonds</b>	<b>7,616,653</b>	<b>7,341,177</b>	<b>7,281,953</b>	<b>7,491,831</b>	<b>150,654</b>	<b>2.05%</b>	<b>2.88%</b>
<b>TOTAL DEBT SERVICE</b>	<b>9,996,296</b>	<b>9,772,254</b>	<b>9,711,926</b>	<b>9,937,475</b>	<b>165,221</b>	<b>1.69%</b>	<b>2.32%</b>

## **Fund Balance and Budget Surplus**

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

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

Prior to the 2015-16 Budget, the District had included a significant planned surplus in its budget which was as high as \$6 million dollars. In the 2015-16 Budget, the District eliminated the planned surplus (expenditure) entirely; it also virtually eliminated the use of prior year surplus as a revenue item at that time, reducing it to \$500,000. This rectified a long-standing structural issue within the District's budget. Since then, our plan increased the prior year surplus to \$1.1 million (from \$500,000) anticipating that the District will generate a similar surplus in the subsequent year thereby stabilizing the prior year surplus to \$1.1 million. Even with this increase, this new approach still limits the District in being able to fund emergency expenditures within a current year's budget, as current year surpluses would have to exceed \$1.1 million for there to be additional funding for any emergencies. In addition, a critical component of District planning was to replenish the District's reserve levels, which had decreased at that time. In 2015-16 the District was able to strengthen its financial position by increasing the total fund balance to \$20.7 million as of June 30, 2016. The same was true for the 2016-17 budget, ending the year with a total fund balance of \$23.4 million. In 2017-18, fund balance decreased to \$19.6 million, primarily as a result of a reduction in the health insurance reserve due to deficits in that year. 2019-20 was a positive year for a temporary increase in reserves due to COVID related surpluses, ending the year with a total fund balance of \$26.7 million. Much of the increase from 2019-20 is being used to offset COVID related deficits in 2020-21 with a projected year ending 6-30-21 total fund balance of \$22.9 million, including \$2.25 million scheduled to be used to offset 2021-22 taxes.

In the current year, expenditures are expected to exceed revenues with a net deficit of \$3,779,389. Therefore, the total fund balance as of June 30, 2021 is projected to decrease to \$22.9 million, inclusive of the prior year surplus budget increasing by \$500,000 to \$2.25 million.

The net impact is projected to decrease the Undesignated Fund Balance estimated to \$4.7 million, \$2.3 million less than the prior year, or 2.8% (under the maximum 4.0% level under state law). It is expected that the health insurance reserve will also decrease from \$5.2 million to \$4.5 million and the tax certiorari reserve to decrease by approximately \$500,000, which appears to be adequately funded within the current structural budget.

The Assigned Fund Balance, a direct offset to the 2021-22 tax levy, is currently estimated to be \$2.25 million, \$1.15 million above our long-term planning goal of \$1.1 million.

No significant changes are estimated for either the Retirement Contribution Reserve for TRS or ERS with projected balances of \$1.42 million and \$2.73 million, respectively.

## Budget Surplus and Fund Balance (Continued)

The District maintains the following reserve accounts:

***Tax Certiorari Reserve*** This reserve funds settlements arising from property tax litigation. Tax certiorari lawsuits claiming over-assessment may be filed by a property owner for several years in a row, and the timing of settlements is highly uncertain. Settlements are traditionally negotiated by the Village of Scarsdale, representing both the Village and the District. Funds are reserved on a claim-by-claim basis. This reserve is projected to be approximately \$500,000 less than the level as of June 30, 2020 due primarily to a recently updated reserve analysis; however, there is still a substantial backlog of current claims which will continue to result in those same taxpayers needing to file an additional claim year. Because of this, as noted on the previous page, the District is budgeting a \$375,000 subsidy in the 2021-22 Budget for future tax certiorari claims.

***Health Insurance Reserve*** The District uses a self-insured health plan, which is estimated to have saved taxpayers millions of dollars since inception, but which, by its nature, is volatile and unpredictable. This reserve, also known as a “rate stabilization reserve,” was authorized by the New York State legislature and signed into law by the governor in 2014. During 2017-18, \$2 million of the reserve was used to fund overages in that year. For 2018-19 a significant surplus resulted in replenishing \$2 million back into the fund which remained unchanged for 2019-20. It is projected to be funded at \$4.5 million as of June 30, 2021, a decrease of \$666,504.

***Debt Service Reserve*** The debt service reserve is generated in part by interest earned on voter-authorized capital borrowing during the construction process and unspent capital project balances. In 2020-21, \$864,000 was used as a funding source and \$150,000 will be added from surplus from prior year capital projects; \$485,000 is planned to be used in the 2021-22 budget which will almost entirely deplete the reserve as of July 1, 2021. The 2021-22 use of the reserve is associated with a one-time transfer to the Capital Project Fund of \$485,000 thereby creating a tax neutral expenditure.

***Retirement Contribution Reserve(s)*** This reserve is available to fund contributions to the State Retirement System (ERS) for non-certified staff and the Teachers’ Retirement System (TRS) for the certified staff. No significant changes are estimated for either the Retirement Contribution Reserve for TRS or ERS with projected balances of \$1.42 million and \$2.73 million, respectively.

***Undesignated/Unreserved Fund Balance*** This is a general-purpose reserve that can be used by the Board of Education for any lawful purpose. By law, it cannot exceed 4% of the following year’s budget. The projected June 30, 2021 Undesignated Fund Balance is estimated to be 2.80%; on June 30, 2020, it was 4.28%. The District temporarily exceeded the 4.0% limit due to COVID surpluses in 2019-20 which were immediately offset by COVID deficits in 2021-21, bringing the projected undesignated surplus to 2.80%, which is the lowest level since 2006-07 which was the year the cap increased from 2.0% to 4.0%.

***Designated for Next Year*** This is the amount of surplus shown as a revenue item (“Prior Year Surplus”) in the budget, offsetting tax levy by the same amount. The 2021-22 budget plan calls for using \$2,250,000 of the current year surplus as a revenue item, up \$500,000 from last year. This increase to \$2.25 million includes a one-time \$800,000 increase that is being used to fund the possible \$800,000 COVID contingency currently budgeted within 2021-22 expenditures budget. In addition, the \$2.25 million use of prior year surplus is \$1.15 million above our long-term planning goal of \$1.1 million. The goal is to reduce this amount to a range of \$1.1 to \$1.425 million for the 2022-23 budget and to \$1.1 million for budgets after 2022-23.

### Fund Balance Projection for 2020-21 and 2021-22

Category	2020-21 Prop. Bud.	2020-21 Est. Actual	2020-21 Est. Surplus (Deficit)		2021-22 Prop. Bud.	2021-22 Est. Actual	2021-22 Est. Surplus (Deficit)	
<b>Revenue:</b>								
Tax Levy	151,128,318	151,128,318	-		154,374,399	154,374,399	-	
State Aid	5,973,493	5,915,967	(57,526)		6,300,079	6,300,079	-	
Interest Earnings	266,000	63,750	(202,250)		266,000	266,000	-	
Interest - Reserves	26,000	6,375	(19,625)		26,000	26,000	-	
Prior Year Fund Balance used	1,750,000	-	(1,750,000)		2,225,000	-	(2,225,000)	
Reserves - Budgeted to be used	932,153	218,153	(714,000)		629,649	68,153	(561,496)	
All Other - Including PILOT's	2,620,352	2,879,602	259,250		3,006,628	3,006,628	-	
<b>Total Revenue</b>	<b>162,696,316</b>	<b>160,212,165</b>	<b>(2,484,151)</b>		<b>166,827,755</b>	<b>164,041,259</b>	<b>(2,786,496)</b>	<b>(A.)</b>
<b>Expenditure:</b>								
Teaching Salaries (all codes)	66,279,675	66,515,683	(236,008)		68,289,636	68,289,636	-	
Special Education (net of Sal)	5,614,884	5,361,920	252,964		5,548,293	5,548,293	-	
Oil / Gas	914,502	693,000	221,502		914,502	914,502	-	
Health Insurance	16,764,982	17,431,486	(666,504)		17,687,056	17,687,056	-	
All Other	72,397,273	73,289,465	(892,192)		74,013,268	74,013,268	-	
Estimated Tax Certs to be Paid out in CY	725,000	725,000	-		375,000	375,000	-	
Other Fund Balance Items	-	(175,000)	175,000		-	(300,000)	300,000	
<b>Total Expenditures</b>	<b>162,696,316</b>	<b>163,841,554</b>	<b>(1,145,238)</b>		<b>166,827,755</b>	<b>166,527,755</b>	<b>300,000</b>	<b>(B.)</b>
	<b>June 30, 2020 Actual</b>	<b>June 30, 2021 Est. Actual</b>	<b>Changes (+/-) to Fund Balance</b>		<b>June 30, 2022 Est. Actual</b>	<b>Current 2021-22 Est. Act.</b>	<b>Changes (+/-) to Fund Balance</b>	
<b>Fund Balance:</b>								
Tax Certiorari Reserve	5,985,503	5,489,003	(496,500)		5,495,590	5,495,590	-	
Health Insurance	5,174,315	4,507,811	(666,504)		4,507,811	4,507,811	-	
Debt Service	1,130,530	485,683	(644,847)		683	68,836	68,153	
ERS Retirement Contribution Reserve	2,732,835	2,734,475	1,640		2,737,756	2,737,756	-	
TRS Retirement Contribution Reserve	1,420,000	1,420,860	860		1,422,565	1,373,967	(48,598)	
Undesignated	6,965,344	4,666,306	(2,299,038)		2,653,237	2,653,237	-	
All Other	-	-	-		-	-	-	
Current Year Encumbrances	1,506,211	1,506,211	-		1,506,211	1,506,211	-	
<b>Subtotal - Before Est. Budgeted Designations</b>	<b>24,914,738</b>	<b>20,810,349</b>	<b>(4,104,389)</b>		<b>18,323,853</b>	<b>18,343,408</b>	<b>19,555</b>	
Fund (PY) Balance Designated to be used	1,750,000	-	(1,750,000)		2,225,000	-	(2,225,000)	
Est. (CY) Fund Balance Designated to be used	-	2,225,000	2,225,000		-	1,425,000	1,425,000	
<b>Subtotal - Estimated Budgeted Designations</b>	<b>1,750,000</b>	<b>2,225,000</b>	<b>475,000</b>		<b>2,225,000</b>	<b>1,425,000</b>	<b>(800,000)</b>	
<b>Total Fund Balance</b>	<b>26,664,738</b>	<b>23,035,349</b>	<b>(3,629,389)</b>		<b>20,548,853</b>	<b>-</b>	<b>(780,445)</b>	
Prior Year Fund Balance as of June 30, 2020	26,664,738	Proj. CY Fund Balance as of June 30, 2022			20,548,853			
Current Year Revenue Surplus (Deficit)	(2,484,151)	Surplus Fund Bal. Designated to be used on July 1, 2022			(1,425,000)	#		
Current Year Expenditure Surplus (Deficit)	(1,145,238)	Other Fund Bal. Designated to be used on July 1, 2022			-	Unknown at this time		
Proj. Current Year Fund Balance as of June 30, 2021	23,035,349	Proj. CY Fund Balance as of June 30, 2023			19,123,853			
Other Fund Bal. Designated to be used on July 1, 2021	(561,496)							
Surplus Fund Bal. Designated to be used on July 1, 2021	(2,225,000)							
Proj. Next Year Fund Bal, as of July 1, 2022	20,248,853							

# The amounts to be used as "Revenue" for the 2022-23 Budget are not known at this time, however the District projects the surplus used will decrease to \$1,425,000.

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



## Scarsdale Union Free School District

### Estimated Fund Balance

<b>Total All Fund Balances at End of Fiscal Year 2019-20</b>	<b>\$26,664,738</b>
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#### Restricted Fund Balance (Reserved)

Employee Retirement Reserve (TRS)	\$1,420,000	
Employee Retirement Reserve (ERS) - Net of CY designated amount	\$2,732,835	
Debt Service Reserve Balance - Net of CY designated amount	\$1,130,530	
Reserve for Health Insurance	\$5,174,315	
Reserve for Tax Certiorari 2008-2009 through 2014-2015	\$231,799	
Reserve for Tax Certiorari 2015-2016	\$850,430	
Reserve for Tax Certiorari 2016-2017	\$982,975	
Reserve for Tax Certiorari 2017-2018	\$1,001,286	
Reserve for Tax Certiorari 2018-2019	\$984,982	
Reserve for Tax Certiorari 2019-2020	\$984,031	
Reserve for Tax Certiorari 2020-2021	\$950,000	
<i>Total Restricted Fund Balance</i>		<b>\$16,443,183</b>

#### Assigned Fund Balance

Reserved for Encumbrances		\$1,506,211
Designated and Appropriated to 2020-21 Budget	\$1,750,000	
Sub-Total Assigned Fund Balance as per Budget		\$1,750,000

<u>Unassigned and Undesignated Fund Balance as of 7-1-20</u>	\$6,965,344
--	-------------

<b>Total All Fund Balance (restricted, assigned and unassigned)</b>	<b>\$26,664,738</b>
---	---------------------

2020-21 Estimated Actual Revenues	\$	160,212,165		
2020-21 Estimated Actual Expenditures, net of encumbrances	\$	(163,841,554)		
Miscellaneous Adjustment - None	\$	-		
Miscellaneous Adjustment - None	\$	-		
Surplus (Deficit) caused by Actual Estimated Results			\$	(3,629,389)

<b>Estimated Total All Fund Balances at End of Fiscal Year 2020-21</b>	<b>\$23,035,349</b>
--	---------------------

# Scarsdale Union Free School District

## Estimated Fund Balance (Continued)

Carried Over from Prior Page

<b>Total All Fund Balance (restricted, assigned and unassigned)</b>	<b>\$23,035,349</b>
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### Restricted Fund Balance (Reserved)

Employee Retirement Reserve (TRS)	\$1,420,860	
Employee Retirement Reserve (ERS) - Net of CY designated amount	\$2,734,475	
Debt Service Reserve Balance - Net of CY designated amount	\$485,683	
Reserve for Health Insurance	\$4,507,811	
Reserve for Tax Certiorari 2008-2009 through 2014-2015	\$231,799	
Reserve for Tax Certiorari 2015-2016	\$833,588	
Reserve for Tax Certiorari 2016-2017	\$892,017	
Reserve for Tax Certiorari 2017-2018	\$976,012	
Reserve for Tax Certiorari 2018-2019	\$936,407	
Reserve for Tax Certiorari 2019-2020	\$731,467	
Reserve for Tax Certiorari 2020-2021	\$815,555	
Reserve for Tax Certiorari 2021-2022	\$797,158	
Estimated payments to be made on 2015-16 thru 2020-21 Reserves in 2020-21	<u>(\$725,000)</u>	
<i>Total Restricted Fund Balance</i>		<b>\$14,637,832</b>

### Assigned Fund Balance

Reserved for Encumbrances		<b>\$1,506,211</b>
Offset to Tax Levy:		
Designate and Appropriated to 2021-22 Budget	<u>\$2,225,000</u>	
<i>Sub-Total Assigned Fund Balance to Reduce Levy</i>		<b>\$2,225,000</b>

<u>Unassigned and Undesignated Fund Balance 7-1-21 (Estimated)</u>	<b>\$4,666,306</b>
--	--------------------

<b>Total Estimated All Fund Balance (restricted, assigned and unassigned)</b>	<b>\$23,035,349</b>
---	---------------------

2021-22 Estimated Actual Revenues, Net of Designated Fund Balance for Subsequent Year	\$	164,041,259	
2021-22 Estimated Actual Expenditures, net of encumbrances	\$	(166,527,755)	
Miscellaneous Adjustment - None	\$	-	
Surplus (Deficit) caused by Actual Estimated Results			<b>\$ (2,486,496)</b>

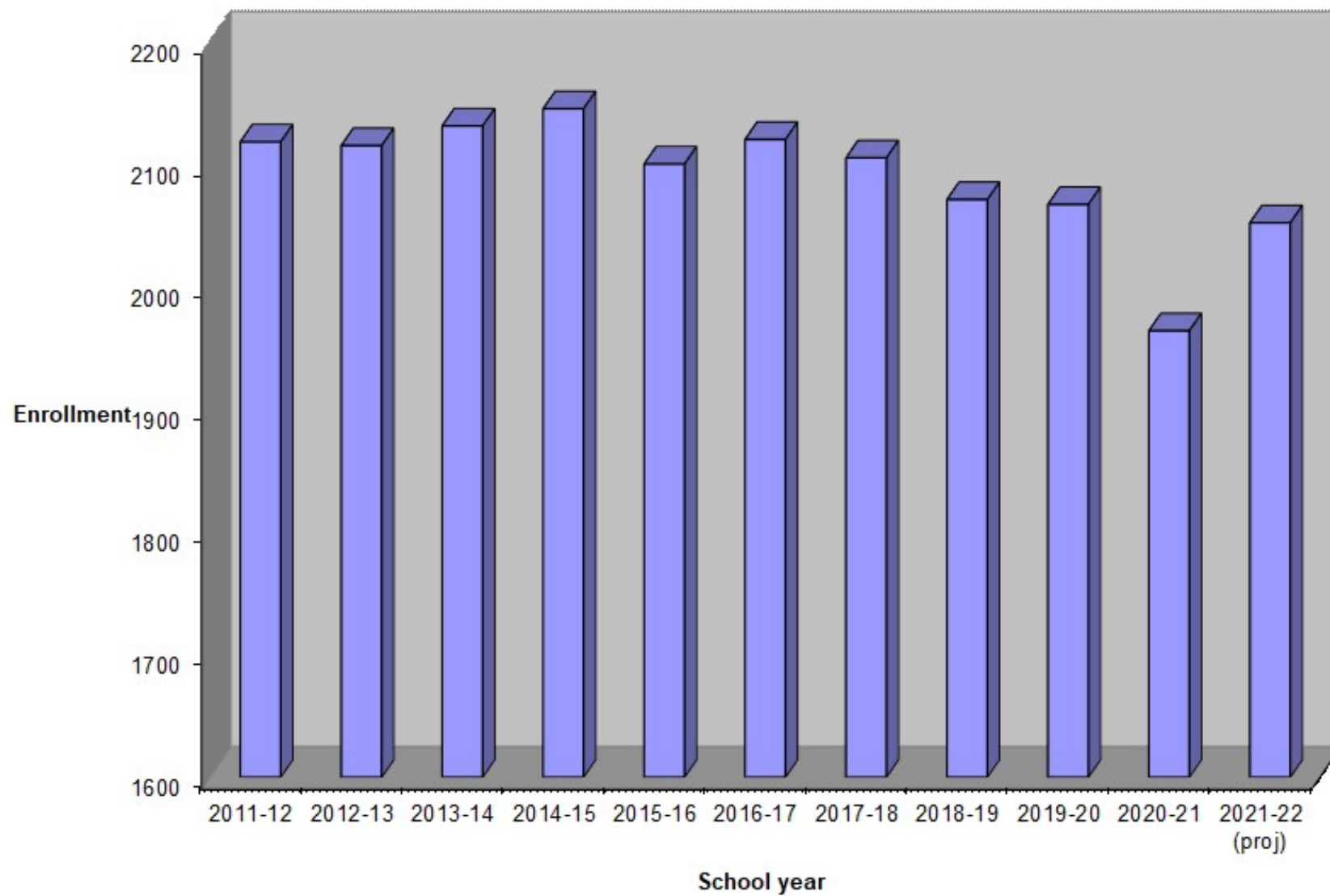
<b>Estimated Total All Fund Balances at End of Fiscal Year 2021-22</b>	<b>\$20,548,853</b>
--	---------------------

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

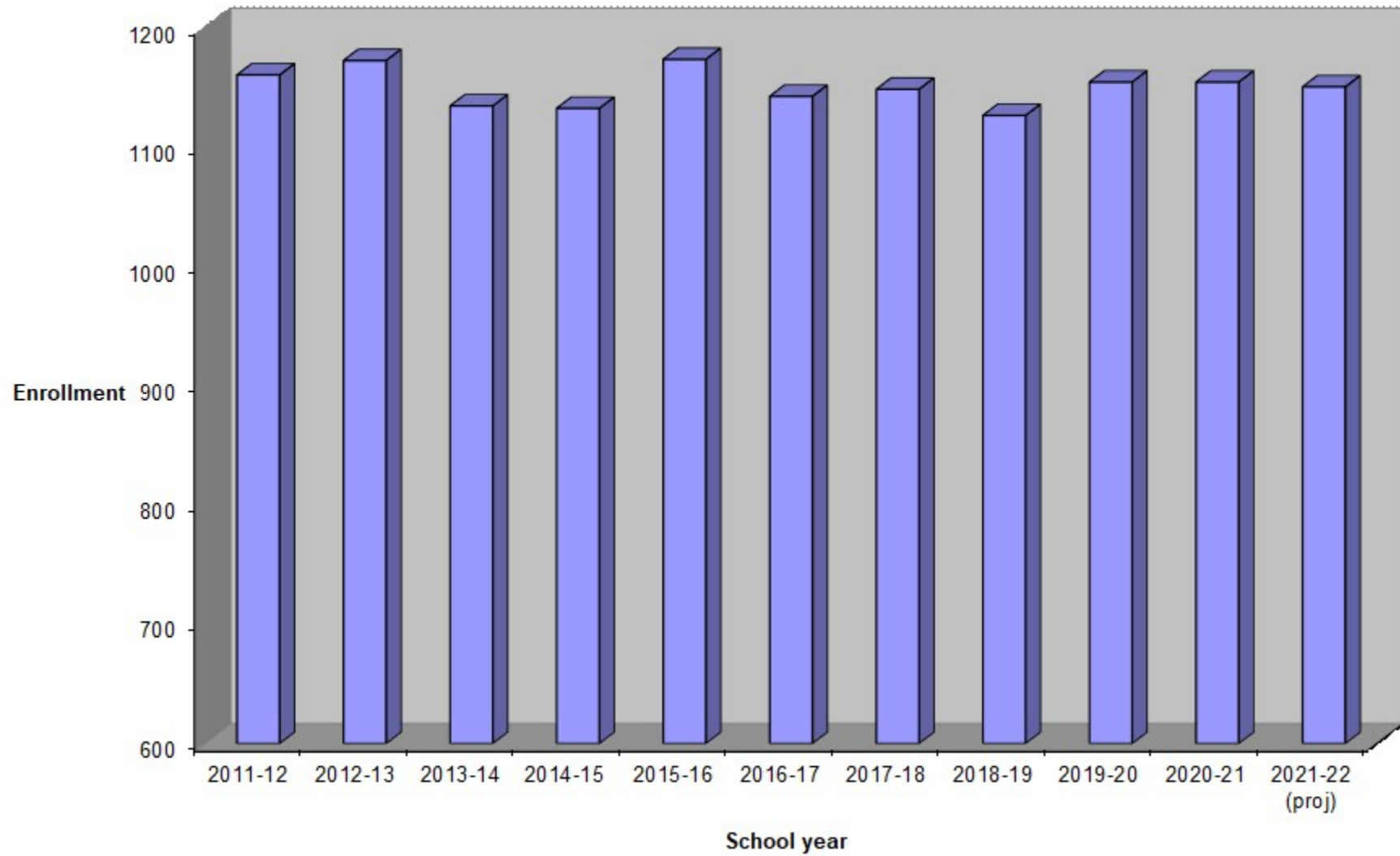
**Please proceed to the next page**

# **APPENDIX - A**

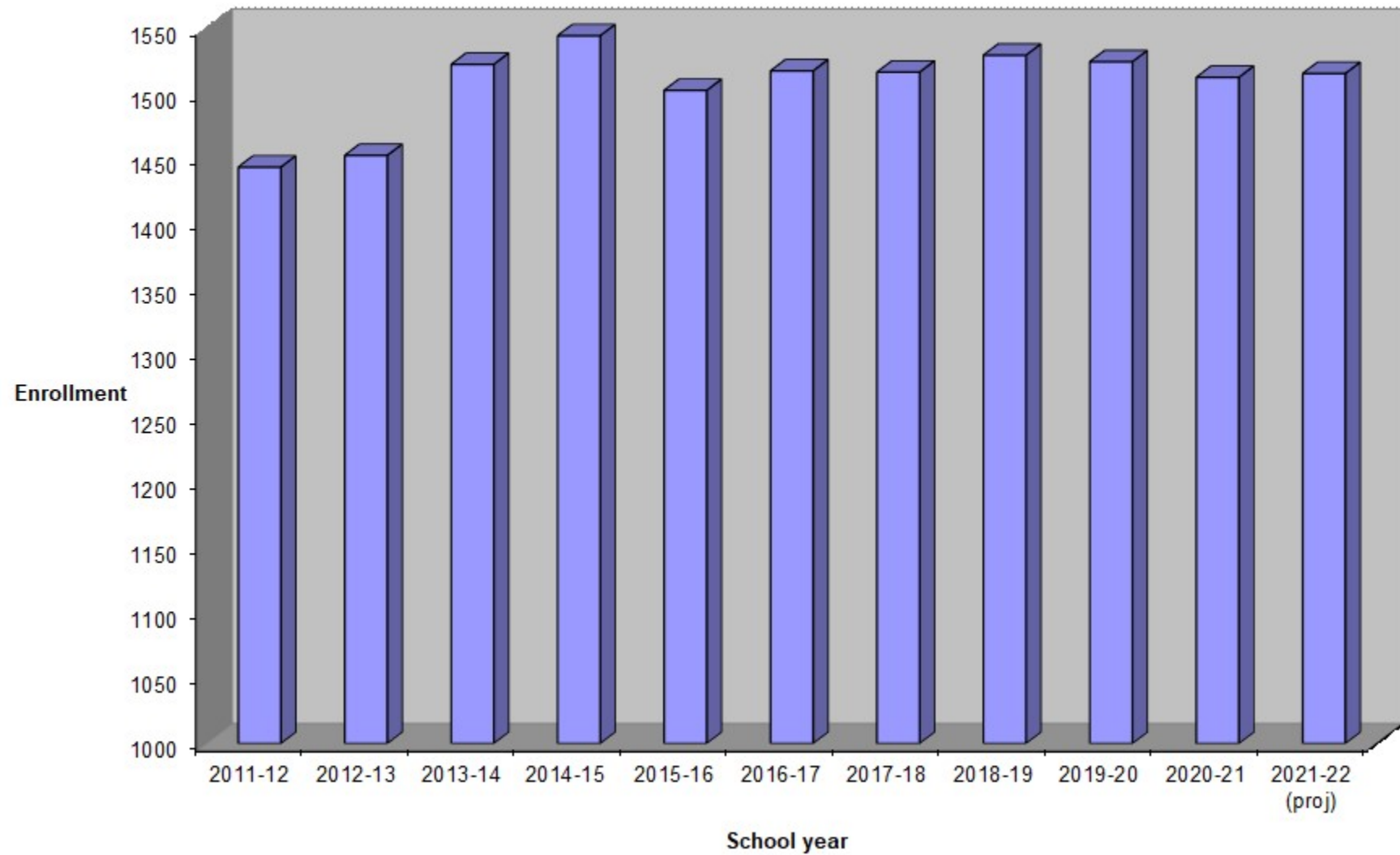
## ELEMENTARY ENROLLMENT - 10 YR TREND



### MIDDLE SCHOOL ENROLLMENT - 10 YR. TREND



## HIGH SCHOOL ENROLLMENT - 10 YR TREND





**TABLE I**  
**COMPARISON OF PUPIL ENROLLMENT BY SCHOOL**  
**ACTUAL PUPIL ENROLLMENT AS OF OCTOBER**  
**AND PROJECTED 2021/22 ENROLLMENT**

	<b>2017-18</b>		<b>2018-19</b>		<b>2019-20</b>		<b>2020-21</b>		<b>Projected 2021-22</b>	
<u>School</u>	<u>Pupils</u>	<u>Sec</u>	<u>Pupils</u>	<u>Sec</u>	<u>Pupils</u>	<u>Sec</u>	<u>Pupils</u>	<u>Sec</u>	<u>Pupils</u>	<u>Sec</u>
E	401	20	395	20	372	20	370	20	366	19
F	473	24	456	23	474	23	425	23	458	24
G	369	19	352	18	337	17	303	17	302	16
H	391	20	382	19	376	19	348	19	373	19
Q	471	23	486	23	508	24	518	23	553	26
<b>Total</b>	<b>2,105</b>	<b>106</b>	<b>2,071</b>	<b>103</b>	<b>2,067</b>	<b>103</b>	<b>1,964</b>	<b>102</b>	<b>2,052</b>	<b>104</b>
Middle School	1,148		1,126		1,154		1,154		1,150	
<b>Total</b>	<b>1,148</b>		<b>1,126</b>		<b>1,154</b>		<b>1,154</b>		<b>1,150</b>	
Senior High	1,516		1,529		1,524		1,512		1,515	
<b>Total</b>	<b>1,516</b>		<b>1,529</b>		<b>1,524</b>		<b>1,512</b>		<b>1,515</b>	
<b>District Total Enrollment</b>	<b>4,769</b>		<b>4,726</b>		<b>4,745</b>		<b>4,630</b>		<b>4,717</b>	

**TABLE II**  
**COMPARISON OF PUPIL ENROLLMENT BY GRADE**  
**ACTUAL PUPIL ENROLLMENT BY GRADE LEVEL**  
**AND PROJECTED 2021/22 ENROLLMENT**

	2017-18	2018-19	2019-20	2020-21	Projected 2021-22
<u>Grade</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>
K	325	259	309	270	306
1	329	335	281	310	337
2	350	341	348	288	346
3	368	359	365	358	304
4	387	387	368	370	378
5	<u>346</u>	<u>389</u>	<u>396</u>	<u>368</u>	<u>381</u>
<b>K-5 Total</b>	<b>2,105</b>	<b>2,070</b>	<b>2,067</b>	<b>1,964</b>	<b>2,052</b>
6	377	367	388	394	372
7	380	382	380	381	398
8	<u>391</u>	<u>377</u>	<u>386</u>	<u>379</u>	<u>380</u>
<b>6-8 Total</b>	<b>1,148</b>	<b>1,126</b>	<b>1,154</b>	<b>1,154</b>	<b>1,150</b>
9	384	400	379	379	384
10	380	378	391	371	373
11	370	380	383	389	374
12	<u>382</u>	<u>372</u>	<u>371</u>	<u>373</u>	<u>384</u>
<b>9-12 Total</b>	<b>1,516</b>	<b>1,530</b>	<b>1,524</b>	<b>1,512</b>	<b>1,515</b>
<b>District Total</b>	<b>4,769</b>	<b>4,726</b>	<b>4,745</b>	<b>4,630</b>	<b>4,717</b>

**TABLES III-VII**  
**COMPARISON OF ELEMENTARY PUPIL ENROLLMENT BY SCHOOL**  
**ACTUAL PUPIL ENROLLMENT AS OF OCTOBER**  
**AND PROJECTED 2021/22 ENROLLMENT**

**EDGEWOOD SCHOOL**

	<b>2017-18</b>		<b>2018-19</b>		<b>2019-20</b>		<b>2020-21</b>		<b>Projected 2021-22</b>	
<u>Grade</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>
K	67	3	44	2	50	3	59	3	56	3
1	51	3	71	4	46	3	57	3	65	3
2	70	4	57	3	69	4	47	3	59	3
3	65	3	72	4	62	3	74	4	48	3
4	84	4	69	3	73	4	60	3	76	4
5	64	3	82	4	72	3	73	4	62	3
<b>Total</b>	<b>401</b>	<b>20</b>	<b>395</b>	<b>20</b>	<b>372</b>	<b>20</b>	<b>370</b>	<b>20</b>	<b>366</b>	<b>19</b>

**TABLES III-VII**  
**COMPARISON OF ELEMENTARY PUPIL ENROLLMENT BY SCHOOL**  
**ACTUAL PUPIL ENROLLMENT AS OF OCTOBER**  
**AND PROJECTED 2021/22 ENROLLMENT**

**FOX MEADOW SCHOOL**

	<b>2017-18</b>		<b>2018-19</b>		<b>2019-20</b>		<b>2020-21</b>		<b>Projected 2021-22</b>	
<u>Grade</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>
K	70	4	54	3	84	4	51	4	70	4
1	70	4	73	4	57	3	78	4	70	4
2	87	4	71	4	79	4	54	3	91	5
3	84	4	85	4	75	4	78	4	59	3
4	84	4	87	4	88	4	78	4	86	4
5	78	4	86	4	91	4	86	4	82	4
<b>Total</b>	<b>473</b>	<b>24</b>	<b>456</b>	<b>23</b>	<b>474</b>	<b>23</b>	<b>425</b>	<b>23</b>	<b>458</b>	<b>24</b>

**TABLES III-VII**  
**COMPARISON OF ELEMENTARY PUPIL ENROLLMENT BY SCHOOL**  
**ACTUAL PUPIL ENROLLMENT AS OF OCTOBER**  
**AND PROJECTED 2021/22 ENROLLMENT**

**GREENACRES SCHOOL**

	<b>2017-18</b>		<b>2018-19</b>		<b>2019-20</b>		<b>2020-21</b>		<b>Projected 2021-22</b>	
<u>Grade</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>
K	49	3	43	2	37	2	44	3	45	2
1	54	3	51	3	53	3	38	2	54	3
2	60	3	55	3	53	3	54	3	39	2
3	68	4	63	3	60	3	50	3	56	3
4	73	3	67	3	65	3	57	3	51	3
5	65	3	72	4	69	3	60	3	57	3
<b>Total</b>	<b>369</b>	<b>19</b>	<b>351</b>	<b>18</b>	<b>337</b>	<b>17</b>	<b>303</b>	<b>17</b>	<b>302</b>	<b>16</b>

**TABLES III-VII**  
**COMPARISON OF ELEMENTARY PUPIL ENROLLMENT BY SCHOOL**  
**ACTUAL PUPIL ENROLLMENT AS OF OCTOBER**  
**AND PROJECTED 2021/22 ENROLLMENT**

**HEATHCOTE SCHOOL**

	<b>2017-18</b>		<b>2018-19</b>		<b>2019-20</b>		<b>2020-21</b>		<b>Projected 2021-22</b>	
<u>Grade</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>
K	61	3	38	2	74	4	36	3	55	3
1	70	4	59	3	37	2	67	4	47	3
2	57	3	75	4	61	3	39	2	79	4
3	65	3	59	3	75	4	66	3	42	2
4	78	4	71	3	59	3	77	4	69	3
5	60	3	80	4	70	3	63	3	81	4
<b>Total</b>	<b>391</b>	<b>20</b>	<b>382</b>	<b>19</b>	<b>376</b>	<b>19</b>	<b>348</b>	<b>19</b>	<b>373</b>	<b>19</b>

**TABLES III-VII**  
**COMPARISON OF ELEMENTARY PUPIL ENROLLMENT BY SCHOOL**  
**ACTUAL PUPIL ENROLLMENT AS OF OCTOBER**  
**AND PROJECTED 2021/22 ENROLLMENT**

**QUAKER RIDGE SCHOOL**

	<b>2017-18</b>		<b>2018-19</b>		<b>2019-20</b>		<b>2020-21</b>		<b>Projected 2021-22</b>	
<u>Grade</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>	<u>Pupils</u>	<u>Sections</u>
K	78	4	80	4	64	3	80	4	80	4
1	84	4	81	4	88	4	70	3	101	4
2	76	4	83	4	86	4	94	4	78	4
3	86	4	80	4	93	5	90	4	99	5
4	68	3	93	4	83	4	98	4	96	4
5	79	4	69	3	94	4	86	4	99	5
<b>Total</b>	<b>471</b>	<b>23</b>	<b>486</b>	<b>23</b>	<b>508</b>	<b>24</b>	<b>518</b>	<b>23</b>	<b>553</b>	<b>26</b>

<p style="text-align: center;"><b>TABLES VIII-IX</b></p> <p style="text-align: center;"><b>COMPARISON OF SECONDARY PUPIL ENROLLMENT BY SCHOOL</b></p> <p style="text-align: center;"><b>ACTUAL PUPIL ENROLLMENT AS OF OCTOBER</b></p> <p style="text-align: center;"><b>AND PROJECTED 2020/21 ENROLLMENT</b></p>
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<p style="text-align: center;"><b>SCARSDALE MIDDLE SCHOOL</b></p>
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	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>Projected</b>
<u>Grade</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>
6	393	367	388	394	372
7	371	382	380	381	398
8	388	377	386	379	380
<b>Total</b>	<b>1,152</b>	<b>1,126</b>	<b>1,154</b>	<b>1,154</b>	<b>1,150</b>



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

**SCARSDALE HIGH SCHOOL**

					Projected
	2017-18	2018-19	2019-20	2020-21	2021-22
<u>Grade</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>	<u>Pupils</u>
9	365	400	379	379	384
10	384	378	391	371	373
11	359	380	383	389	374
12	379	372	371	373	384
<b>Total</b>	<b>1,487</b>	<b>1,530</b>	<b>1,524</b>	<b>1,512</b>	<b>1,515</b>

**Please proceed to the next page**

# **APPENDIX - B**

<p align="center"><b>TABLE X</b></p> <p align="center"><b>PROFESSIONAL POSITIONS</b></p>
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<u>Unit Function</u>	<u>Budget</u> <u>2020-21</u>	<u>Actual</u> <u>2020-21</u>	<b>Proposed Budget</b> <b>to Actual Increase</b> <u>(Decrease)</u>	<u>Projected</u> <u>2021-22</u>
Central Administration	6.0	6.0	0.0	6.0
Principals and Assistant Principals	17.0	17.0	0.0	17.0
Teachers & Librarians	422.6	430.2	2.0	432.2
Guidance & Ass't Sup't of Special Education	14.0	14.0	0.0	14.0
Psychologists	13.0	13.0	0.0	13.0
Speech Teachers	<u>6.6</u>	<u>6.6</u>	<u>0.4</u>	<u>7.0</u>
<b>Total</b>	<b>479.2</b>	<b>486.8</b>	<b>2.4</b>	<b>489.2</b>

<p align="center"><b>TABLE XI</b></p> <p align="center"><b>PROFESSIONAL POSITIONS</b></p> <p align="center"><b>SCARSDALE HIGH SCHOOL</b></p>
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	<u>Budget</u>	<u>Actual</u>	Proposed Budget to Actual Increase	<u>Projected</u>
	<u>2020-21</u>	<u>2019-20</u>	<u>(Decrease)</u>	<u>2021-22</u>
Principal	1.0	1.0	0.0	1.0
Asst. Principals	3.0	3.0	0.0	3.0
Deans	9.0	9.0	0.0	9.0
Alternative School	5.0	5.0	0.0	5.0
Art/Industrial Arts	7.0	7.0	0.0	7.0
Computer Resource	3.0	3.0	0.0	3.0
English	17.4	17.4	0.0	17.4
ENL	1.0	1.0	0.0	1.0
Health	2.0	2.0	0.0	2.0
Library	2.0	2.0	0.0	2.0
Mathematics	17.3	17.3	0.0	17.3
Music	4.0	4.0	0.0	4.0
Performing Arts	0.6	0.6	0.0	0.6
Physical Education	6.4	6.4	0.0	6.4
Psychologists	3.0	3.0	0.0	3.0
Science	24.0	24.0	0.0	24.0
Social Studies	18.2	18.2	0.0	18.2
Special Education	13.0	13.0	1.0	14.0
Speech	0.6	0.6	0.4	1.0
STEAM	2.5	2.5	0.0	2.5
Student Activities	0.8	0.8	0.0	0.8
World Language	<u>17.2</u>	<u>17.2</u>	<u>0.0</u>	<u>17.2</u>
<b>Total</b>	<b>158.0</b>	<b>158.0</b>	<b>1.4</b>	<b>159.4</b>

<p align="center"><b>TABLE XII</b></p> <p align="center"><b>PROFESSIONAL POSITIONS</b></p> <p align="center"><b>MIDDLE SCHOOL</b></p>
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	<u>Budget</u>	<u>Actual</u>	<b>Proposed Budget</b> <b>to Actual Increase</b>	<u>Projected</u>
	<u>2020-21</u>	<u>2019-20</u>	<u>(Decrease)</u>	<u>2021-22</u>
Principal	1.0	1.0	0.0	1.0
Asst. Principals	2.0	2.0	0.0	2.0
House Counselors	4.0	4.0	0.0	4.0
Art	3.0	3.0	0.0	3.0
CHOICE	3.0	3.0	0.0	3.0
Computer	2.0	2.0	0.0	2.0
English	9.0	9.0	0.0	9.0
ENL	1.0	1.0	0.0	1.0
Family & Consumer Science	1.0	1.0	0.0	1.0
Technology	3.0	3.0	0.0	3.0
Library	1.0	1.0	0.0	1.0
Mathematics	8.0	8.0	0.0	8.0
Music	5.5	5.5	0.0	5.5
Physical Education	6.0	6.0	0.0	6.0
Health	3.0	3.0	0.0	3.0
Psychologist	2.0	2.0	0.0	2.0
Science	8.0	8.0	0.0	8.0
Sixth Grade	16.0	16.0	0.0	16.0
Social Studies	8.0	8.0	0.0	8.0
Speech	1.0	1.0	0.0	1.0
Special Education	10.0	10.0	0.0	10.0
World Language	<u>9.6</u>	<u>9.6</u>	<u>0.0</u>	<u>9.6</u>
<b>Total</b>	<b>107.1</b>	<b>107.1</b>	<b>0.0</b>	<b>107.1</b>

<p align="center"><b>TABLE XIII</b></p> <p align="center"><b>PROFESSIONAL POSITIONS</b></p> <p align="center"><b>ELEMENTARY TOTALS</b></p>
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	<u>Budget</u>	<u>Actual</u>	<b>Proposed Budget</b>	<u>Projected</u>
	<u>2020-21</u>	<u>2020-21</u>	<b>to Actual Increase</b>	<u>2021-22</u>
			<u>(Decrease)</u>	
Grade K	17.0	16.0	0.0	16.0
Grade 1	16.0	19.0	(2.0)	17.0
Grade 2	15.0	15.0	3.0	18.0
Grade 3	18.0	19.0	(3.0)	16.0
Grade 4	18.0	19.0	(1.0)	18.0
Grade 5	<u>18.0</u>	<u>19.0</u>	<u>0.0</u>	<u>19.0</u>
	102.0	107.0	-3.0	104.0
Special Education	14.0	15.0	1.0	16.0
Unassigned	<u>1.0</u>	<u>0.0</u>	<u>4.0</u>	<u>4.0</u>
<b>Total Classroom FTE</b>	<b>117.0</b>	<b>122.0</b>	<b>2.0</b>	<b>124.0</b>
Principal	5.0	5.0	0.0	5.0
Assistant Principal	5.0	5.0	0.0	5.0
Art	5.0	5.0	0.0	5.0
Computer	5.0	5.0	0.0	5.0
ENL	3.0	4.0	0.0	4.0
Library	5.0	5.0	0.0	5.0
Music-Inst.	5.9	5.9	0.0	5.9
Music-Vocal	6.2	6.2	0.0	6.2
Physical Ed	7.2	7.2	0.0	7.2
Psychologist	5.0	5.0	0.0	5.0
Reading Specialist	5.0	5.0	0.0	5.0
Speech	5.0	5.0	0.0	5.0
Skills	10.4	11.0	0.0	11.0
World Language	<u>5.0</u>	<u>5.0</u>	<u>0.0</u>	<u>5.0</u>
Total	<u>77.7</u>	<u>79.3</u>	<u>0.0</u>	<u>79.3</u>
<b>Grand Total</b>	<b>194.7</b>	<b>201.3</b>	<b>2.0</b>	<b>203.3</b>

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

	<u>Budget</u>	<u>Actual</u>	<b>Proposed Budget</b>	<u>Projected</u>
	<u>2020-21</u>	<u>2020-21</u>	<b>to Actual Increase</b>	<u>2021-22</u>
			<u>(Decrease)</u>	
Grade K	3.0	3.0	0.0	3.0
Grade 1	3.0	3.0	0.0	3.0
Grade 2	3.0	4.0	(1.0)	3.0
Grade 3	4.0	3.0	0.0	3.0
Grade 4	3.0	4.0	0.0	4.0
Grade 5	<u>4.0</u>	<u>3.0</u>	<u>0.0</u>	<u>3.0</u>
<b>Sub-Total</b>	<b>20.0</b>	<b>20.0</b>	<b>-1.0</b>	<b>19.0</b>
Special Ed	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>	<u>3.0</u>
<b>Total</b>	<b>23.0</b>	<b>23.0</b>	<b>-1.0</b>	<b>22.0</b>
Principal	1.0	1.0	0.0	1.0
Assistant Principal	1.0	1.0	0.0	1.0
Art	1.0	1.0	0.0	1.0
Computer	1.0	1.0	0.0	1.0
ENL	1.0	1.0	0.0	1.0
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.1	1.1	0.0	1.1
Music-Vocal	1.2	1.2	0.0	1.2
Physical Ed	1.4	1.4	0.0	1.4
Psychologist	1.0	1.0	0.0	1.0
Reading Specialist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	2.0	2.2	0.0	2.2
World Language	1.0	1.0	0.0	1.0
Total	<u>15.7</u>	<u>15.9</u>	<u>0.0</u>	<u>15.9</u>
<b>Grand Total</b>	<b>38.7</b>	<b>38.9</b>	<b>-1.0</b>	<b>37.9</b>



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

	<u>Budget</u>	<u>Actual</u>	<b>Proposed Budget</b> <b>to Actual Increase</b>	<u>Projected</u>
	<u>2020-21</u>	<u>2020-21</u>	<u>(Decrease)</u>	<u>2021-22</u>
Grade K	4.0	4.0	0.0	4.0
Grade 1	4.0	3.0	1.0	4.0
Grade 2	3.0	4.0	1.0	5.0
Grade 3	4.0	4.0	-1.0	3.0
Grade 4	4.0	4.0	0.0	4.0
Grade 5	<u>4.0</u>	<u>4.0</u>	<u>0.0</u>	<u>4.0</u>
<b>Sub-Total</b>	<b>23.0</b>	<b>23.0</b>	<b>1.0</b>	<b>24.0</b>
Special Ed	<u>1.0</u>	<u>1.0</u>	<u>(1.0)</u>	<u>0.0</u>
<b>Total</b>	<b>24.0</b>	<b>24.0</b>	<b>0.0</b>	<b>24.0</b>
Principal	1.0	1.0	0.0	1.0
Assistant Principal	1.0	1.0	0.0	1.0
Art	1.1	1.1	0.0	1.1
Computer	1.0	1.0	0.0	1.0
ENL	1.0	1.0	0.0	1.0
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.5	1.5	0.0	1.5
Music-Vocal	1.2	1.2	0.0	1.2
Physical Ed	1.6	1.6	0.0	1.6
Psychologist	1.0	1.0	0.0	1.0
Reading Specialist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	2.0	2.3	0.0	2.3
World Language	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	<u>16.4</u>	<u>16.7</u>	<u>0.0</u>	<u>16.7</u>
<b>Grand Total</b>	<b>40.4</b>	<b>40.7</b>	<b>0.0</b>	<b>40.7</b>

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

	<u>Budget</u>	<u>Actual</u>	Proposed Budget to Actual Increase	<u>Projected</u>
	<u>2020-21</u>	<u>2020-21</u>	<u>(Decrease)</u>	<u>2021-22</u>
Grade K	3.0	2.0	0.0	2.0
Grade 1	2.0	3.0	0.0	3.0
Grade 2	3.0	3.0	(1.0)	2.0
Grade 3	3.0	3.0	0.0	3.0
Grade 4	3.0	3.0	0.0	3.0
Grade 5	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>	<u>3.0</u>
<b>Sub-Total</b>	<b>17.0</b>	<b>17.0</b>	<b>-1.0</b>	<b>16.0</b>
Special Ed	<u>0.0</u>	<u>0.0</u>	<u>2.0</u>	<u>2.0</u>
<b>Total</b>	<b>17.0</b>	<b>17.0</b>	<b>1.0</b>	<b>18.0</b>
Principal	1.0	1.0	0.0	1.0
Assistant Principal	1.0	1.0	0.0	1.0
Art	0.9	0.9	0.0	0.9
Computer	1.0	1.0	0.0	1.0
ENL	0.3	0.3	0.0	0.3
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.0	1.0	0.0	1.0
Music-Vocal	1.0	1.0	0.0	1.0
Physical Ed	1.4	1.4	0.0	1.4
Psychologist	1.0	1.0	0.0	1.0
Reading Specialist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	2.0	2.0	0.0	2.0
World Language	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	<u>14.6</u>	<u>14.6</u>	<u>0.0</u>	<u>14.6</u>
<b>Grand Total</b>	<b>31.6</b>	<b>31.6</b>	<b>1.0</b>	<b>32.6</b>

<p align="center"><b>TABLE XVII</b>  <b>PROFESSIONAL POSITIONS</b>  <b>HEATHCOTE</b></p>
--

	<u>Budget</u>	<u>Actual</u>	<b>Proposed Budget</b>	<u>Projected</u>
	<u>2020-21</u>	<u>2020-21</u>	<b>to Actual Increase</b>	<u>2021-22</u>
			<u>(Decrease)</u>	
Grade K	3.0	4.0	-1.0	3.0
Grade 1	4.0	2.0	1.0	3.0
Grade 2	2.0	3.0	1.0	4.0
Grade 3	3.0	4.0	-2.0	2.0
Grade 4	4.0	3.0	0.0	3.0
Grade 5	<u>3.0</u>	<u>3.0</u>	<u>1.0</u>	<u>4.0</u>
<b>Sub-Total</b>	<b>19.0</b>	<b>19.0</b>	<b>0.0</b>	<b>19.0</b>
Special Ed	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>	<u>3.0</u>
<b>Total</b>	<b>22.0</b>	<b>22.0</b>	<b>0.0</b>	<b>22.0</b>
Principal	1.0	1.0	0.0	1.0
Assistant Principal	1.0	1.0	0.0	1.0
Art	0.9	0.9	0.0	0.9
Computer	1.0	1.0	0.0	1.0
ENL	0.1	1.0	0.0	1.0
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.0	1.0	0.0	1.0
Music-Vocal	1.3	1.3	0.0	1.3
Physical Ed	1.2	1.2	0.0	1.2
Psychologist	1.0	1.0	0.0	1.0
Reading Specialist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	2.0	2.0	0.0	2.0
World Language	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
Total	<u>14.5</u>	<u>15.4</u>	<u>0.0</u>	<u>15.4</u>
<b>Grand Total</b>	<b>36.5</b>	<b>37.4</b>	<b>0.0</b>	<b>37.4</b>

<p style="text-align: center;"><b>TABLE XVII</b>  <b>PROFESSIONAL POSITIONS</b>  <b>QUAKER RIDGE</b></p>
--

	<u>Budget</u>	<u>Actual</u>	Proposed Budget to Actual Increase	<u>Projected</u>
	<u>2020-21</u>	<u>2020-21</u>	<u>(Decrease)</u>	<u>2021-22</u>
Grade K	4.0	3.0	1.0	4.0
Grade 1	3.0	4.0	0.0	4.0
Grade 2	4.0	4.0	0.0	4.0
Grade 3	4.0	5.0	0.0	5.0
Grade 4	4.0	4.0	0.0	4.0
Grade 5	<u>4.0</u>	<u>4.0</u>	<u>1.0</u>	5.0
<b>Sub-Total</b>	<b>23.0</b>	<b>24.0</b>	<b>2.0</b>	<b>26.0</b>
Special Ed	<u>7.4</u>	<u>8.0</u>	<u>0.0</u>	<u>8.0</u>
<b>Total</b>	<b>30.4</b>	<b>32.0</b>	<b>2.0</b>	<b>34.0</b>
Principal	1.0	1.0	0.0	1.0
Assistant Principal	1.0	1.0	0.0	1.0
Art	1.1	1.1	0.0	1.1
Computer	1.0	1.0	0.0	1.0
ENL	0.6	0.7	0.0	0.7
Library	1.0	1.0	0.0	1.0
Music-Inst.	1.5	1.5	0.0	1.5
Music-Vocal	1.3	1.3	0.0	1.3
Physical Ed	1.6	1.6	0.0	1.6
Psychologist	1.0	1.0	0.0	1.0
Reading Specialist	1.0	1.0	0.0	1.0
Speech	1.0	1.0	0.0	1.0
Skills	2.0	2.5	0.0	2.5
World Language	1.0	1.0	0.0	1.0
Total	<u>16.1</u>	<u>16.7</u>	<u>0.0</u>	<u>16.7</u>
<b>Grand Total</b>	<b>46.5</b>	<b>48.7</b>	<b>2.0</b>	<b>50.7</b>

<p align="center"><b>TABLE XIX</b>  <b>PROFESSIONAL POSITIONS</b>  <b>DISTRICT WIDE</b></p>
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	<u>Budget</u>	<u>Actual</u>	<b>Proposed Budget</b> <b>to Actual Increase</b>	<u>Projected</u>
	<u>2020-21</u>	<u>2020-21</u>	<u>(Decrease)</u>	<u>2021-22</u>
Superintendent	1.0	1.0	0.0	1.0
Asst. Superintendents	3.0	3.0	0.0	3.0
Assistant Superintendent of Special Education	1.0	1.0	0.0	1.0
Director of Technology	1.0	1.0	0.0	1.0
Director of Athletics/PE/Health	1.0	1.0	0.0	1.0
Special Education CSE/CPSE	1.0	1.0	0.0	1.0
Special Ed CSE Chair (Psych)	1.0	1.0	0.0	1.0
Special Education Psychologist*	2.0	2.0	0.0	2.0
Special Ed Teacher-in-Charge	1.0	1.0	0.0	1.0
Special Ed CSE Chair (Secondary)	1.0	1.0	0.0	1.0
Elementary Curriculum Coordinators	4.0	5.0	(1.0)	4.0
Teacher on Special Assign. C & I	1.0	1.0	0.0	1.0
STA President	0.4	0.4	0.0	0.4
STI Director	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
<b>Total</b>	<b>19.4</b>	<b>20.4</b>	<b>(1.0)</b>	<b>19.4</b>

\*Includes district-wide behaviorist and testing psychologist

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

	<u>Budget</u> <u>2020-21</u>	<u>Actual</u> <u>2020-21</u>	<b>Proposed Budget</b> to Actual Increase <u>(Decrease)</u>	<u>Projected</u> <u>2021-22</u>
Senior High School	158	158	1.4	159.4
Middle School	107.1	107.1	0.0	107.1
Elementary Schools	194.7	201.3	2.0	203.3
District Wide	<u>19.4</u>	<u>20.4</u>	<u>(1.0)</u>	<u>19.4</u>
<b>Total</b>	<b>479.2</b>	<b>486.8</b>	<b>2.4</b>	<b>489.2</b>

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

	<u>Budget</u>	<u>Actual</u>	<b>Proposed Budget</b> <b>to Actual Increase</b>	<u>Projected</u>
	<u>2020-21</u>	<u>2020-21</u>	<u>(Decrease)</u>	<u>2021-22</u>
<b><u>General Support</u></b>				
Superintendent's Office	3.0	3.0	0.0	3.0
Personnel Office	4.0	4.0	0.0	4.0
Finance Office	7.1	7.1	0.0	7.1
Purchasing	<u>1.0</u>	<u>1.0</u>	0.0	<u>1.0</u>
<b>Total</b>	<b>15.1</b>	<b>15.1</b>	<b>0.0</b>	<b>15.1</b>
<b><u>Instruction Regular Day</u></b>				
Asst. Supt. for Curriculum	1.0	1.0	0.0	1.0
School Staff*	20.6	20.6	0.0	20.6
Guidance & Pupil Services	12.3	12.3	0.2	12.5
Health Services	12.5	13.0	-0.5	12.5
Physical Education & Health	2.0	2.0	0.0	2.0
<b>Total</b>	<b>48.4</b>	<b>48.9</b>	<b>-0.3</b>	<b>48.6</b>
<b><u>Transportation</u></b>	<b>3.0</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>
<b><u>Plant</u></b>	<b>64.5</b>	<b>74.5</b>	<b>-5.0</b>	<b>69.5</b>
<b><u>Computer/Audio Visual Services</u></b>	<b>16.5</b>	<b>16.5</b>	<b>0.0</b>	<b>16.5</b>
<b><u>School Lunch Program</u></b>	<b><u>2.0</u></b>	<b><u>2.0</u></b>	<b><u>0.0</u></b>	<b><u>2.0</u></b>
<b>Civil Service Staff Total</b>	<b>149.5</b>	<b>160.0</b>	<b>-5.3</b>	<b>154.7</b>

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

	<u>Budget</u> <u>2020-21</u>	<u>Actual</u> <u>2020-21</u>	<u>Proposed Budget</u> <u>to Actual Increase</u> <u>(Decrease)</u>	<u>Projected</u> <u>2021-22</u>
<b><u>Superintendent's Office</u></b>				
Secy. to Supt. & Board	1.0	1.0	0.0	1.0
Secy to Superintendent	1.0	1.0	0.0	1.0
Census	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>3.0</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>
<b><u>Personnel Office</u></b>				
Manager of Human Resources	1.0	1.0	0.0	1.0
Personnel Assistant	1.0	1.0	0.0	1.0
Secretary	1.0	1.0	0.0	1.0
Public Relations Assistant	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>4.0</b>	<b>4.0</b>	<b>0.0</b>	<b>4.0</b>
<b><u>Finance Office</u></b>				
Secy. to Asst. Supt. For Business	1.0	1.0	0.0	1.0
Finance Officer	1.0	1.0	0.0	1.0
Assistant Business Manager	1.0	1.0	0.0	1.0
Accountant	1.0	1.0	0.0	1.0
Sr. Account Clerk	1.0	1.0	0.0	1.0
Payroll Clerk	1.0	1.0	0.0	1.0
Bookkeeper	1.0	1.0	0.0	1.0
Claims Auditor	<u>0.1</u>	<u>0.1</u>	<u>0.0</u>	<u>0.1</u>
	<b>7.1</b>	<b>7.1</b>	<b>0.0</b>	<b>7.1</b>
<b><u>Purchasing</u></b>				
Purchasing Officer	0.0	0.0	0.0	0.0
Purchasing Clerk	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>1.0</b>	<b>1.0</b>	<b>0.0</b>	<b>1.0</b>
<b><u>Curriculum Office</u></b>				
Secy. to Asst. Supt. Instruction	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>1.0</b>	<b>1.0</b>	<b>0.0</b>	<b>1.0</b>
<b><u>School Staff</u></b>				
Secretaries to Principals	8.6	8.6	0.0	8.6
Secy. to Asst. Principals	3.0	3.0	0.0	3.0
Account Clerks	1.0	1.0	0.0	1.0
Sr. Account Clerk	1.0	1.0	0.0	1.0
Clerk-Receptionist	1.0	1.0	0.0	1.0
Special Attendance Clerk	1.0	1.0	0.0	1.0
Library Clerk	1.0	1.0	0.0	1.0
Secretary to STI	1.0	1.0	0.0	1.0
Theater Coordinator	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>
	<b>20.6</b>	<b>20.6</b>	<b>0.0</b>	<b>20.6</b>
<b><u>Guidance &amp; Pupil Services</u></b>				
Secy. to Director Special Ed	2.0	2.0	0.0	2.0
Secy. to H.S. Deans	5.0	5.0	0.0	5.0
Secy. to M.S. Counselors	4.0	4.0	0.0	4.0
Secy. to Director P.E., Health & Athletics	2.0	2.0	0.0	2.0
Secy. to Psychologists	<u>1.3</u>	<u>1.3</u>	<u>0.2</u>	<u>1.5</u>
	<b>14.3</b>	<b>14.3</b>	<b>0.2</b>	<b>14.5</b>



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

	<u>Budget</u>	<u>Actual</u>	<b>Proposed Budget</b> <b>to Actual Increase</b>	<u>Projected</u>
	<u>2020-21</u>	<u>2020-21</u>	<u>(Decrease)</u>	<u>2021-22</u>
<b><u>Health Service</u></b>				
Nurses	9.5	10.0	-0.5	9.5
Occupational Therapist	1.0	1.0	0.0	1.0
Secretary to Nurses	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
	<b>12.5</b>	<b>13.0</b>	<b>-0.5</b>	<b>12.5</b>
<b><u>Transportation</u></b>				
Transportation Supervisor	1.0	1.0	0.0	1.0
Head Bus Driver	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
	<b>3.0</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>
<b><u>Plant</u></b>				
Director of Plant & Facilities	1.0	1.0	0.0	1.0
Secy. to Director of Plant & Facilities	1.5	1.5	0.0	1.5
Asst. Director of Plant & Facilities	1.0	1.0	0.0	1.0
Supervisor of Special Projects/Maintenance	1.0	1.0	0.0	1.0
Custodians	48.0	58.0	-5.0	53.0
Groundsmen	6.0	6.0	0.0	6.0
Maintenance	<u>6.0</u>	<u>6.0</u>	<u>0.0</u>	<u>6.0</u>
	<b>64.5</b>	<b>74.5</b>	<b>-5.0</b>	<b>69.5</b>
<b><u>Computer/Audio Visual Services</u></b>				
Director of Information Technology	1.0	1.0	0.0	1.0
Manager of Educational Technology	1.0	1.0	0.0	1.0
Database Manager	1.0	1.0	0.0	1.0
Secretary	1.5	1.5	0.0	1.5
Technical Support Specialist	3.0	3.0	0.0	3.0
Audiovisual Technician	1.0	1.0	0.0	1.0
Audiovisual Specialist	1.0	1.0	0.0	1.0
Network Administrator	1.0	1.0	0.0	1.0
Network Specialist	3.0	3.0	0.0	3.0
Systems Analyst Programmer	1.0	1.0	0.0	1.0
Computer Center Manager	1.0	1.0	0.0	1.0
Data Analyst	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>16.5</b>	<b>16.5</b>	<b>0.0</b>	<b>16.5</b>
<b><u>School Lunch Program*</u></b>				
Director of Food Service	1.0	1.0	0.0	1.0
Assistant School Lunch Manager **	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>2.0</b>	<b>2.0</b>	<b>0.0</b>	<b>2.0</b>
<b>Total</b>	<b>149.5</b>	<b>160.0</b>	<b>-5.3</b>	<b>154.7</b>

\*funded through School Lunch Fund

\*\* 10 month position

<p align="center"><b>TABLE XXIII</b> <b>CIVIL SERVICE STAFF BY SCHOOL</b></p>
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	<u>Budget</u> <u>2020-21</u>	<u>Actual</u> <u>2020-21</u>	<b>Proposed Budget to Actual Increase (Decrease)</b>	<u>Projected</u> <u>2021-22</u>
<b><u>I. Edgewood</u></b>				
<u>School Staff</u>				
Secy. to Principal	1.0	1.0	0.0	1.0
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>4.0</u>	<u>5.5</u>	<u>-0.5</u>	<u>5.0</u>
<b>Total</b>	<b>6.0</b>	<b>7.5</b>	<b>-0.5</b>	<b>7.0</b>
<b><u>II. Fox Meadow</u></b>				
<u>School Staff</u>				
Secy. to Principal	1.8	1.8	0.0	1.8
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>4.0</u>	<u>5.5</u>	<u>-0.5</u>	<u>5.0</u>
<b>Total</b>	<b>6.8</b>	<b>8.3</b>	<b>-0.5</b>	<b>7.8</b>
<b><u>III. Greenacres</u></b>				
<u>School Staff</u>				
Secy. to Principal	1.0	1.0	0.0	1.0
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>4.0</u>	<u>5.5</u>	<u>-0.5</u>	<u>5.0</u>
<b>Total</b>	<b>6.0</b>	<b>7.5</b>	<b>-0.5</b>	<b>7.0</b>

<p align="center"><b>TABLE XXIII (continued)</b>  <b>CIVIL SERVICE STAFF BY SCHOOL</b></p>
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	<u>Budget</u> <u>2020-21</u>	<u>Actual</u> <u>2020-21</u>	<b>Proposed Budget</b> <b>to Actual Increase</b> <b>(Decrease)</b>	<u>Projected</u> <u>2021-22</u>
<b><u>IV. Heathcote</u></b>				
<u>School Staff</u>				
Secy. to Principal	1.0	1.0	0.0	1.0
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>4.0</u>	<u>5.5</u>	<u>-0.5</u>	<u>5.0</u>
<b>Total</b>	<b>6.0</b>	<b>7.5</b>	<b>-0.5</b>	<b>7.0</b>
<b><u>V. Quaker Ridge</u></b>				
<u>School Staff</u>				
Secy. to Principal	1.8	1.8	0.0	1.8
<u>Guidance &amp; Pupil Personnel Services</u>				
Secy. to Psychologist	0.2	0.2	0.0	0.2
<u>Health</u>				
Nurse	1.0	1.0	0.0	1.0
<u>Plant</u>				
Custodians	<u>4.0</u>	<u>5.5</u>	<u>-0.5</u>	<u>5.0</u>
<b>Total</b>	<b>7.0</b>	<b>8.5</b>	<b>-0.5</b>	<b>8.0</b>
<b>Elementary Total</b>	<b>31.8</b>	<b>39.3</b>	<b>-2.5</b>	<b>36.8</b>

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

	<u>Budget</u> <u>2020-21</u>	<u>Actual</u> <u>2020-21</u>	<u>Proposed Budget</u> <u>to Actual Increase</u> <u>(Decrease)</u>	<u>Projected</u> <u>2021-22</u>
<b><u>V. Middle School</u></b>				
<u>School Staff</u>				
Secy. to Principal	1.0	1.0	0.0	1.0
Secy. to Assistant Principal	1.0	1.0	0.0	1.0
Account Clerk	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	3.0	3.0	0.0	3.0
 <u>Guidance &amp; Pupil Services</u>				
Secy. to House Counselor	4.0	4.0	0.0	4.0
Secy. to Psychologist	<u>0.5</u>	<u>0.5</u>	<u>0.2</u>	<u>0.7</u>
	4.5	4.5	0.2	4.7
 <u>Health</u>				
Nurse	2.0	2.0	0.0	2.0
Secretary to Nurse	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	3.0	3.0	0.0	3.0
 <u>Plant</u>				
Custodians	<u>12.0</u>	<u>13.5</u>	<u>-1.5</u>	<u>12.0</u>
<b>Total Middle School</b>	<b>22.5</b>	<b>24.0</b>	<b>-1.3</b>	<b>22.7</b>
 <b><u>VII. Senior High School</u></b>				
<u>School Staff</u>				
Secretary to Principal	1.0	1.0	0.0	1.0
Secretaries to Asst. Principals	2.0	2.0	0.0	2.0
Account Clerk	1.0	1.0	0.0	1.0
Clerk-Receptionist	1.0	1.0	0.0	1.0
Attendance Secretary(SpecAttendClerk)	1.0	1.0	0.0	1.0
Library Typist	1.0	1.0	0.0	1.0
Secretary to Dept. Head	1.0	1.0	0.0	1.0
Theater Coordinator	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>
	10.0	10.0	0.0	10.0
 <u>Guidance &amp; Pupil Services</u>				
Secretary to Deans	5.0	5.0	0.0	5.0
Secretary to Psychologist	<u>0.6</u>	<u>0.6</u>	<u>0.0</u>	<u>0.6</u>
	5.6	5.6	0.0	5.6
 <u>Health</u>				
Nurse	2.0	2.0	0.0	2.0
Secretary to Nurse	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	3.0	3.0	0.0	3.0
 <u>Plant</u>				
Custodians	<u>16.0</u>	<u>17.0</u>	<u>-1.0</u>	<u>16.0</u>
<b>Total Senior High School</b>	<b>34.6</b>	<b>35.6</b>	<b>-1.0</b>	<b>34.6</b>

**TABLE XXIV  
CIVIL SERVICE STAFF DISTRICT WIDE**

	<u>Budget</u> <u>2020-21</u>	<u>Actual</u> <u>2020-21</u>	<u>Proposed Budget</u> <u>to Actual Increase</u> <u>(Decrease)</u>	<u>Projected</u> <u>2021-22</u>
<b><u>Superintendent's Office</u></b>				
Secy. to Supt. & Board	1.0	1.0	0.0	1.0
Secy to Superintendent	1.0	1.0	0.0	1.0
Census	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>3.0</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>
<b><u>Personnel Office</u></b>				
Manager of Human Resources	1.0	1.0	0.0	1.0
Personnel Assistant	1.0	1.0	0.0	1.0
Secretary	1.0	1.0	0.0	1.0
Public Relations Assistant	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>4.0</b>	<b>4.0</b>	<b>0.0</b>	<b>4.0</b>
<b><u>Finance Office</u></b>				
Secy. to Asst. Supt. For Business	1.0	1.0	0.0	1.0
Finance Officer	1.0	1.0	0.0	1.0
Assistant Business Manager	1.0	1.0	0.0	1.0
Accountant	1.0	1.0	0.0	1.0
Sr. Account Clerk	1.0	1.0	0.0	1.0
Payroll Clerk	1.0	1.0	0.0	1.0
Bookkeeper	1.0	1.0	0.0	1.0
Claims Auditor	<u>0.1</u>	<u>0.1</u>	<u>0.0</u>	<u>0.1</u>
	<b>7.1</b>	<b>7.1</b>	<b>0.0</b>	<b>7.1</b>
<b><u>Purchasing</u></b>				
Purchasing Clerk	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>1.0</b>	<b>1.0</b>	<b>0.0</b>	<b>1.0</b>
<b><u>Information Technology</u></b>				
Director of Information Technology	1.0	1.0	0.0	1.0
Manager of Educational Technology	1.0	1.0	0.0	1.0
Database Manager	1.0	1.0	0.0	1.0
Secretary	1.5	1.5	0.0	1.5
Technical Support Specialist	3.0	3.0	0.0	3.0
Audiovisual Technician	1.0	1.0	0.0	1.0
Audiovisual Specialist	1.0	1.0	0.0	1.0
Network Administrator	1.0	1.0	0.0	1.0
Network Specialist	3.0	3.0	0.0	3.0
Systems Analyst Programmer	1.0	1.0	0.0	1.0
Computer Systems Manager	1.0	1.0	0.0	1.0
Data Analyst	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>16.5</b>	<b>16.5</b>	<b>0.0</b>	<b>16.5</b>
<b><u>Athletics, PE &amp; Health</u></b>				
Secretary to Director of P.E., Health & Athletics	2.0	2.0	0.0	2.0
<b><u>Special Education (Guidance &amp; Pupil Services)</u></b>				
Secretary to Director Special Ed	2.0	2.0	0.0	2.0
<b><u>Health</u></b>				
Nurses	0.5	1.0	-0.5	0.5
Occupational Therapist	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>1.5</b>	<b>2.0</b>	<b>-0.5</b>	<b>1.5</b>
<b>Subtotal</b>	<b>33.1</b>	<b>33.6</b>	<b>-0.5</b>	<b>33.1</b>

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

	<u>Budget</u> <u>2020-21</u>	<u>Actual</u> <u>2020-21</u>	Proposed Budget to Actual Increase <u>(Decrease)</u>	<u>Projected</u> <u>2021-22</u>
<b><u>Instructional Services</u></b>				
Secretary to Asst. Supt. For Instruction	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>1.0</b>	<b>1.0</b>	<b>0.0</b>	<b>1.0</b>
<b><u>Scarsdale Teachers Institute</u></b>				
Secretary to STI	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>1.0</b>	<b>1.0</b>	<b>0.0</b>	<b>1.0</b>
<b><u>Plant</u></b>				
Director of Plant & Facilities	1.0	1.0	0.0	1.0
Secretary to Director of Plant & Facilities	1.5	1.5	0.0	1.5
Asst. Director of Plant & Facilities	2.0	2.0	0.0	2.0
Groundsmen	6.0	6.0	0.0	6.0
Maintenance	<u>6.0</u>	<u>6.0</u>	<u>0.0</u>	<u>6.0</u>
	<b>16.5</b>	<b>16.5</b>	<b>0.0</b>	<b>16.5</b>
<b><u>Transportation</u></b>				
Transportation Supervisor	1.0	1.0	0.0	1.0
Head Bus Driver	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>	<u>2.0</u>
	<b>3.0</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>
<b><u>School Lunch Program*</u></b>				
School Lunch Manager	1.0	1.0	0.0	1.0
Assistant School Lunch Manager**	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>
	<b>2.0</b>	<b>2.0</b>	<b>0.0</b>	<b>2.0</b>
<b>District Wide Total</b>	<b>60.6</b>	<b>61.1</b>	<b>-0.5</b>	<b>60.6</b>
<b><u>Civil Service Staff Totals:</u></b>				
<b>Elementary</b>	<b>31.8</b>	<b>39.3</b>	<b>-2.5</b>	<b>36.8</b>
<b>Middle School</b>	<b>22.5</b>	<b>24.0</b>	<b>-1.3</b>	<b>22.7</b>
<b>Senior High</b>	<b>34.6</b>	<b>35.6</b>	<b>-1.0</b>	<b>34.6</b>
<b>District Wide</b>	<b><u>60.6</u></b>	<b><u>61.1</u></b>	<b><u>-0.5</u></b>	<b><u>60.6</u></b>
<b>TOTAL CIVIL SERVICE STAFF</b>	<b>149.5</b>	<b>160.0</b>	<b>-5.3</b>	<b>154.7</b>

\*Funded through School Lunch Fund

\*\*10 month position

# **APPENDIX - C**

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

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

<b><u>Basic STAR Rate Calculation</u></b>		<b>2020-21</b>		<b>2021-22</b>	
		<b>Scarsdale</b>	<b>Mamaroneck</b>	<b>Scarsdale</b>	<b>Mamaroneck</b>
<b>A</b>	Basic Exemption	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
<b>B</b>	Westchester Price Differential Markup	2.6625 *	2.6625 *	2.6838 *	2.6838 *
<b>C</b>	County Equalization Ratio	0.94	1	0.9475	1
<b>D</b>	Equalization / STAR 2% Annual CAP Adjustment ****	1.00	1.00	1.00	1.00
<b>E (A*B*C*D)</b>	<b>Basic STAR Assessment Reduction</b>	<b>\$ 75,080</b>	<b>\$ 79,880</b>	<b>\$ 76,290</b>	<b>\$ 80,512</b>
<b>F</b>	Tax Rate / \$1,000	16.22	15.37	16.54	16.34
<b>F.1</b>	Adjustment Factor for Max Calculation ****	1.00	1.00	1.00	1.00
<b>G (E*F)</b>	<b>Basic STAR Exemption</b>	<b>\$ 1,218</b>	<b>\$ 1,228</b>	<b>\$ 1,261</b>	<b>\$ 1,309</b>
		<b>Max is \$1,218</b>	<b>Max is \$1,228</b>	<b>** 20-21 is \$1,229</b>	<b>20-21 is \$1,233</b>
<b><u>2020-21 Taxes Before and After STAR</u></b>					
<b>I</b>	Average Assessed Home (Estimated)	\$ 1,595,700	\$ 1,595,700		
<b>J (I*E)</b>	2020-21 Taxes Before STAR	\$ 25,887	\$ 24,528		
<b>K (J-G)</b>	2020-21 Taxes after STAR	\$ 24,669	\$ 23,300		
<b><u>2021-22 Taxes Before and After STAR</u></b>					
<b>M</b>	Average Assessed Home (Estimated)	\$ 1,595,700	\$ 1,595,700		
<b>N (M*E)</b>	2021-22 Taxes Before STAR	\$ 26,385	\$ 26,069		
<b>O (N-G)</b>	2021-22 Taxes after STAR	\$ 25,124	\$ 24,760		
<b>P (O-K)</b>	Tax Increase from 2020-21 to 2021/22	\$ 455	\$ 1,460		
<b>Q (P/K)</b>	Percentage Increase (Decrease) from 2020/21 to 2021/22	1.85%	6.27%		

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

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

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



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

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

<b><u>Enhanced STAR Rate Calculation</u></b>		<b>2020-21</b>		<b>2021-22</b>	
		<b><u>Scarsdale</u></b>	<b><u>Mamaroneck</u></b>	<b><u>Scarsdale</u></b>	<b><u>Mamaroneck</u></b>
A	Enhanced Exemption	\$ 68,700	\$ 68,700	\$ 70,700	\$ 70,700
B	Westchester Price Differential Markup	2.6625	2.6625 *	2.6838	2.6838 *
C	County Equalization Ratio	0.940	1.000	0.9475	1.000
D	Equalization / STAR 2% Annual CAP Adjustment ****	1.02	1.02	1.00	1.00
E (A*B*C*D)	<b>Enhanced STAR Assessment Reduction</b>	<b>\$ 174,690</b>	<b>\$ 185,840</b>	<b>\$ 179,780</b>	<b>\$ 189,745</b>
F	Tax Rate / \$1,000	16.22	15.37	16.54	16.34
F.1	Adjustment Factor for Max Calculation ****	0.98	1.00	0.99	0.96
G (E*F*F.1)	<b>Enhanced STAR Exemption</b>	<b>\$ 2,764</b>	<b>\$ 2,857</b>	<b>\$ 2,947</b>	<b>\$ 2,975</b>
		<b>Max is \$2,759</b>	<b>Max is \$2,693</b>	<b>** 20-21 is \$2,759</b>	<b>20-21 is \$2,693</b>
<b><u>2020-21 Taxes Before and After STAR</u></b>					
I	Average Assessed Home (Estimated)	\$ 1,595,700	\$ 1,595,700		
J (I*E)	2020-21 Taxes Before STAR	\$ 25,887	\$ 24,528		
K (J-G)	2020-21 Taxes after STAR	\$ 23,123	\$ 21,671		
<b><u>2021-22 Taxes Before and After STAR</u></b>					
M	Average Assessed Home (Estimated)	\$ 1,595,700	\$ 1,595,700		
N (M*E)	2021-22 Taxes Before STAR	\$ 26,385	\$ 26,069		
O (N-G)	2021-22 Taxes after STAR	\$ 23,439	\$ 23,093		
P (O-K)	Tax Increase from 2020-21 to 2021/22	\$ 316	\$ 1,422		
Q (P/K)	Percentage Increase (Decrease) from 2020/21 to 2021/22	1.37%	6.56%		

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

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

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

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

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

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

**A.** STAR is the School Tax Relief Program that provides a partial exemption from school property taxes. All New Yorkers who earn less than \$500,000 **(NOTE: The governor's budget proposal for 2019-20 lowered this to \$250,000 which had a significant impact on many of our taxpayers)** and own and live in their one, two, or three-family home, condominium, cooperative apartment, manufactured home, or farm dwelling are currently eligible for a STAR exemption on their primary residence.

There are two parts to the STAR program:

The **Basic STAR** exemption is available for owner-occupied, primary residences regardless of the owners' age. Basic STAR works by exempting the first \$30,000 of the full value of a home from school taxes. Basic STAR is available to anyone who owns and lives in his or her home and earns less than \$500,000 **(NOTE: The governor's budget proposal for 2019-20 lowered this to \$250,000 which had a significant impact on many of our taxpayers)**.

The **Enhanced STAR** exemption is available for the primary residences of senior citizens (age 65 and older) with yearly household incomes not exceeding the statewide standard. For qualifying senior citizens, the Enhanced STAR program works by exempting the first \$68,700 for 2020-21 and \$70,700 for 2021-22 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 2020-21 School Levy was \$88,050 and for the 2021-22 School Levy will be \$90,550.

### **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 2020 assessment roll (2021-22 school levy for Scarsdale and Mamaroneck), income is based on the 2019 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 2010-11 THROUGH 2019-20,				
	ESTIMATED ACTUAL 2020-21 AND PROPOSED BUDGET 2021-22				
				<b>Total</b>	<b>%</b>
	Administration	Facility Charge	Special Charges	<b>BOCES Charges</b>	<b>Inc. (Dec.)</b>
2011-2012	286,471	139,342	0	425,813	4.51%
2012-2013	282,595	133,260	0	415,855	1.32%
2013-2014	299,441	137,118	0	436,559	0.64%
2014-2015	334,539	140,895	0	475,434	(2.34%)
2015-2016	373,559	140,895	0	517,218	4.98%
2016-2017	406,816	145,280	0	552,096	8.79%
2017-2018	442,244	144,941	0	587,185	6.36%
2018-2019	512,369	146,564	0	658,933	12.22%
2019-2020	571,365	147,470	0	718,835	9.09%
2020-2021	622,847	148,210	0	771,057	7.26%
<b>2021-2022</b>	<b>677,713</b>	<b>149,089</b>	<b>0</b>	<b>826,802</b>	<b>7.23%</b>

# **APPENDIX - E**

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

Funds have been provided in this section of the budget for refunds of property taxes for prior years. Listed below are the refunds that have been made for the period 2011-12 through January 2020; the adopted budget for 2019-20, and the proposed budget for 2020-21.

YEAR	AMOUNT	PROPERTY
2012-13 Actual	\$380,584	Chaseway LLC - \$217,420; HSBC - \$110,685; five others \$52,749.
2013-14 Actual	\$884,880	Quaker Ridge Golf Course \$519,698, Verizon \$286,466, five others \$78,716.
2014-15 Actual	\$69,123	Various \$69,123.
2015-16 Actual	\$96,655	Seven settlement totaling \$96,655.
2016-17 Actual	\$976,228	Fenway Golf Club - \$401,570, Scarsdale Chateaux - \$193,493 and others - \$381,165
2017-18 Actual	\$1,064,311	2 Overhill Rd. Assoc. - \$390,069; 1 Chase Rd \$193,227; and 24 others totaling \$481,015.
2018-19 Actual	\$306,205	Eight settlement totaling \$306,205.
2019-20 Actual	\$509,897	Nine settlement totaling \$509,897.
2020-21 Budget #	\$725,000	The District also budgets \$25,000 annually for “other” Tax refunds that are unrelated to Certiorari’s.
2020-21 Est.Act.	\$725,000	6 Settlements to date totaling \$77,074.
2021-22 Budget #	\$375,000	The District is budgeting \$475,000 for future Tax Certiorari Refunds for the 2021-22 Budget.

The Tax Certiorari Reserve balance as of June 30, 2020 was \$5,985,503 and projected balance for June 30, 2021 is \$5,989,003 based on estimated refunds of \$725,000. Actual refunds during the year of less than \$725,000 will result in a higher reserve balance as of June 30, 2021 whereas actual refunds during the year higher than \$725,000 will result in a smaller reserve balance as of June 30, 2021.

The reserve has grown significantly since the districtwide revaluation done in 2014. The District has begun to settle some of the Tax Certiorari cases, in fact approximately 40% of the cases have been settled to date. The data from those cases is being used to predict what amount will might be needed to pay for the 60% of Tax Certiorari cases that currently remain open. The District will continue to analyze this data throughout the year in order to understand if the current reserve estimate is reasonable.

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

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

See page 59-63 for more information on reserves.

# **APPENDIX - F**

## Summary – Aides and Part-Time Bus Drivers

### 2021-22 Aides Budget

Building Aides	<p>Building Aides include individuals compensated under the School Aide, Teacher Aide, Principal Aide, and Computer Aide designations in the ASTAA contract.</p> <p>Individuals in this role support the kindergarten classes, grades 1-5 classrooms, provide cafeteria and playground supervision, and serve in specialty support roles to secondary departments. The number of Aides in this category is determined by established allocation formulas tied to school enrollments and unique building needs. Changes in hours from 2020=21 to 2021-22 largely reflect additions or changes related to classroom supervision priorities.</p>
Program Aides- Special Education	<p>This group of Aides includes those serving students with disabilities in the general classroom, in parallel classes, as 1:1 Aides, and in the Learning Resource Center. The total number of Aides needed in this group is determined by the Committee on Special Education in accordance with state mandate.</p>
Program Aides- Other	<p>These individuals are assigned to the District level, and serve as Computer Aides or School Bus Monitors.</p>

### 2021-22 Bus Drivers

Part-Time Bus Drivers	<p>The District employs 63 part-time bus drivers to operate its transportation program. Drivers work 30 hours per week except for 8 of the 63 drivers who work in the afternoon only for a total of 15 hours per week.</p>
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AIDES COST 2020-21 BUDGET 38 WEEKS				
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<u>Location</u>	<u>Building Aide</u>	<u>Program Aide- Special Educ.</u>	<u>Program Aide- Other</u>	<u>Totals</u>
District				
Hrs./Wk.	205		354	<b>410</b>
Hrs./Yr.	7790		13452	<b>15580</b>
<b>Total \$</b>	<b>\$ 163,590</b>		<b>\$ 304,810</b>	<b>\$ 342,760</b>
Edgewood				
Hrs./Wk.	240	515		<b>768</b>
Hrs./Yr.	9120	19570		<b>29184</b>
<b>Total \$</b>	<b>\$ 191,520</b>	<b>\$ 410,970</b>		<b>\$ 642,048</b>
Fox Meadow				
Hrs./Wk.	360	535		<b>749</b>
Hrs./Yr.	13680	20330		<b>28462</b>
<b>Total \$</b>	<b>\$ 287,280</b>	<b>\$ 426,930</b>		<b>\$ 626,164</b>
Greenacres				
Hrs./Wk.	200	485		<b>780</b>
Hrs./Yr.	7600	18430		<b>29640</b>
<b>Total \$</b>	<b>\$ 159,600</b>	<b>\$ 387,030</b>		<b>\$ 652,080</b>
Heathcote				
Hrs./Wk.	350	450		<b>586</b>
Hrs./Yr.	13300	17100		<b>22268</b>
<b>Total \$</b>	<b>\$ 279,300</b>	<b>\$ 359,100</b>		<b>\$ 489,896</b>
Quaker Ridge				
Hrs./Wk.	420	650		<b>1130</b>
Hrs./Yr.	15960	24700		<b>42940</b>
<b>Total \$</b>	<b>\$ 335,160</b>	<b>\$ 518,700</b>		<b>\$ 944,680</b>
<b>Elementary Totals</b>				
Hrs./Wk.	1570	2635		<b>4013</b>
Hrs./Yr.	59660	100130		<b>152494</b>
<b>Elem. Total \$</b>	<b>\$ 1,252,860</b>	<b>\$ 2,102,730</b>		<b>\$ 3,354,868</b>
Middle School				
Hrs./Wk.	285	500		<b>640,372</b>
Hrs./Yr.	10830	19000		<b>24334,136</b>
<b>Total \$</b>	<b>\$ 235,336</b>	<b>\$ 412,870</b>		<b>\$ 528,781</b>
High School				
Hrs./Wk.	570	250		<b>720</b>
Hrs./Yr.	21660	9500		<b>27360</b>
<b>Total \$</b>	<b>\$ 470,672</b>	<b>\$ 206,435</b>		<b>\$ 594,533</b>
<b>Totals</b>				
Hrs./Wk.	2630	3385	354	<b>5783</b>
Hrs./Yr.	99940	128630	13452	<b>219768</b>
<b>Total \$</b>	<b>\$ 2,122,458</b>	<b>\$ 2,722,035</b>	<b>\$ 304,810</b>	<b>\$ 5,149,303</b>

AIDES COST 2021-22 BUDGET 38 WEEKS				
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<u>Location</u>	<u>Building Aide</u>	<u>Program Aide- Special Educ.</u>	<u>Program Aide- Other</u>	<u>Totals</u>
District				
Hrs./Wk.	205		380	<b>585</b>
Hrs./Yr.	7790		14440	<b>22230</b>
<b>Total \$</b>	<b>\$ 163,590</b>		<b>\$ 327,197</b>	<b>\$ 490,787</b>
Edgewood				
Hrs./Wk.	240	550		<b>790</b>
Hrs./Yr.	9120	20900		<b>30020</b>
<b>Total \$</b>	<b>\$ 191,520</b>	<b>\$ 438,900</b>		<b>\$ 630,420</b>
Fox Meadow				
Hrs./Wk.	385	535		<b>920</b>
Hrs./Yr.	14630	20330		<b>34960</b>
<b>Total \$</b>	<b>\$ 307,230</b>	<b>\$ 426,930</b>		<b>\$ 734,160</b>
Greenacres				
Hrs./Wk.	200	525		<b>725</b>
Hrs./Yr.	7600	19950		<b>27550</b>
<b>Total \$</b>	<b>\$ 159,600</b>	<b>\$ 418,950</b>		<b>\$ 578,550</b>
Heathcote				
Hrs./Wk.	380	450		<b>830</b>
Hrs./Yr.	14440	17100		<b>31540</b>
<b>Total \$</b>	<b>\$ 303,240</b>	<b>\$ 359,100</b>		<b>\$ 662,340</b>
Quaker Ridge				
Hrs./Wk.	440	680		<b>1120</b>
Hrs./Yr.	16720	25840		<b>42560</b>
<b>Total \$</b>	<b>\$ 351,120</b>	<b>\$ 542,640</b>		<b>\$ 893,760</b>
<b>Elementary Totals</b>				
Hrs./Wk.	1645	2740		<b>4385</b>
Hrs./Yr.	62510	104120		<b>166630</b>
<b>Elem. Total \$</b>	<b>\$ 1,312,710</b>	<b>\$ 2,186,520</b>		<b>\$ 3,499,230</b>
Middle School				
Hrs./Wk.	285	515		<b>800</b>
Hrs./Yr.	10830	19570		<b>30400</b>
<b>Total \$</b>	<b>\$ 235,336</b>	<b>\$ 425,256</b>		<b>\$ 660,592</b>
High School				
Hrs./Wk.	570	274		<b>844</b>
Hrs./Yr.	21660	10399		<b>32059</b>
<b>Total \$</b>	<b>\$ 470,672</b>	<b>\$ 225,966</b>		<b>\$ 696,638</b>
<b>Totals</b>				
Hrs./Wk.	2705	3529	380	<b>6614</b>
Hrs./Yr.	102790	134089	14440	<b>251319</b>
<b>Total \$</b>	<b>\$ 2,182,308</b>	<b>\$ 2,837,742</b>	<b>\$ 327,197</b>	<b>\$ 5,347,247</b>

**Please proceed to the next page**

# APPENDIX – G

**(This appendix has not been updated for 2021-22 as the District is currently in negotiations with the Scarsdale Teachers Association. Therefore the actual amounts for 2021-22 are not known at this time. Estimates have been added to the individual budget lines as necessary)**

## **II INSTRUCTION**

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

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

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

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

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

## II INSTRUCTION

### 285-000 Interscholastic Athletics

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

#### 2019-20 CALCULATIONS

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

The estimated salaries below are based upon present incumbents

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

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

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



# **APPENDIX - H**

## VEHICLE REPLACEMENT SCHEDULE

The transportation fleet is comprised of large (44-66 passenger) and small (18-20 passenger) buses, automobiles to drive small groups of private school and special education students, and wheelchair vans to transport physically disabled students.

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

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

School Year	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Plan	2022-23 Plan	2023-24 Plan	2024-25 Plan	2025-26 Plan
Large Bus Cost per Bus	1 104,235	2 106,102	1 113,622	0 N/A	1 119,000	2 120,000	1 121,000	1 122,000	1 123,000
Mini Buses Cost per Bus	3 46,914	0 N/A	2 49,269	4 50,889	2 56,000	1 57,000	1 58,000	2 119,000	2 120,000
Lift Gate Buses Cost per Bus	0 N/A	1 59,372	0 N/A	1 58,645	0 N/A	0 N/A	1 68,500	0 N/A	0 N/A
Automobiles Vehicle Cost	4 23,396	0 N/A	1 27,600	0 N/A	1 29,600	0 N/A	1 30,500	0 N/A	1 31,000
<b>Total Vehicle Purchase</b>	<b>\$338,559</b>	<b>\$271,576</b>	<b>\$239,760</b>	<b>\$262,200</b>	<b>\$260,600</b>	<b>\$297,000</b>	<b>\$278,000</b>	<b>\$241,000</b>	<b>\$274,000</b>

95		Updated	<b>Statistics of large Bus Fleet</b>						
<b>Number</b>	<b>Type</b>	<b>Passengers</b>	<b>Year</b>	<b>Road</b>	<b>Assignment</b>	<b>A/O Jan 20</b>	<b>Diff</b>	<b>A/O Jan</b>	<b>Mileage Diff</b>
141	Large Bus	66	2002	17	Spare	86,017	1,056	86,050	33
143	Large Bus	66	2003	16	Spare	88,197	1,424	88,567	370
145	Large Bus	66	2005	14	Spare	95,485	1,791	95,678	193
146	Large Bus	66	2005	14	Spare	83,207	1,432	83,320	113
147	Large Bus	66	2006	13	Spare	99,803	4,510	101,997	2,194
148	Large Bus	66	2006	13	In Service	103,936	3,584	105,809	1,873
149	Large Bus	66	2006	13	In Service	112,760	3,567	113,780	1,020
150	Large Bus	66	2006	13	Spare	95,012	2,194	96,667	1,655
151	Large Bus	66	2006	13	Spare	90,008	939	90,907	899
152	Large Bus	66	2006	13	Spare	79,317	2,439	79,959	642
153	Large Bus	66	2006	13	In Service	83,987	3,801	84,842	855
154	Large Bus	66	2006	13	Spare	95,646	1,751	96,928	1,282
155	Large Bus	66	2009	9	In Service	89,293	5,386	89,363	70
156	Large Bus	66	2011	8	In Service	64,386	4,305	66,987	2,601
157	Large Bus	66	2011	6	In Service	80,111	8,473	83,846	3,735
158	Large Bus	66	2012	5	In Service	44,738	7,206	44,809	71
159	Large Bus	66	2012	5	In Service	55,339	6,896	56,573	1,234
160	Large Bus	66	2013	6	In Service	41,831	8,069	41,940	109
161	Large Bus	66	2015	4	In Service	40,933	8,164	44,151	3,218
162	Large Bus	66	2015	4	In Service	36,637	6,500	38,944	2,307
163	Large Bus	66	2016	3	In Service	27,168	7,620	30,361	3,193
164	Large Bus	66	2016	3	In Service	20,448	6,483	23,248	2,800
165	Large Bus	66	2016	3	In Service	17,464	5,704	18,715	1,251
166	Large Bus	66	2018	1	In Service	15,288	7,121	18,291	3,003
167	Large Bus	66	2018	1	In Service	7,447	5,506	9,697	2,250
168	Large Bus	66	2018	1	In Service	7,032	5,191	9,350	2,318
169	Large Bus	66	2019	0	In Service	4,159	4,159	9,182	5,023
									-
<b>Total number of miles per year</b>						<b>1,665,649</b>	<b>125,271</b>	<b>1,709,961</b>	<b>44,312</b>
<b>Average total mileage for large buses is</b>						<b>61,691</b>		<b>63,332</b>	
<b>Average age of fleet for large buses is</b>				<b>8.3</b>					
<b>Average annual miles for large buses</b>							<b>4,640</b>		<b>1,641</b>

		Updated	Statistics of Small Bus Fleet						
		Number of	Purchase	Years	2020-2021	Mileage A/O	Mileage	Mileage A/O	Mileage
Bus No.	Type	Passengers	Year	On Road	Assignment	Jan 2020	Difference	Jan 2021	Difference
80	Mini Bus	20	2001	18	Spare	179,842	3,837	182,121	2,279
81	Mini Bus	20	2002	17	In Service	154,106	9,417	159353	5,247
82	Mini Bus	20	2002	17	In Service	161,965	6,395	168223	6,258
83	Mini Bus	20	2002	17	In Service	158,203	8,214	160219	2,016
84	Mini Bus	20	2002	17	In Service	142,278	4,348	146650	4,372
86	Mini Bus	20	2002	17	Spare	144,669	3,366	146362	1,693
87	Mini Bus	20	2002	17	Spare	143,082	5,917	146055	2,973
90	Mini Bus	20	2003	16	In Service	171,263	7,132	175380	4,117
91	Mini Bus	20	2005	14	In Service	115,153	8,146	120515	5,362
92	Mini Bus	20	2005	14	In Service	123,844	7,990	127211	3,367
93	Mini Bus	20	2005	14	In Service	146,386	3,420	147372	986
94	Mini Bus	20	2005	14	In Service	140,869	6,932	144494	3,625
95	Mini Bus	20	2005	14	In Service	133,218	9,491	139355	6,137
96	Mini Bus	18	2006	13	Spare	128,088	4,317	129046	958
97	Mini Bus	18	2006	13	In Service	137,529	15,656	138937	1,408
98	Mini Bus	18	2006	13	In Service	140,672	7,765	145424	4,752
100	Mini Bus	18	2006	13	Spare	139,562	5,777	140220	658
35	Mini Bus	18	2006	13	In Service	124,465	6,554	125777	1,312
36	Mini Bus	18	2006	13	Spare	147,681	6,817	149470	1,789
38	Mini Bus	20	2007	12	In Service	141,676	7,881	145329	3,653
39	Mini Bus	20	2007	12	In Service	119,389	13,863	123186	3,797
40	Mini Bus	20	2007	12	In Service	103,065	7,376	106260	3,195
41	Mini Bus	20	2009	10	In Service	74,395	5,660	77207	2,812
42	Mini Bus	20	2009	10	In Service	151,048	7,661	155960	4,912
43	Mini Bus	20	2009	10	In Service	155,095	9,757	160137	5,042
44	Mini Bus	20	2009	10	In Service	142,614	4,085	144836	2,222
46	Mini Bus	20	2010	9	In Service	103,534	8,052	110252	6,718
47	Mini Bus	20	2010	9	In Service	80,844	6,973	84737	3,893
63	Mini Bus	6+2w/chairs	2018	1	In Service	15,690	12,014	22504	6,814
57	Mini Bus	12+1w/chair	2016	3	In Service	30,240	9,964	35988	5,748
48	Mini Bus	6+2w/chairs	2009	9	In Service	86,887	3,586	89357	2,470
49	Mini Bus	18	2013	6	In Service	63,031	9,104	67279	4,248
50	Mini Bus	18	2013	6	In Service	96,233	14,553	103489	7,256
51	Mini Bus	18	2013	6	In Service	76,033	9,794	81875	5,842
52	Mini Bus	18	2014	5	In Service	57,139	11,058	59894	2,755
53	Mini Bus	18	2014	5	In Service	62,141	13,650	68392	6,241
54	Mini Bus	20	2016	3	In Service	50,911	19,906	63351	12,440
55	Mini Bus	20	2016	3	In Service	59,280	16,477	67254	7,974
56	Mini Bus	20	2015	4	In Service	32,860	10,704	37683	4,823
58	Mini Bus	20	2016	3	In Service	40,222	14,326	47381	7,159
59	Mini Bus	20	2016	3	In Service	28,951	10,029	34421	5,470
C-26	SUV	5	2007	11	In Service	122,351	15,179	129124	6,773
C-28	Sedan	5	2011	8	In Service	84,376	12,588	89935	5,559
C-29	Sedan	5	2011	8	In Service	160,914	11,871	165973	5,059
C-30	Sedan	5	2011	8	In Service	124,966	6,002	129753	4,787
C-32	Sedan	5	2011	8	In Service	116,102	5,541	118661	2,559
C-33	SUV	5	2016	3	In Service	77,625	22,485	87606	9,981
C-34	SUV	5	2016	3	In Service	41,549	21,490	55111	13,562
60	Mini Bus	20	2017	2	In Service	17,467	10,780	27976	10,509
61	Mini Bus	20	2017	2	In Service	30,688	20,193	39486	8,798
62	Mini Bus	20	2017	2	In Service	11,768	7,016	12369	601
64	Mini Bus	18	2019	0	In Service	3,223	3,223	9087	5,864
65	Mini Bus	18	2019	0	In Service	3,206	3,206	9971	6,765
66	Mini Bus	18	2019	0	In Service	2,679	2,679	7970	5,291
C-10	SUV	5	2018	1	In Service	14,623	7,357	21081	6,458
C-12	SUV	5	2018	1	In Service	42,953	22,168	53653	10,700
C-13	SUV	5	2018	1	In Service	27,873	14,999	37351	9,478
Total number of mileage per year						5,386,516	544,741	5674053	287,537
Average total mileage for mini buses						94,500		99,545	
Average total age of fleet for mini buses						8.65			
Average annual miles for mini buses							9,557		5,045
Spare buses are not specifically assigned to regular runs but instead are used on field and athletic trips or on routes when regular buses are not available due to inspection, service, etc.									

# APPENDIX – I

## **UNDISTRIBUTED EXPENSE**

### **TEACHERS' RETIREMENT**

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

Retirement expense is based on an estimate of the salaries to be paid to professional staff members for the upcoming school year multiplied by the contribution rate. The TRS rate increased significantly from the 0.36% rate charged in 2003-04 to the 17.53% rate for the 2014-15 budget. Since 2014-15 the rate has fluctuated up and down and currently projected to be 9.75%.

<u>Budget Year</u>	<u>TRS %</u>	<u>Total TRS Budget / Actual</u>
2001-02	0.43%	129,725
2002-03	0.36%	123,366
2003-04	0.36%	162,285
2004-05	5.63%	2,622,972
2005-06	7.97%	3,673,304
2006-07	8.60%	4,422,538
2007-08	8.73%	5,645,453
2008-09	7.63%	4,284,902
2009-10	6.19%	3,786,852
2010-11	8.62%	5,253,825
2011-12	11.11%	6,720,440
2012-13	11.84%	7,430,727
2013-14	16.25%	10,387,337
2014-15	17.53%	10,652,830
2015-16	13.26%	8,210,890
2016-17	11.72%	7,536,810
2017-18	9.80%	6,467,134
2018-19	10.62%	7,233,622
2019-20	8.86%	6,127,521
<b>2020-21 Adopted Bud</b>	<b>9.53%</b>	<b>6,828,629 – Est. Actual - \$6,771,380</b>
<b>2021-22 Proposed Bud</b>	<b>9.80%</b>	<b>6,877,227</b>

## **UNDISTRIBUTED EXPENSE**

### **EMPLOYEES' RETIREMENT**

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

Retirement expense is based on an estimate of the salaries to be paid to civil service staff members for the upcoming school year multiplied by the contribution rate. The ERS rate increased significantly from the 0.90% weighted average rate charged in 2000-01 to the 20.1% weighted average rate for the 2013-14 budget. However, since then the rate has been on the decline to 15.1% in 2016-17, 14.95% in 2017-18, 14.54% in 2018-19, 13.98% in 2019-20, and an estimated 13.83% and 13.82% for 2020-21 and 2021-22, respectively.

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

2001-02	ACTUAL	60,559
2002-03	ACTUAL	100,908
2003-04	ACTUAL	458,468
2004-05	ACTUAL	1,224,127
2005-06	ACTUAL	1,137,906
2006-07	ACTUAL	1,135,252
2007-08	ACTUAL	1,094,288
2008-09	ACTUAL	1,103,797
2009-10	ACTUAL	1,000,321
2010-11	ACTUAL	1,748,071
2011-12	ACTUAL	2,331,649
2012-13	ACTUAL	2,621,524
2013-14	ACTUAL	3,000,818
2014-15	ACTUAL	2,786,046
2015-16	ACTUAL	2,112,940
2016-17	ACTUAL	2,354,449
2017-18	ACTUAL	2,168,935
2018-19	ACTUAL	2,356,863
2019-20	ACTUAL	2,398,073
<b>2020-21</b>	<b>ADOPTED BUDGET</b>	<b>2,420,100 – Est. Actual - \$2,397,435</b>
<b>2021-22</b>	<b>PROPOSED BUDGET</b>	<b>2,380,252</b>

## UNDISTRIBUTED EXPENSE

### HEALTH INSURANCE

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

Listed below are the actual expenditures for the years 2000-01 through 2019-20, the 2020-21 Adopted Budget & Estimated Actual, and the 2021-22 Proposed Budget.

<u>YEAR</u>	<u>EXPENDITURES</u>	
2002-03	7,796,238	
2003-04	8,673,304	
2004-05	9,102,858	
2005-06	9,766,698	
2006-07	9,906,552	
2007-08	9,455,348	
2008-09	10,336,035	
2009-10	12,337,291	
2010-11	11,539,947	
2011-12	12,663,446	
2012-13	14,968,073	
2013-14	14,240,168	
2014-15	13,958,267	
2015-16	14,940,001	
2016-17	14,978,385	
2017-18	19,112,291**	
2018-19	15,560,671*	
2019-20	15,919,395***	
<b>2020-21</b>	<b>16,764,982</b>	<b>BUDGET</b>
<b>2020-21</b>	<b>17,431,486</b>	<b>ESTIMATED ACTUAL</b>
<b>2021-22</b>	<b>17,687,056</b>	<b>PROPOSED BUDGET</b>

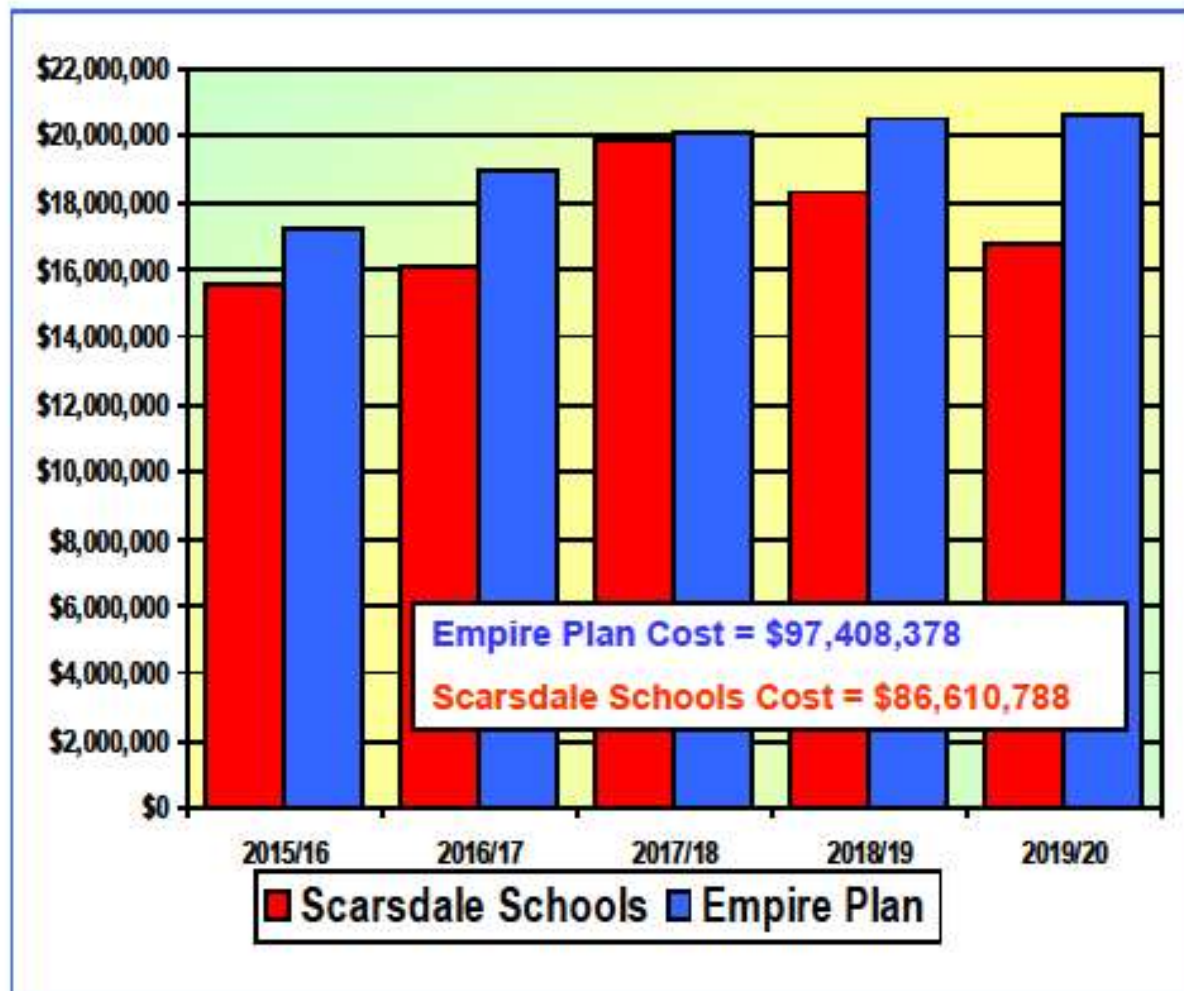
\*This includes the “one-time” reversal of the prior year \$1,850,000 accrual for the UMR claims lag as of 6-30-19 AND a “one-time” change in accounting accrual of \$1,377,823 at 6-30-19.

\*\*This includes a “one-time” \$1,850,000 accrual for the UMR claims lag as of 6-30-18. \*\*\*Included a one-time COVID accrual of \$800,000.





## Scarsdale Schools vs. Empire Plan



This exhibit provides an estimated comparison of the District's self-insured costs with the applicable Empire Plan premiums over the past five plan years (July through June). Census assumptions are made to accommodate the different premium tiers offered by each plan. The District costs are estimated to be \$10,797,590 less than the estimated Empire Plan premiums over the past five years. Estimated employee premium share has been added to district costs for comparison.

**UNDISTRIBUTED EXPENSE**  
**SOCIAL SECURITY / MEDICARE**

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

<u>YEAR</u>	<u>RATE</u>	<u>WAGE MAXIMUM</u>	<u>TOTAL FISCAL EXPENDITURES</u>
2014	6.20%	\$117,000	
	1.45%	No Limit Medicare	5,274,594
2015	6.20%	\$118,500	
	1.45%	No Limit Medicare	5,465,479
2016	6.20%	\$118,500	
	1.45%	No Limit Medicare	5,570,265
2017	6.20%	\$127,200	
	1.45%	No Limit Medicare	5,665,876
2018	6.20%	\$128,400	
	1.45%	No Limit Medicare	5,998,996
2019	6.20%	\$132,900	
	1.45%	No Limit Medicare	6,090,118
2020	6.20%	\$137,700	
	1.45%	No Limit Medicare	6,255,610
2021	6.20%	\$142,800	
	1.45%	No Limit Medicare	6,748,467*
2022	6.20%	unknown	6,613,117**
	1.45%	No Limit Medicare	6,677,452***

\* 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>
2011-12	605	Teach/Adm/Nurses/Secy's/Cust	@\$1,722	1,041,810
2012-13	605	Teach/Adm/Nurses/Secy's/Cust	@\$1,722	1,031,478
2013-14	596	Teach/Adm/Nurses/Secy's/Cust	@\$1,816	1,082,336
2014-15	596	Teach/Adm/Nurses/Secy's/Cust	@\$1,816	1,116,220
2015-16	598	Teach/Adm/Nurses/Secy's/Cust	@\$1,936	1,157,728
2016-17	607	Teach/Adm/Nurses/Secy's/Cust	@\$1,936	1,179,024
2017-18	619	Teach/Adm/Nurses/Secy's/Cust	@\$1,936	1,198,384
2018-19	618	Teach/Adm/Nurses/Secy's/Cust	@\$1,936	1,221,330***
2019-20	629	Teach/Adm/Nurses/Secy's/Cust	@\$1,976	1,252,652
2019-20	631	Teach/Adm/Nurses/Secy's/Cust	@****	1,284,624*
	655	Teach/Adm/Nurses/Secy's/Cust	@\$1,976	1,304,029**
2019-20	649	Teach/Adm/Nurses/Secy's/Cust	@****	\$1,318,134*****

\* Adopted Budget

\*\* Estimated Actual

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

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

**Please proceed to the next page**

# **APPENDIX – J**

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**UNDISTRIBUTED EXPENDITURES**


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**970 DEBT SERVICE**


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Data Sheet A - Schedule of long-term bonded indebtedness to be paid in 2021-22.

YEAR OF ISSUE	OBLIGATIONS OUTSTANDING 7/1/21	2021-22 PAYMENTS		OBLIGATIONS OUTSTANDING 7/1/22
		PRINCIPAL	INTEREST	
2020 (JUNE)	35,285,000	2,340,000	1,299,650	32,945,000
2021 (JUNE) **	16,840,000	965,000	151,931	15,875,000 **
2014 (MAY)	5,185,000	755,000	236,600	4,430,000
2017 (APRIL)	9,455,000	1,460,000	283,650	7,995,000
				-
<b>GRAND TOTAL</b>	<b>\$ 66,765,000</b>	<b>\$ 5,520,000</b>	<b>\$ 1,971,831</b>	<b>\$ 61,245,000</b>

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

Undistributed Expense - Data Sheet B					
Schedule of Long-Term Serial Bond Obligations From 2007 through 2028					
O/S as of	Obligations	Budget	Total	Total	Total
Date	Outstanding	Year	Interest	Principal	Debt Service
7/1/2007	76,165,000	2007/08	3,182,075	5,360,000	8,542,075
7/1/2008	70,805,000	2008/09	2,888,741	5,185,000	8,073,741
7/1/2009	65,555,000	2009/10	2,649,307	5,400,000	8,049,307
7/1/2010	60,155,000	2010/11	1,928,412	5,840,000	7,768,412
7/1/2011	53,120,000	2011/12	2,021,490	5,785,000	7,806,490
7/1/2012	46,350,000	2012/13	1,681,882	6,050,000	7,731,882
7/1/2013	40,300,000	2013/14	1,626,326	6,080,000	7,706,326
7/1/2014	33,435,000	2014/15	1,251,132	6,415,000	7,666,132
7/1/2015	27,020,000	2015/16	1,153,829	6,500,000	7,653,829
7/1/2016	22,195,000	2016/17	996,950	6,615,000	7,611,950
7/1/2017	32,025,000	2017/18	1,260,267	6,425,000	7,685,267
7/1/2018	25,600,000	2018/19	919,300	6,750,000	7,669,300
7/1/2019	23,275,204	2019/20	1,124,076	6,490,204	7,614,280
7/1/2020	52,195,000	2020/21	2,011,953	5,270,000	7,281,953
7/1/2021	66,765,000	2021/22	1,971,831	5,520,000	7,491,831
7/1/2022	61,245,000	2022/23	1,771,327	5,825,000	7,596,327
7/1/2023	55,420,000	2023/24	1,557,977	5,470,000	7,027,977
7/1/2024	49,950,000	2024/25	1,363,284	5,805,000	7,168,284
7/1/2025	44,145,000	2025/26	1,152,646	6,015,000	7,167,646
7/1/2026	38,130,000	2026/27	932,056	6,225,000	7,157,056
7/1/2027	31,905,000	2027/28	726,953	3,550,000	4,276,953
7/1/2028	28,355,000	2028/29	596,617	3,730,000	4,326,617
7/1/2029	24,625,000	2029/30	482,249	3,890,000	4,372,249
7/1/2030	20,735,000	2030/31	360,512	3,970,000	4,330,512
7/1/2031	16,765,000	2031/32	291,714	4,040,000	4,331,714
7/1/2032	12,725,000	2032/33	220,689	4,115,000	4,335,689
7/1/2033	8,610,000	2033/34	147,476	4,115,000	4,262,476
7/1/2034	4,495,000	2034/35	73,790	3,285,000	3,358,790
7/1/2035	1,210,000	2035/36	16,335	1,210,000	1,226,335
7/1/2036	-	2036/37	-	-	-
# - Note: The District issued \$14.8M of debt related to the \$18.12M Capital Project during April 2017 at a Net Interest Cost of 2.00%.					
* - Note: During October 2010, the District refinanced \$19.5M of outstanding obligations resulting in a savings of \$2,714,587 over the period of 2010/11 through 2018/19. The applicable outstanding debt has been updated accordingly.					
& - Note: During June 2012, the District refinanced \$11.8M of outstanding obligations resulting in a savings of \$1,026,599 over the period of 2012/13 through 2018/19. The applicable outstanding debt has been updated accordingly.					
@ - Note: During May 2014, the District refinanced \$9.3M of outstanding obligations resulting in a savings of \$969,061 over the period of 2014/15 through 2026/27. The applicable outstanding debt has been updated accordingly.					
NOTE: Updated to include the Estimated Debt Issued during 2019-20 and 2020-21 related to the \$64.9M Capital Project that was approved by the Voters on February 8, 2018. - This is an estimate and does not include the actual fact that we will be issuing BANS/BONDS during a 3 year period. This is being shown for illustrative purposes only.					

**UNDISTRIBUTED EXPENDITURES**

**970 DEBT SERVICE**

**Data Sheet D - Schedule of payments of long-term obligations for 2021-22.**

BOND ISSUE	ORIGINAL BOND ISSUE	MATURITY DATE	OBLIGATIONS OUTSTANDING 7/1/21	INTEREST RATE PERCENTAGE	PRINCIPAL DUE DATE	PAYMENTS AMOUNT	INTEREST PAYMENTS		TOTAL INTEREST
							DUE DATE AND AMOUNT	DUE DATE AND AMOUNT	
2020 (JUNE)	38,410,000	2035-36	35,285,000	1.47%	6/15/2021	2,340,000	12/15/2021 649,825	6/15/2022 649,825	\$ 1,299,650
			-						
2021 (JUNE) **	16,840,000	2027	16,840,000	Estimated 1.06%	6/15/2022	965,000	12/15/2021 -	6/15/2022 151,931	\$ 151,931
2014 (MAY) (Refinancing)	8,515,000	2027	5,185,000	2.46%	8/1/2020	755,000	8/1/2021 125,850	2/1/2022 110,750	\$ 236,600
2017 (APRIL)	14,800,000	2027	9,455,000	2.00%	6/15/2021	1,460,000	12/15/2021 141,825	6/15/2022 141,825	\$ 283,650
<b>GRAND TOTAL</b>	<b>\$ 82,565,000</b>		<b>\$ 66,765,000</b>			<b>\$ 5,520,000</b>	<b>\$ 917,500</b>	<b>\$ 1,054,331</b>	<b>\$ 1,971,831</b>

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

Issue date is estimated to be June 2021.



**Lease Purchase – Computers**

These are the anticipated costs for the lease payments for computer hardware purchased since 2015-16, as well as estimated costs for continuing the lease purchase replacement program into the future. There are no changes in anticipated purchasing power for 2021-22, however there will likely be a need for an increase in the near future.

	2015/16 Purchase	2016/17 Purchase	2017/18 Purchase	2018/19 Purchase	2019/20 Purchase	2020-21 Purchase	2021-22 Purchase	2022-23 Purchase	Total Payments (Amount Budgeted)
<b>Total Purchasing Power</b>	\$1,399,000	\$1,399,000	\$1,500,000	\$1,550,000	\$1,550,000	\$1,550,000	<b>\$1,550,000</b>	\$1,600,000	
<b>Payments</b>									
Actual 2018-19	\$ 357,855	\$ 357,030	\$ 385,670	\$ 406,896	\$ 0	\$ 0	\$ 0	\$ 0	\$1,507,451
Actual 2019-20	\$ 0	\$ 357,030	\$ 385,670	\$ 406,896	\$ 401,340	\$ 0	\$ 0	\$ 0	\$1,550,936
Actual 2020-21	\$ 0	\$ 0	\$ 385,670	\$ 406,896	\$ 401,340	\$ 393,208	\$ 0	\$ 0	\$1,587,114
<b>Estimated 2021-22</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 406,896</b>	<b>\$ 401,340</b>	<b>\$ 393,208</b>	<b>\$ 401,341</b>	<b>\$ 0</b>	<b>\$1,602,785</b>
Estimated 2022-23	\$ 0	\$ 0	\$ 0	\$ 0	\$ 401,340	\$ 393,208	<b>\$ 401,341</b>	\$ 414,287	\$1,610,176
Estimated 2023-24	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 393,208	<b>\$ 401,341</b>	\$ 414,287	\$1,623,123
Estimated 2024-25	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	<b>\$ 401,341</b>	\$ 414,287	\$1,644,202
Estimated 2025-26	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	<b>\$ 0</b>	\$ 414,287	\$1,657,148

**Lease Purchase – Districtwide Copiers**

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

	2015/16 Purchase	2016/17 Purchase	2017/18 Purchase	2018/19 Purchase	2019/20 Purchase	2020/21 Purchase	2021/22 Purchase	2022-23 Purchase	Total Payments (Amount Budgeted)
<b>Total Purchasing Power</b>	\$1,235,530	\$ 0	\$ 0	\$ 0	\$1,198,560	\$ 0	\$ 0	\$ 0	
<b>Payments</b>									
Actual 2015-16	\$ 229,070	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 229,070
Actual 2016-17	\$ 229,070	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 229,070
Actual 2017-18	\$ 229,070	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 229,070
Actual 2018-19	\$ 229,070	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 229,070
Actual 2019-20	\$ 207,512	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 229,070
Actual 2020-21	\$ 0	\$ 0	\$ 0	\$ 0	\$ 221,664	\$ 0	\$ 0	\$ 0	\$ 221,664
<b>Estimated 2021-22</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 221,664</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 221,664</b>
Estimated 2022-23	\$ 0	\$ 0	\$ 0	\$ 0	\$ 221,664	\$ 0	\$ 0	\$ 0	\$ 221,664

**Please proceed to the next page**

# APPENDIX – K

## Selected Compensation and Benefits

The District is required under Chapter 474 of the Laws of 1996 to publish information regarding the compensation and benefits of the superintendent, the assistant superintendents, and other administrators whose annual salary is at least \$143,000. For the 2021-22 Budget the District is projecting the following individuals to meet this criteria:

<b><u>Personnel/Title</u></b>	<b><u>Salary*</u></b>	<b><u>Annualized Cost of Benefits</u></b>	<b><u>Other Compensation</u></b>	<b><u>Total Benefits as a % of Salary</u></b>
Dr. Thomas Hagerman - Superintendent	\$369,684	\$63,465	\$43,068	17.17%
Stuart Matthey - Assistant Superintendent	\$268,282	\$56,445	0	21.04%
Edgar McIntosh - Assistant Superintendent	\$226,265	\$64,527	0	28.52%
Andrew Patrick - Assistant Superintendent	\$247,160	\$67,344	0	27.25%
Gerald Crisci – Director of Instructional Technology & Innovation	\$225,856	\$64,471	0	28.55%
Raymondo Papalardi – Director of PE, Health & Ath. Dir.	\$217,937	\$63,404	0	29.09%
Eric Rauschenbach - Director of Special Education	\$224,444	\$64,281	0	28.64%
Rachel Moseley – Director of Information Technology	\$220,571	\$72,626	0	32.93%
Jeffrey Martin – Treasurer / Business Mgr. / Risk Mgr.	\$183,653	\$66,163	0	36.03%
Michael Pattera – Director of Facilities	\$157,775	\$61,633	0	39.06%

### **Building Administrators**

<b><u>Personnel/Title</u></b>	<b><u>School</u></b>	<b><u>Salary *</u></b>
Tashia Brown - Elementary Principal	Edgewood School	\$199,503
William Yang – Elementary Asst. Principal	Edgewood School	\$179,497
Melissa Feinberg Elementary Principal	Fox Meadow School	\$183,154
Trish Iasiello – Elementary Asst. Principal	Fox Meadow School	\$172,353
Sharon Hill - Elementary Principal	Greenacres School	\$212,482
Sharon DeLorenzo – Elementary Asst. Principal	Greenacres School	\$188,881
Maria Stile - Elementary Principal	Heathcote School	\$223,578
Katherine De La Garza– Elementary Asst. Principal	Heathcote School	\$180,029
Felix Gil - Elementary Principal	Quaker Ridge School	\$209,011
Jennifer Hefner – Elementary Asst. Principal	Quaker Ridge School	\$181,328
Meghan Troy - Middle School Principal	Scarsdale Middle School	\$207,957
Christopher Coughlin - Middle School Asst. Principal	Scarsdale Middle School	\$185,637
Rochelle Hauge - Middle School Asst. Principal	Scarsdale Middle School	\$200,428
Ken Bonamo - High School Principal	Scarsdale High School	\$247,736
Andrea O’Gorman - High School Asst. Principal	Scarsdale High School	\$211,309
Chris Welsh - High School Asst. Principal	Scarsdale High School	\$177,069
Christopher Griffin - High School Asst. Principal	Scarsdale High School	\$219,138

\*Amount currently in effect for 2020-21.

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

“Other Compensation” represents the benefit calculated from the District providing a contribution of \$20,887 toward a tax-sheltered annuity and \$22,181 toward a variable defined benefit contribution plan (in lieu of a TRS contribution) on behalf of the superintendent.

# APPENDIX - L

(Note: Pages 1 through 6 of Appendix L are prepared by the New York State Education Department)

(This data is available at [data.nysed.gov](http://data.nysed.gov))

(This data is the most current that is available – It has not been updated by NYS in two years, therefore 2017-18 data is the most current available)

# **FISCAL ACCOUNTABILITY SUMMARY (2018 - 19)**

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

(Data are lagged a year.)

Commissioner's Regulations require that certain expenditure ratios for general-education and special-education students be reported and compared with ratios for similar districts and all public schools. The required ratios for this district are reported below.

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

# THIS SCHOOL DISTRICT

## GENERAL EDUCATION

### INSTRUCTIONAL EXPENDITURES

\$96,469,589

### PUPILS

4,902

### EXPENDITURES PER PUPIL

\$19,680

## SPECIAL EDUCATION

### INSTRUCTIONAL EXPENDITURES

\$21,650,648

### PUPILS

409



EXPENDITURES PER PUPIL
------------------------

\$52,936
----------

## SIMILAR DISTRICT GROUP LOW NEED/RESOURCE CAPACITY

### GENERAL EDUCATION

INSTRUCTIONAL EXPENDITURES
----------------------------

\$5,629,457,432
-----------------

PUPILS
--------

365,552
---------

EXPENDITURES PER PUPIL
------------------------

\$15,400
----------

### SPECIAL EDUCATION

INSTRUCTIONAL EXPENDITURES
----------------------------

\$2,181,788,127
-----------------

PUPILS
--------

52,736
--------

EXPENDITURES PER PUPIL
------------------------

\$41,372
----------

## ALL SCHOOL DISTRICTS

### GENERAL EDUCATION

INSTRUCTIONAL EXPENDITURES
----------------------------

\$35,199,223,413
------------------

PUPILS
--------

2,632,781
-----------

EXPENDITURES PER PUPIL
------------------------

\$13,370
----------

### SPECIAL EDUCATION

INSTRUCTIONAL EXPENDITURES
----------------------------

\$15,660,696,162
------------------

PUPILS
--------

485,151
---------

## EXPENDITURES PER PUPIL

**\$32,280**

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

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

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

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

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

## TOTAL EXPENDITURES PER PUPIL

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

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

# APPENDIX - M

**Scarsdale Union Free School District  
2021-22 Property Tax Report Card**

	Adopted Budget 2020-21	Proposed Budget 2021-22	% Change
Total Budgeted Amount	\$ 162,696,316	\$ 166,862,755	2.56%
School Tax Levy Limit (Prior to Allowable Exclusions)	\$ 144,302,144	\$ 146,318,786	
Permissible Exclusions to the School Tax Levy Limit	\$ 8,071,338	\$ 8,074,679	
School Tax Levy Limit	\$ 152,373,482	\$ 154,393,464	2.16%
Total Proposed School Tax Levy	\$ 151,128,318	\$ 154,374,399	2.15%
Amount (Over) / Under Tax Levy Limit	\$ 1,245,164	\$ 19,065	0.01%
Public School Enrollment	4,743	4,717	-0.55%

Consumer Price Index 1.23%

	Actual - June 30, 2020	Projected - June 30, 2021
Total Reserved (Restricted) Funds (From Below)	\$ 17,949,394	\$ 16,144,043
Appropriated Fund Balance	\$ 1,750,000	\$ 2,225,000
Unreserved, Unappropriated Fund Balance	\$ 6,965,344	\$ 4,666,306
Unreserved, Unappropriated Fund Balance as a Percent of the Next Years Total Budget	4.28%	2.80%

Actual March 31, 2021
\$ 16,265,168
N/A
N/A
N/A

**Schedule of Reserve Funds**

Reserve Type	Reserve Name	Actual - June 30, 2020	Projected - June 30, 2021	Reserve Description	Actual March 31, 2021
Tax Certiorari	Reserved Fund Balance - Tax Certiorari	\$ 5,985,503	\$ 5,489,003	To establish a reserve fund for tax certiorari settlements	\$ 5,613,128
Insurance	Reserved Fund Balance - Health Insurance	\$ 5,174,315	\$ 4,507,811	To pay for uninsured losses above the self-insured health insurance budget	\$ 4,507,811
Other Reserve	Reserved Fund Balance - Debt Service	\$ 1,130,530	\$ 485,683	To establish a reserve fund for unspent capital project funds and interest earnings on capital project balances	\$ 483,683
Retirement Contribution	Reserved Fund Balance - Retirement Contributions	\$ 4,152,835	\$ 4,155,335	To fund employer retirement contributions to the State and Local Employees' Retirement System	\$ 4,154,335
Other Reserve	Reserved Fund Balance - Prior Year Encumbrances	\$ 1,506,211	\$ 1,506,211	To encumber funds for purchase orders in place at year end that will not settle prior to June 30, 2019	\$ 1,506,211

662001- Scarsdale Union Free School District  
Contact Telephone Number:

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

# APPENDIX – N

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

Please proceed to the next page



# APPENDIX – 0

**Exemption Impact Report**

Assessment Year: 2020

County: WESTCHESTER  
SWIS Code: 555000

School Exemption Report (555001)

Town: SCARSDALE  
Gross Assessed Val: 9,866,113,498  
Uniform Percent of Value: 98.80

2020 Equalized Total Gross Assessed Value as of September 15, 2020 = 9,985,944,836

Exempt Code	Exemption Name \ Description	Statutory Authority	# of Exempts	Total Equalized Value of Exempts	% of Value Exempted
12100	N.Y.S.	RPTL 404(1)	4	3,848,987	0.04
13100	CNTY OWNED	RPTL 406(1)	9	130,689,271	1.31
13350	MUNI GOVT	RPTL 406(1)	2	50,607	0.00
13510	TOWN CEMET	RPTL 446	1	961,538	0.01
13650	VIL W/CORP	RPTL 406(1)	124	230,161,842	2.30
13740	VILL PROP	RPTL 406(3)	1	3,036	0.00
13800	SCHOOL DIS	RPTL 408	9	294,838,056	2.95
14110	U S A	State L 54	1	5,465,587	0.05
14200	RPTL418	RPTL 418	9	21,255,060	0.21
18020	MIDA	RPTL 412-a & Gen Muny L 874	1	16,700,404	0.17
21600	RLG-CO-PRP	RPTL 462	11	19,500,101	0.20
25110	N/P RELIG	RPTL 420-a	28	134,238,992	1.34
25120	N/P EDUC	RPTL 420-a	1	12,753,036	0.13
25130	N/P CHARTY	RPTL 420-a	1	4,428,137	0.04
25230	N/P IMPROV	RPTL 420-a	2	2,935,222	0.03
25300	NP ORGNS	RPTL 420-b	2	15,485,829	0.16
41120	WAR VET	RPTL 458-a	105	1,296,000	0.01
41130	COMBAT VET	RPTL 458-a	54	1,080,000	0.01
41140	DISABL VET	RPTL 458-a	14	556,690	0.01
41730	AG DIS IND	Ag-Mkts L 306	9	6,625,974	0.07
41800	AGED-CTS	RPTL 467	25	10,533,924	0.11
41834	SR STAR	RPTL 425	156	28,563,410	0.29
41854	RES STAR	RPTL 425	1,123	91,424,453	0.92
47100	TEL CEILING		1	113,890	0.00
	<b>Total Exemptions</b>		<b>1,693</b>	<b>1,033,510,046</b>	<b>10.35</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):

**\$16,500,000** 2020 AV

Ambassador of Scarsdale Assistant Living Facility 9 Saxon Woods Road, Scarsdale, NY

School District Summary

Total Assessed Value 410,406,962

Equalized Total Assessed Value 410,406,962

School District - 555001 Scarsdale

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
14200	FOREIGN GOVT - EMBASSY	RPTL 418	2	5,253,000	1.28
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	3	36,000	0.01
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	1	20,000	0.00
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	3	60,000	0.01
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	1	40,000	0.01
41800	PERSONS AGE 65 OR OVER	RPTL 467	2	1,555,000	0.38
41834	ENHANCED STAR	RPTL 425	4	758,960	0.18
41854	BASIC STAR 1999-2000	RPTL 425	27	2,173,770	0.53
<b>Total Exemptions Exclusive of System Exemptions:</b>			<b>43</b>	<b>9,896,730</b>	<b>2.41</b>
<b>Total System Exemptions:</b>			<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Totals:</b>			<b>43</b>	<b>9,896,730</b>	<b>2.41</b>

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_

# APPENDIX – P

## 2021-22 Proposed Tri-Part Budget (Administrative, Program and Capital)

	Total	Administrative	Program	Capital	Total	Budget to	Budget to
	2020-21	2021-22	2021-22	2021-22	2021-22	Budget	Budget
	Proposed	Proposed	Proposed	Proposed	Proposed	\$ Increase	% Increase
EXPENDITURES	Budget	Budget	Budget	Budget	Budget	(Decrease)	(Decrease)
General Support	18,527,190	5,874,092	31,160	13,107,196	19,012,448	485,258	2.62%
Instruction	92,167,131	5,332,766	89,627,167	-	94,959,933	2,792,802	3.03%
Pupil Transportation	4,504,378	122,180	4,161,738	260,600	4,544,518	40,140	0.89%
Community Services	370,927	-	376,862	-	376,862	5,935	1.60%
Undistributed	46,167,690	3,645,001	30,356,906	13,212,087	47,213,994	1,046,304	2.27%
Transfer to Other Funds	959,000	-	270,000	485,000	755,000	(204,000)	(21.27%)
<b>TOTAL EXPENDITURES</b>	<b>162,696,316</b>	<b>14,974,039</b>	<b>124,823,833</b>	<b>27,064,883</b>	<b>166,862,755</b>	<b>4,166,439</b>	<b>2.56%</b>
	Total	Total	Budget to	Budget to			
	2020-21	2021-22	Budget	Budget			
	Proposed	Proposed	\$ Increase	% Increase			
REVENUE	Budget	Budget	(Decrease)	(Decrease)			
State Aid	5,973,493	6,300,079	326,586	5.47%			
Prior Year Surplus	1,750,000	2,225,000	475,000	27.14%			
Other Receipts	2,915,352	3,361,526	446,174	15.30%			
Transfer From Reserves	932,153	601,751	(330,402)	0.00%			
Tax Levy / STAR	151,128,318	154,374,399	3,246,081	2.15%			
<b>TOTAL REVENUE</b>	<b>162,699,316</b>	<b>166,862,755</b>	<b>4,163,439</b>	<b>2.56%</b>			