

# **PORT CHESTER - RYE UFSD**



**2021-2022**

**ADOPTED BUDGET**

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# TABLE OF CONTENTS

## Introduction

Members of the Board of Education and Administration	2
Port Chester-Rye School District	3
Budget Highlights	4
Staffing Changes	5
Components of Budget Growth	6
General Fund Summary	7

## District Information

Community Profile	8
Historical Information	9
Comparison to Other Districts	10-11
Enrollment Projections	12-13
Educational Program	14-16
District Personnel	17-20

## Financial Information

Revenue Summary	21
Expenditure by Function	22-23
Expenditure Detail	24-49
Debt Service Schedule	50
Tax Calculations	51
Property Tax Levy Cap	52
Projected 2021-2022 Tax Levy Cap Calculation	53
Fund Balance	54-55

## State Required Information

3-Part Budget	56
Property Tax Report Card	57
Administration Compensation Information	58
Exemption Impact Report	59-60
School District Report Card	61-62

<u>Glossary</u>	63-67
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**PORT CHESTER-RYE UFSD  
113 BOWMAN AVENUE  
PORT CHESTER, NY 10573**

**Board of Education**

Chrissie Onofrio	President
Anne Capeci	Trustee
Luigi Russo	Trustee
Christopher Wolff	Trustee

**Central Staff**

Dr. Edward A. Kliszus	Superintendent of Schools
Dr. Mitchell Combs	Deputy Superintendent
Philip G. Silano	Assistant Superintendent Business
Cathy Maggi	District Clerk

## **Our District**

The vision of the Port Chester-Rye Union Free School District, Success for Every Student, has been internalized by every teacher, administrator, and staff member.

We work tirelessly every day to ensure student success. The educational programs and services offered to our students reflect a quest for scholastic excellence combined with respect and concern for the worth and development of individual students.

The Port Chester-Rye Union Free School District is the proud recipient of its two National Blue-Ribbon School of Excellence Awards. Port Chester Middle School was honored in 2005 and John F. Kennedy Elementary School in 2010.

More than one-third of Port Chester High School students successfully complete at least one Honors, Advanced Placement (AP), or college-level course. Since 2013, the high school has been authorized to offer the International Baccalaureate (IB) Diploma Program and is one of a few accredited high schools to do so in Westchester County. Besides a dozen IB courses, students can choose among 13 Advanced Placement and 13 Honors-level courses. There is open enrollment for Honors, AP, and IB courses. Students at PCHS also have an opportunity to engage in a strong STEM program, programming, and computer science as well as coding and robotics. In recent years, 93-95% of graduates went on to college or other institutions.

Participation in interscholastic athletics is high, with one in three high school students participating in at least one sport. The high school also boasts an award-winning marching band among its array of extracurricular and athletic offerings, along with multiple honor societies in Math, Science, Music, Art, English, and Languages.

At Port Chester Middle School, there is a strong Social Emotional Learning (SEL) focus on educating the whole child, excellent STEM programming and accelerated course offerings. The school is organized by houses. Unique program offerings include: A Community School Model, Dual Language programs, a planetarium with a nationally trained educator, and a Seal of Biliteracy.

The elementary programs also include Dual Language and bilingual programs, Balanced Literacy philosophy, robust bilingual classroom libraries, teachers dedicated specifically for science programs, music, artists-in-residence programs, and full-day Kindergarten.

New Initiatives include progressive classrooms flexible seating, coding, and robotics.

In our Universal Pre-K program, children learn to build social, emotional, and academic skills that prepare them for kindergarten. A dual-language pre-K program is also available.

## BUDGET HIGHLIGHTS

	2020-21 Approved Budget	2021-22 Recommended Budget	Change \$	Change %
Total Budget	\$109,405,243	\$116,509,250	\$7,104,007	6.49%
Tax Levy	\$68,383,322	\$69,778,540	\$1,395,218	2.04%
Homestead Tax Rate (per \$1,000 of assessed value)	\$16.38	\$14.88	(\$1.50)	-9.16%
Non-Homestead Tax Rate (per \$1,000 of assessed value)	\$22.93	\$19.33	(\$3.60)	-15.70%

## TOTAL STAFFING CHANGES

	2020-2021	2021-2022	
<b>Total</b>	<b>Budget</b>	<b>Proposed Budget</b>	<b>Change</b>
Teachers	355.00	387.00	32.00
Teaching Assistants	23.00	23.00	-
Guidance/Psychologists/Social Workers	26.00	27.00	1.00
Teacher Aides/Monitors	92.00	96.00	4.00
Custodial/Maintenance Staff	37.50	39.50	2.00
Nurses	9.00	9.00	-
Clerical Staff	39.00	44.00	5.00
Administrators	25.00	30.00	5.00
	<u>606.50</u>	<u>655.50</u>	<u>49.00</u>

## RECOMMENDED BUDGET

Components of Budget Changes	2020-2021 Adopted Budget	2021-2022 Recommended Budget	Increase (Decrease)		Proportion of Total Growth
Salaries	\$55,646,588	\$60,118,591	\$4,472,003	8.04%	62.95%
Benefits	22,911,068	24,918,976	2,007,908	8.76%	28.26%
BOCES Services	9,981,829	10,197,810	215,981	2.16%	3.04%
Debt Service	7,354,403	6,917,769	(436,634)	-5.94%	-6.15%
Contractual	5,328,110	5,587,147	259,037	4.86%	3.65%
Transportation	3,723,232	3,813,783	90,551	2.43%	1.27%
Tuition out of district	2,497,465	2,570,278	72,813	2.92%	1.02%
Supplies	930,638	1,312,853	382,215	41.07%	5.38%
Textbooks, Library, Software	624,533	621,208	(3,325)	-0.53%	-0.05%
Transfers to Other Funds	275,000	275,000	0	0.00%	0.00%
Equipment	132,378	175,835	43,457	32.83%	0.61%
	<b>\$109,405,244</b>	<b>\$116,509,250</b>	<b>\$7,104,006</b>	<b>6.49%</b>	<b>100.00%</b>



## GENERAL FUND AT A GLANCE

	2020-21 Adopted Budget	2021-22 Recommended Budget	Budget to Budget Difference	
			\$	%
100 Salaries	55,646,588	60,118,591	4,472,003	8.04%
200 Equipment	132,378	175,835	43,457	32.83%
400 Purchased Services	22,155,169	22,790,226	635,057	2.87%
450 Materials and Supplies	930,638	1,312,853	382,215	41.07%
800 Benefits	22,911,068	24,918,976	2,007,908	8.76%
600-700 Debt Service	7,354,403	6,917,769	(436,634)	-5.94%
900 Interfund Transfers	275,000	275,000	0	0.00%
<b>Total</b>	<b>109,405,244</b>	<b>116,509,250</b>	<b>7,104,006</b>	<b>6.49%</b>

Tax Levy	68,383,322	69,778,540	1,395,218	2.04%
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### ASSESSED VALUATION

Homestead	2,270,865,895	2,523,621,037	252,755,142	11.13%
Non-Homestead	1,358,951,818	1,668,174,213	309,222,395	22.75%

ESTIMATED TAX RATE per \$1,000			\$ CHG	% CHG
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Homestead	16.38	14.88	(1.50)	-9.16%
Non-Homestead	22.93	19.33	(3.60)	-15.70%

# COMMUNITY PROFILE

Port Chester is a wonderfully diverse suburban community bordering Connecticut and the Long Island Sound, approximately 27 miles from Manhattan. Westchester Airport, Metro-North Railroad, the Bee-Line Bus Service, and major highways serve the community. The village of two square miles and 30,333 residents is a former manufacturing center that is home now to a commercial rebirth centered on a multi-million-dollar development and expansion of its downtown and harbor areas. The village features diverse dining experiences and the historic Capitol Theatre.

The Port Chester High School is the flagship of the district and is an institution that students and staff are proud to call home. Located on a 20-acre campus on the border of the villages of Port Chester and Rye Brook in Westchester County, New York, the school has provided quality education to students since 1932.

The district mission, through an active partnership among community, parents, staff, and students, is to develop responsible and self-sufficient citizens who value cultural diversity, are creative and adaptable, and possess the self-esteem, motivation, and skills to continue individual growth, think critically, and communicate effectively.

The District's general fund budget includes the costs of operating its facilities comprised of 578,483 square feet of buildings.

<b>School Building</b>	<b>Year Built Plus Additions</b>	<b>Building Square Footage</b>
<b>John F Kennedy</b>	<b>1953, 2016</b>	<b>51,968</b>
<b>King Street</b>	<b>1953, 2016</b>	<b>62,977</b>
<b>Park Avenue</b>	<b>1929, 2016</b>	<b>55,039</b>
<b>Thomas Edison</b>	<b>1890</b>	<b>58,126</b>
<b>Port Chester Middle School</b>	<b>1965</b>	<b>150,569</b>
<b>Port Chester High School</b>	<b>1929, 2016</b>	<b>199,804</b>

# HISTORICAL INFORMATION

FISCAL YEAR	BUDGET	TAX LEVY	HOMESTEAD			NON-HOMESTEAD		
			Tax Rate (per \$1,000)	Change \$	%	Tax Rate (per \$1,000)	Change \$	%
2010-11			12.64			17.73		
2011-12	79,555,725	55,232,642	14.47	1.83	14.45%	19.57	1.84	10.36%
2012-13	81,320,560	56,725,495	15.94	1.47	10.16%	21.58	2.01	10.26%
2013-14	85,186,834	58,303,592	18.07	2.13	13.37%	23.05	1.47	6.80%
2014-15	88,420,278	60,573,723	17.92	(0.15)	-0.83%	24.39	1.34	5.81%
2015-16	91,718,860	61,207,549	17.97	0.05	0.27%	24.64	0.25	1.02%
2016-17	92,111,720	61,463,145	16.35	(1.62)	-9.01%	23.77	(0.87)	-3.53%
2017-18	96,074,468	61,936,368	16.24	(0.10)	-0.63%	22.93	(0.84)	-3.52%
2018-19	97,227,468	63,100,817	15.99	(0.25)	-1.54%	22.42	(0.50)	-2.20%
2019-20	103,739,596	66,533,227	16.30	0.31	1.94%	23.65	1.23	5.47%
2020-21	109,405,243	68,383,322	16.38	0.08	0.46%	22.93	(0.72)	-3.05%
2021-22	116,509,250	69,778,540	14.88	\$(1.50)	-9.17%	19.33	\$(3.60)	-15.72%

**PORT CHESTER-RYE UFSD**  
**COMPARED TO OTHER WESTCHESTER SCHOOL DISTRICTS**

<b>DISTRICTS</b>	<b>2018-19 ACTUAL</b>	<b>PERCENT INCREASE</b>	<b>2019-20 ACTUAL</b>	<b>PERCENT INCREASE</b>	<b>2020-21 PROJECTED</b>	<b>PERCENT INCREASE</b>
GREENBURGH	37,955		38,916	2.5%	44,119	13.4%
BYRAM HILLS	39,234	6.6%	40,232	2.5%	41,464	3.1%
BEDFORD	34,191	12.0%	33,548	-1.9%	37,463	11.7%
IRVINGTON	34,103	2.9%	34,836	2.2%	37,446	7.5%
ELMSFORD	30,879		32,115	4.0%	36,901	14.9%
BLIND BROOK - RYE	30,533	-5.6%	31,111	1.9%	36,848	18.4%
VALHALLA	34,710	1.4%	34,955	0.7%	36,590	4.7%
CHAPPAQUA	33,117	8.3%	39,426	19.1%	35,881	-9.0%
SCARSDALE	32,537	0.7%	32,488	-0.1%	34,846	7.3%
MT PLEASANT	31,496	4.9%	32,431	3.0%	34,129	5.2%
HARRISON	31,645		32,309	2.1%	34,021	5.3%
MT VERNON	33,072	5.6%	32,484	-1.8%	33,592	3.4%
SOMERS	30,048	1.6%	32,436	7.9%	33,561	3.5%
HASTINGS	28,393	-0.1%	29,651	4.4%	32,288	8.9%
CROTON-HARMON	28,690	4.2%	29,259	2.0%	32,136	9.8%
PLEASANTVILLE	28,730	0.6%	28,697	-0.1%	31,817	10.9%
EDGEMONT	28,103	2.2%	28,278	0.6%	31,184	10.3%
BRONXVILLE	29,649	5.5%	29,591	-0.2%	30,956	4.6%
ARDSLEY	30,142	6.3%	28,244	-6.3%	30,682	8.6%
DOBBS FERRY	30,905	4.0%	31,299	1.3%	30,542	-2.4%
RYE CITY	27,053	11.2%	27,127	0.3%	29,877	10.1%
WHITE PLAINS	29,413	1.2%	30,141	2.5%	29,457	-2.3%
TARRYTOWNS	27,592	4.0%	28,208	2.2%	29,423	4.3%
LAKELAND	28,498	4.3%	30,462	6.9%	29,416	-3.4%
YORKTOWN	28,201	-1.4%	27,402	-2.8%	28,865	5.3%
PEEKSKILL	23,565	7.5%	25,727	9.2%	28,662	11.4%
OSSINING	24,774	4.5%	25,641	3.5%	28,198	10.0%
RYE NECK	24,608	3.9%	25,379	3.1%	27,953	10.1%
EASTCHESTER	26,867	1.8%	26,598	-1.0%	27,752	4.3%
PELHAM	25,016	2.4%	24,245	-3.1%	27,315	12.7%
MAMARONECK	24,447	4.3%	24,295	-0.6%	26,489	9.0%
PORT CHESTER - RYE	19,961	2.9%	19,928	-0.2%	22,824	14.5%

**PORT CHESTER-RYE UFSD**  
**COMPARED TO OTHER WESTCHESTER SCHOOL DISTRICTS**

DISTRICTS	TRUE TAX RATE			
	2019-20	2020-21	% CHANGE	20-21 RANK
OSSINING	22.24	22.49	1.14%	1
ARDSLEY	20.62	20.96	1.66%	2
DOBBS FERRY	21.02	20.75	-1.28%	3
CHAPPAQUA	20.29	20.69	1.97%	4
BRIARCLIFF	20.59	20.57	-0.11%	5
TARRYTOWNS	19.79	20.17	1.90%	6
LAKELAND	20.05	20.09	0.17%	7
EDGEMONT	19.11	20.01	4.72%	8
HASTINGS	19.77	19.92	0.79%	9
PEEKSKILL	21.22	19.49	-8.15%	10
PLEASANTVILLE	19.68	19.49	-0.99%	11
IRVINGTON	18.60	19.33	3.97%	12
YORKTOWN	19.52	18.89	-3.23%	13
VALHALLA	18.50	18.77	1.47%	14
KATONAH	19.26	18.47	-4.09%	15
PELHAM	18.52	18.39	-0.70%	16
SOMERS	17.74	18.07	1.88%	17
CROTON-HARMON	18.38	18.00	-2.07%	18
BLIND BROOK - RYE	17.23	17.96	4.25%	19
MT PLEASANT	17.58	17.78	1.14%	20
PORT CHESTER - RYE	17.24	17.28	0.23%	21
WHITE PLAINS	16.64	17.26	3.70%	22
BEDFORD	14.86	16.62	11.88%	23
GREENBURGH	14.11	15.94	12.95%	24
BYRAM HILLS	15.38	15.72	2.25%	25
MT VERNON	21.85	15.59	-28.66%	26
RYE NECK	14.95	15.55	4.01%	27
EASTCHESTER	15.28	15.52	1.59%	28
SCARSDALE	14.97	15.04	0.46%	29
BRONXVILLE	13.41	13.73	2.34%	30
MAMARONECK	12.95	13.32	2.92%	31
HARRISON	12.53	12.13	-3.15%	32
RYE CITY	9.63	10.01	4.01%	33

## ENROLLMENT PROJECTIONS

**2021-22 Enrollment Projection**

	Edison	JFK	King	Park	Total
<b>Grade K</b>					
Enrolled	75	120	70	70	335
Sections	3	5	3	3	14
Average	25	24	23	23	24

### Grade 1

Enrolled	74	120	76	67	337
Sections	3	5	3	3	14
Average	25	24	25	22	24

### Grade 2

Enrolled	75	126	66	87	354
Sections	3	5	3	4	15
Section Average	25	25	22	22	23

### Grade 3

Enrolled	78	121	79	74	352
Sections	3	5	3	3	14
Average	26	24	26	25	25

### Grade 4

Enrolled	60	122	62	62	306
Sections	3	5	3	3	14
Average	20	24	21	21	21

### Grade 5

Enrolled	44	122	66	68	300
Sections	3	5	3	3	14
Average	15	24	22	23	21

### Special Ed

Enrolled	24	24	48	24	120
Sections	2	2	4	2	10
Average	12	12	12	12	12

### Total Elementary

Enrolled	430	755	467	452	2,104
Sections	20	32	22	21	95
Average	22	24	21	22	22

**October 7, 2020 BEDS Day Enrollment**

	Edison	JFK	King	Park	Total
<b>Grade K</b>					
Enrolled	74	120	76	67	337
Sections	3	5	3	3	14
Average	25	24	25	22	24

### Grade 1

Enrolled	75	126	66	87	354
Sections	3	5	3	4	15
Average	25	25	22	22	23

### Grade 2

Enrolled	78	121	79	74	352
Sections	3	5	3	3	14
Average	26	24	26	25	25

### Grade 3

Enrolled	60	122	62	62	306
Sections	3	5	3	3	14
Average	20	24	21	21	21

### Grade 4

Enrolled	44	122	66	68	300
Sections	3	5	3	3	14
Average	15	24	22	23	21

### Grade 5

Enrolled	68	148	69	66	351
Sections	3	6	3	3	15
Average	23	25	23	22	23

### Special Ed

Enrolled	23	24	48	21	116
Sections	2	2	4	2	10
Average	12	12	12	11	12

### Total Elementary

Enrolled	422	783	466	445	2,116
Sections	20	33	22	21	96
Average	21	24	21	21	22

## ENROLLMENT PROJECTIONS (Cont.)

### 2021-22 Enrollment Projection

#### Middle School

Grade 6	351
Grade 7	343
Grade 8	340
Special Ed	0
Total MS	1,034

#### High School

Grade 9	363
Grade 10	403
Grade 11	384
Grade 12	385
Special Ed	15
Total HS	1,550

District Total w/o UPK	4,688
UPK	210
District Total w/ UPK	4,898

### October 7, 2020 BEDS Day Enrollment

#### Middle School

Grade 6	343
Grade 7	340
Grade 8	363
Special Ed	15
Total MS	1,061

#### High School

Grade 9	403
Grade 10	384
Grade 11	385
Grade 12	356
Special Ed	0
Total HS	1,528

4,705
160
4,865

## EDUCATIONAL PROGRAM

The District offers programs for students in grades kindergarten through grade 12 and a Universal Pre-K Program. The School District has four Elementary Schools, one Middle School and one High School.

### **District-wide**

Port Chester School District programs and services reflect a quest for scholastic excellence combined with respect and concern for the worth and development of individual student. The District Mission — **“Success for Every Student”** — has been internalized by every educator, and all are focused on practices that enhance student learning and make school compelling. Port Chester High School is one of only a handful of public high schools in Westchester to offer the prestigious International Baccalaureate Diploma program in addition to Advanced Placement courses. Typically, about 95% of graduates go on to college, having completed a rigorous course of study and taking part in sports, music, theater, or a variety of clubs and organizations. Port Chester Middle School and the John F. Kennedy Elementary School are National Blue-Ribbon Schools of Excellence. Our schools offer interesting, challenging coursework and many types of arts and cultural enrichment to educate the whole child. Our first-rate music and arts programs, state-of-the-art science facilities, and hands-on experiences such as living history days allow all students to experience the joys of learning.

Port Chester’s teachers are dedicated to reaching diverse learners, with an instructional program focused on supporting individual student progress. Our schools abound in technology, and we teach coding and programming as well as online citizenship. We also champion “full-service Community Schooling,” integrating academics, youth development, family support, health and social services and community development. Our students benefit from the diverse racial, ethnic, cultural, educational, and socioeconomic backgrounds of the school population. Some families have lived in the district for generations, while many others have only recently immigrated to the United States. This cultural diversity enriches the school community and the educational environment.

### **Elementary Program**

Four Elementary Schools serve students in grades K-5 in a Community School model and offer a variety of creative programs that instill a love of learning in students. While each school has a distinct culture, all offer the same challenging curriculum. District-wide, heavy emphasis is placed on literacy and math skills in the early years, and students are involved in a grade-appropriate, hands-on, inquiry-based science program. All elementary schools offer rigorous bilingual and dual language programs, including a K-5 dual language program at Park Avenue School. Edison School is a National School of Character. King Street School was recognized as a High Performing/Gap Closing School by the New York State Education Department. The



Kennedy School is a National Blue-Ribbon School with a math, science, and technology focus. Both Edison and JFK have school gardens. The schools take full advantage of the many resources available here in Westchester. These include partnerships with IBM and PepsiCo for student mentoring and programs in computing and science. A unique artist-in-residence program enables students to interact with professional artists in a variety of activities — singing, painting, sculpting, dancing, acting and storytelling. Class trips enhance the learning experience by connecting the classroom to the “real” world at large. After-school programs provide both academic support and enrichment. For faculty professional development, we team with Manhattanville College and Pace University. Students are assigned to elementary schools under the Community School model by neighborhood zones.

- Full-day Kindergarten
- Emphasis on literacy and math skills
- Age-appropriate, hands-on inquiry-based science program
- Dual language and bilingual programs
- Digital literacy computerized instruction
- K-5 Character Education program
- Artist-in-residence program
- Enrichment and after-school programs offer students the opportunity to explore science, arts, drama, computer coding and academic support.
- Full-service Community Schools, with health centers on site and dental services.

### **Middle School Program**

A National Blue-Ribbon School of Excellence serving students in 6th - 8th grade, Port Chester Middle School has a long-standing tradition of excellence. Our exceptional faculty and staff, supportive parents, and conscientious students allow us to create a solid educational and nurturing environment in which learning, and the personal growth of each student are given the highest priority.

Our students are offered a range of academic experiences including foreign language instruction, physical sciences taught in our unique Planetarium, hands-on experimental science courses in state-of-the-art science labs, and accelerated English, math, and science strands for gifted students. Our rigorous middle school curriculum is supplemented with living history days, school trips to theaters, historic sites, and cities such as Washington, D.C., and an overnight science-based team building trip to Club

Getaway. We also have instituted an exchange program with a middle school near Madrid, Spain. Character Education plays a significant role in our school. Our students and faculty have given much time and resources to many successful community service projects. Finally, most of our middle school students are active in the extra-curricular life of our school and take advantage of diverse activities. Students participate in band and orchestra, drama, choral groups, sports teams, astronomy and other clubs and groups. An after-school program also provides a range of academic support and enrichment activities.

### **High School Program**

Students at Port Chester High School select from a range of options including International Baccalaureate, Advanced Placement and Honors courses. They are supported by professionals who value the importance of academic achievement and are dedicated to ensuring all students reach their potential in a positive and supportive learning environment. Port Chester High School is one of only a handful of public high schools in Westchester to be IB-certified. About 95% of graduates are college-bound each year, attending such schools as Boston University, Columbia, Harvard, Lehigh, NYU, Penn State, Princeton, University of Delaware, the U.S. military academies and SUNY colleges and universities.

### **Advanced Placement, International Baccalaureate, Honors, and College Coursework**

Last year, over one-third of the student body successfully completed at least one Advanced Placement, Honors, or college-level course offered through partnerships with bodies of higher education. In addition, students have the option of pursuing an International Baccalaureate (IB) Diploma or taking individual IB courses. Enrollment in accelerated courses is open to students who have the desire to participate and the background, skills, and potential to be successful.

### **Co-Curricular and Athletic Activities**

Port Chester High School recognizes the educational value of student participation in the life of the school. A range of clubs is available and is designed to meet our students' school-related interests and needs. We offer opportunities for students to develop and grow through participation in numerous co-curricular and athletic activities. Students can challenge their potential and broaden themselves in art, choir, theater, journalism, student government and a multitude of activities. About a third of our students participate in at least one sport. We offer a full interscholastic boy and girls' sports program at the modified, junior and varsity levels.

## DISTRICT STAFFING LEVELS

	2020-2021	2021-2022	
<b>Thomas A. Edison Elementary School</b>	<b>Budget</b>	<b>Proposed Budget</b>	<b>Change</b>
Teachers	38.50	39.35	0.85
Teaching Assistants	3.00	3.00	-
Guidance/Psychologists/Social Workers	2.25	2.25	-
Teacher Aides/Monitors	21.00	16.75	(4.25)
Custodial/Maintenance Staff	3.00	3.00	-
Nurses	1.00	1.00	-
Clerical Staff	1.00	2.00	1.00
Administrators	1.00	2.00	1.00
	<u>70.75</u>	<u>69.35</u>	<u>(1.40)</u>

	2020-2021	2021-2022	
<b>John F. Kennedy</b>	<b>Budget</b>	<b>Proposed Budget</b>	<b>Change</b>
Teachers	59.10	67.60	8.50
Teaching Assistants	4.00	4.00	-
Guidance/Psychologists/Social Workers	3.25	3.25	-
Teacher Aides/Monitors	14.00	13.25	(0.75)
Custodial/Maintenance Staff	4.50	4.50	-
Nurses	2.00	2.00	-
Clerical Staff	2.00	3.00	1.00
Administrators	2.00	3.00	1.00
	<u>90.85</u>	<u>100.60</u>	<u>9.75</u>

## DISTRICT STAFFING LEVELS

	2020-2021	2021-2022	
	Budget	Proposed Budget	Change
<b>King Street</b>			
Teachers	38.85	43.95	5.10
Teaching Assistants	-		-
Guidance/Psychologists/Social Workers	2.25	2.25	-
Teacher Aides/Monitors	18.00	18.00	-
Custodial/Maintenance Staff	3.00	3.00	-
Nurses	1.00	1.00	-
Clerical Staff	1.00	2.00	1.00
Administrators	1.00	2.00	1.00
	<u>65.10</u>	<u>72.20</u>	<u>7.10</u>
	2020-2021	2021-2022	
	Budget	Proposed Budget	Change
<b>Park Avenue</b>			
Teachers	36.00	41.40	5.40
Teaching Assistants	2.00	2.00	-
Guidance/Psychologists/Social Workers	2.25	2.25	-
Teacher Aides/Monitors	12.00	11.00	(1.00)
Custodial/Maintenance Staff	3.00	3.00	-
Nurses	1.00	1.00	-
Clerical Staff	1.00	2.00	1.00
Administrators	1.00	2.00	1.00
	<u>58.25</u>	<u>64.65</u>	<u>6.40</u>

## DISTRICT STAFFING LEVELS

	<b>2020-2021</b>	<b>2021-2022</b>	
	<b>Budget</b>	<b>Proposed</b>	
<b>Port Chester Middle School</b>	<b>Budget</b>	<b>Budget</b>	<b>Change</b>
Teachers	83.05	87.20	4.15
Teaching Assistants	6.00	6.00	-
Guidance/Psychologists/Social Workers	6.00	7.00	1.00
Teacher Aides/Monitors	18.00	19.00	1.00
Custodial/Maintenance Staff	7.00	7.00	-
Nurses	1.00	1.00	-
Clerical Staff	6.00	7.00	1.00
Administrators	4.00	5.00	1.00
	<u>131.05</u>	<u>139.20</u>	<u>8.15</u>

	<b>2020-2021</b>	<b>2021-2022</b>	
	<b>Budget</b>	<b>Proposed</b>	
<b>Port Chester High School</b>	<b>Budget</b>	<b>Budget</b>	<b>Change</b>
Teachers	97.50	106.50	9.00
Teaching Assistants	8.00	8.00	-
Guidance/Psychologists/Social Workers	9.00	9.00	-
Teacher Aides/Monitors	9.00	18.00	9.00
Custodial/Maintenance Staff	7.00	9.00	2.00
Nurses	2.00	2.00	-
Clerical Staff	8.00	8.00	-
Administrators	4.00	4.00	-
	<u>144.50</u>	<u>164.50</u>	<u>20.00</u>

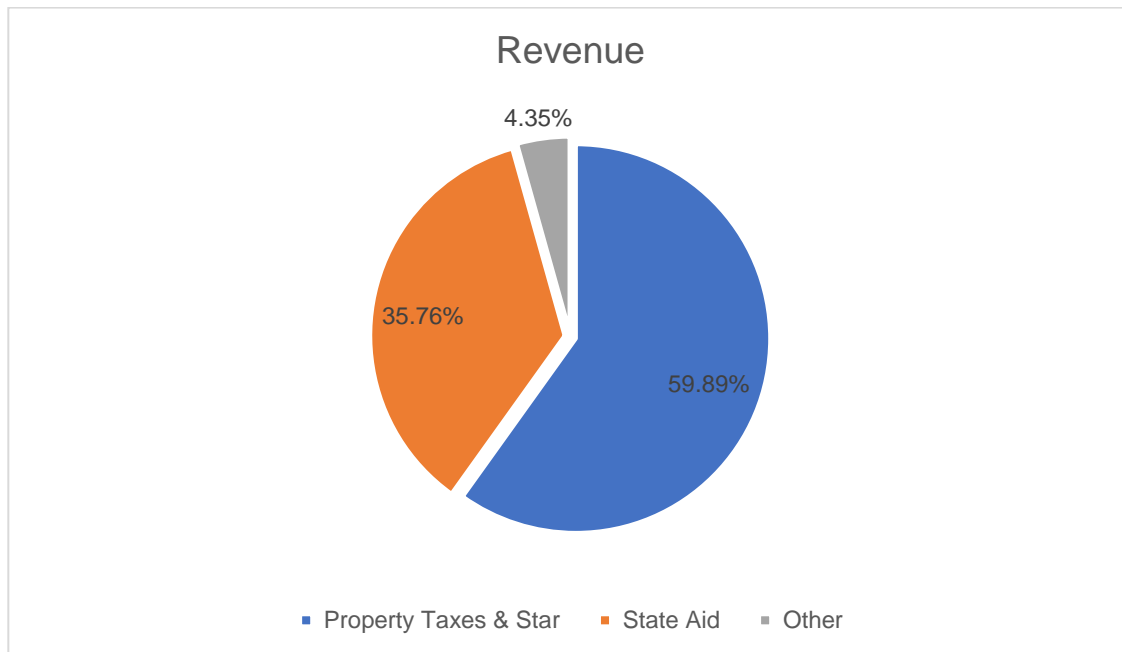
## DISTRICT STAFFING LEVELS

	<b>2020-2021</b>	<b>2021-2022</b>	
<b>District-Wide</b>	<b>Budget</b>	<b>Proposed Budget</b>	<b>Change</b>
Teachers	2.00	1.00	(1.00)
Teaching Assistants	-		-
Guidance/Psychologists/Social Workers	1.00	1.00	-
Teacher Aides/Monitors	-		-
Custodial/Maintenance Staff	10.00	10.00	-
Nurses	1.00	1.00	-
Clerical Staff	20.00	20.00	-
Administrators	12.00	12.00	-
	<u>46.00</u>	<u>45.00</u>	<u>(1.00)</u>

	<b>2020-2021</b>	<b>2021-2022</b>	
<b>Total</b>	<b>Budget</b>	<b>Proposed Budget</b>	<b>Change</b>
Teachers	355.00	387.00	32.00
Teaching Assistants	23.00	23.00	-
Guidance/Psychologists/Social Workers	26.00	27.00	1.00
Teacher Aides/Monitors	92.00	96.00	4.00
Custodial/Maintenance Staff	37.50	39.50	2.00
Nurses	9.00	9.00	-
Clerical Staff	39.00	44.00	5.00
Administrators	25.00	30.00	5.00
	<u>606.50</u>	<u>655.50</u>	<u>49.00</u>

## REVENUE SUMMARY

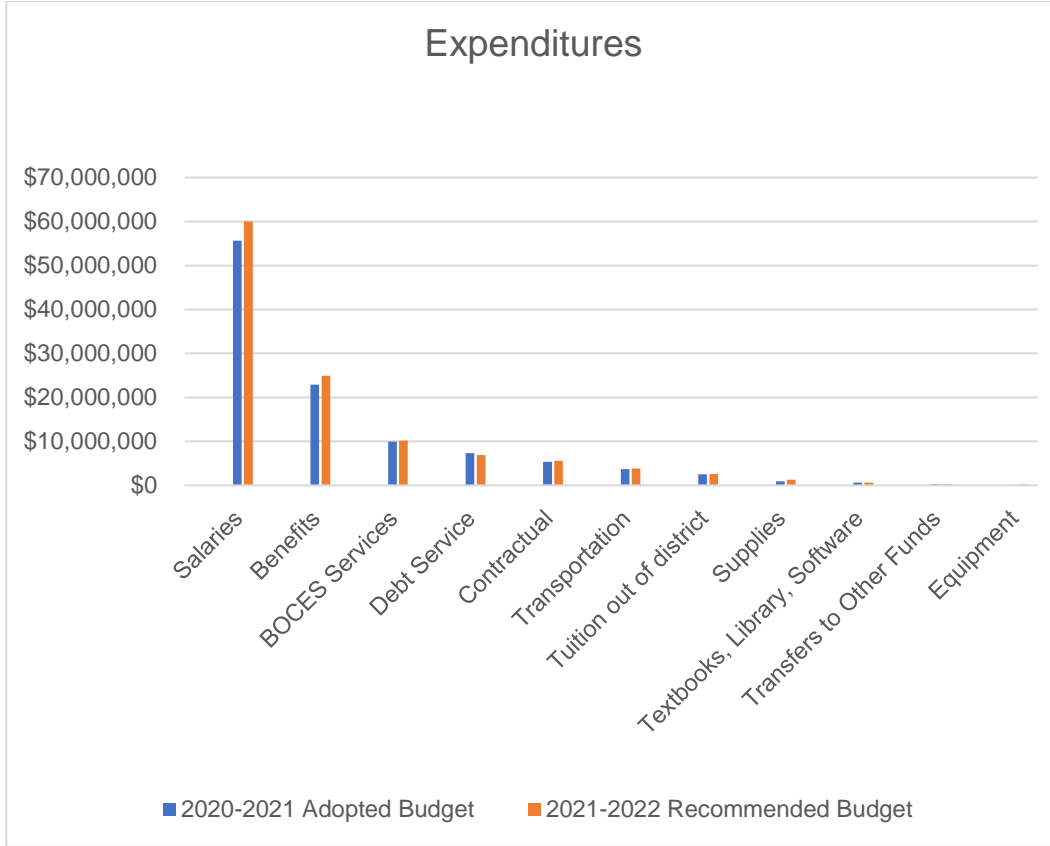
Description	2019-2020	2020-2021		2021-2022	Budget to Budget	
	Actual Revenue	Budget	Estimated Revenue	Proposed Budget	Change \$	Change %
REAL PROPERTY TAXES & STAR	66,279,119	68,383,322	68,129,267	69,778,540	1,395,218	2.04%
PILOTS	2,138,487	2,210,517	1,550,043	586,402	(1,624,115)	-73.47%
COUNTY SALES TAX	2,467,575	2,200,000	2,600,000	2,500,000	300,000	13.64%
DAY SCHOOL TUITION	4,341	0	0	0	0	0.00%
OTHER CHARGES - SERVICES	13,283	18,000	0	18,000	0	0.00%
HEALTH SERVICES	9,290	10,000	9,500	10,000	0	0.00%
SHARED TRANSPORTATION SERVICES	19,170	65,000	0	25,000	(40,000)	-61.54%
INTEREST	331,797	400,000	60,000	100,000	(300,000)	-75.00%
RENTAL OF REAL PROPERTY	199,770	200,000	40,000	200,000	0	0.00%
RENTAL OTHER	20,240	15,000	0	15,000	0	0.00%
MINOR SALES, OTHER	5,401	500	0	0	(500)	-100.00%
INSURANCE RECOVERIES	0	15,000	0	0	(15,000)	-100.00%
OTHER COMPENSATION FOR LOSS	529	1,500	1,955	0	(1,500)	-100.00%
REFUND OF PRIOR YEAR - BOCES	281,243	200,000	251,250	200,000	0	0.00%
REFUND OF PRIOR YEAR EXPENSES	381,817	75,000	136,522	75,000	0	0.00%
UNCLASSIFIED REVENUE	32,839	107,500	47,230	75,000	(32,500)	-30.23%
STATE AID	30,725,609	34,103,904	33,301,389	41,665,408	7,561,504	22.17%
MEDICAID	134,218	200,000	62,923	150,000	(50,000)	-25.00%
FUND BALANCE	1,200,000	1,200,000	1,200,000	1,110,900	(89,100)	-7.43%
	104,244,728	109,405,243	107,390,081	116,509,250	7,104,007	6.49%



## BUDGET SUMMARY BY FUNCTION

		2020-21	2020-21	2021-22		
	2019-20	Adopted	Estimated	Recommended	Budget to Budget	
	Expense	Budget	Expense	Budget	\$ Change	% Change
1010 Board of Education	\$20,738	\$31,150	\$26,081	\$31,150	\$0	0.00%
1040 District Clerk	15,064	15,400	15,250	15,400	0	0.00%
1060 District Meeting	49,076	29,250	29,250	29,250	0	0.00%
1240 Chief School Administrator	453,227	456,244	460,098	456,304	60	0.01%
1310 Business Administration	769,313	744,485	736,689	774,334	29,849	4.01%
1320 Auditing	37,508	61,250	98,750	69,750	8,500	13.88%
1325 Treasurer	142,015	147,696	125,000	117,600	(30,096)	-20.38%
1380 Fiscal Agent Fee	13,000	2,500	11,000	2,500	0	0.00%
1420 Legal	201,628	160,000	260,000	160,000	0	0.00%
1430 Personnel	35,526	37,150	35,526	38,380	1,230	3.31%
1460 Records Management	3,700	5,000	5,000	5,000	0	0.00%
1480 Public Information	83,522	92,600	92,653	92,435	(165)	-0.18%
1620 Operation of Plant	3,087,953	3,745,278	4,820,864	4,230,249	484,971	12.95%
1621 Maintenance of Plant	1,746,069	1,789,924	1,620,441	2,062,539	272,615	15.23%
1622 Security of Plant	0	348,500	295,800	348,500	0	0.00%
1670 Central Printing-Mailing	263,245	301,540	269,120	301,540	0	0.00%
1910 Unallocated Insurance	354,624	415,620	367,306	415,620	0	0.00%
1930 Judgement & Claims	0	10,000	0	10,000	0	0.00%
1950 Assessments	62,702	72,000	73,875	72,000	0	0.00%
1964 Refund of Property Taxes	85,929	500,000	1,165,035	500,000	0	0.00%
1981&3 BOCES Admin&Capital	697,577	730,289	730,289	790,264	59,975	8.21%
1989 Unclassified	1,410	6,000	6,000	6,000	0	0.00%
2010 Curriculum Development	1,502,376	1,515,534	1,357,405	1,722,112	206,578	13.63%
2020 Supervision Regular School	2,806,162	2,863,837	2,875,684	3,697,523	833,686	29.11%
2070 Inservice Training	182,898	186,450	185,018	186,450	0	0.00%
2110 Teaching Regular School	31,266,910	33,178,114	31,505,136	35,370,236	2,192,122	6.61%
2250 Students with Disabilities	18,791,453	20,063,021	19,549,945	20,700,579	637,558	3.18%
2280 Occupational Education	600,320	688,920	560,000	688,920	0	0.00%
2230 Summer Education	3,318	5,000	3,318	5,000	0	0.00%
2610 School Library	299,889	353,646	338,192	508,246	154,600	43.72%
2630 Educational Television	55,442	47,500	44,495	47,500	0	0.00%
2630 Computer Assisted Instruction	1,289,793	1,416,632	1,962,661	1,605,278	188,647	13.32%
2810 Guidance	1,392,534	1,382,285	1,477,738	1,422,206	39,921	2.89%
2815 Health Services	883,015	971,726	918,279	1,018,004	46,278	4.76%
2820 Psychological Services	989,325	1,013,152	1,096,973	1,121,113	107,961	10.66%
2825 Social Work Services	390,071	410,580	410,580	418,364	7,784	1.90%
2850 Co-Curricular Activities	185,061	257,000	141,500	277,000	20,000	7.78%
2855 Interscholastic Athletics	813,513	1,005,431	816,727	1,184,718	179,287	17.83%
55xx Transportation	3,187,567	3,747,069	3,627,533	3,838,441	91,372	2.44%
8070 Census	34,066	57,000	57,000	57,000	0	0.00%
90xx Benefits	21,022,446	22,911,068	22,573,791	24,918,976	2,007,908	8.76%
9711-9901 Debt Service	3,044,978	7,354,403	7,354,403	6,917,769	(436,634)	-5.94%
99xx-Inter Fund Transfer	2,217,388	275,000	270,000	275,000	0	0.00%
	<b>\$99,082,347</b>	<b>\$109,405,243</b>	<b>\$108,370,405</b>	<b>\$116,509,250</b>	<b>\$7,104,007</b>	<b>6.49%</b>





## **EXPENDITURE DETAIL**

### **1010 Board of Education**

The District is led by a five-member Board of Education, which performs policy-making functions for the District. The Board receives no compensation for their service. These budget categories cover expenses for membership dues, attendance at conferences and other Board expenses.

### **1040 District Clerk**

The District Clerk performs duties prescribed by law, maintains voter registration books and organizes the District's annual meeting. The District Clerk serves as Secretary to the Board of Education, attends all meetings of the Board and records and preserves all minutes of these meetings and all School District records.

### **1060 District/Meeting**

This section categories cover expenses and operations related to the annual budget vote, board member elections and additional votes, as required.

### **1240 Chief School Administrator**

This budget category includes the salary of the Superintendent of Schools and the staff salaries for the Superintendent's office as well as other expenses required to run the office. The Superintendent of Schools is responsible for implementing all School Board policies, the administration of all programs and the supervision and direction of all personnel and operations of the School District

## EXPENDITURE DETAIL

Account	Description	2019-20 Expenditure	2020-21 Budget	2020-21 Projected Expenditure	2021-22 Proposed Budget	Budget to Budget Change \$	Budget to Budget Change %
A 1010.400-00-0000	CONTRACTUAL EXPENSE	0	500	500	500	0	0.00%
A 1010.400-00-6000	POLICY MANUAL	3,250	3,400	3,250	3,400	0	0.00%
A 1010.401-00-0000	CONFERENCE & TRAVEL	1,440	10,000	5,000	10,000	0	0.00%
A 1010.402-00-0000	MEMBERSHIP & DUES	15,058	15,000	15,331	15,000	0	0.00%
A 1010.450-00-0000	MATERIALS & SUPPLIES	991	2,250	2,000	2,250	0	0.00%
<b>1010</b>	<b>BOARD OF EDUCATION</b>	<b>20,738</b>	<b>31,150</b>	<b>26,081</b>	<b>31,150</b>	<b>0</b>	<b>0.00%</b>
A 1040.160-00-3000	SALARIES - DISTRICT CLERK	15,000	15,000	15,000	15,000	0	0.00%
A 1040.450-00-0000	MATERIALS & SUPPLIES - DISTRICT CLERK	64	400	250	400	0	0.00%
<b>1040</b>	<b>DISTRICT CLERK</b>	<b>15,064</b>	<b>15,400</b>	<b>15,250</b>	<b>15,400</b>	<b>0</b>	<b>0.00%</b>
A 1060.400-00-6000	LEGAL NOTICES - DIST MEETING	5,234	7,000	7,000	7,000	0	0.00%
A 1060.403-00-0000	VOTE EXPENSES - DIST MEETING	34,027	9,650	9,650	9,650	0	0.00%
A 1060.450-00-0000	MATERIALS & SUPPLIES - DIST MEETING	0	2,500	2,500	2,500	0	0.00%
A 1060.490-00-0000	BOCES SERVICES - DIST MEETING	9,815	10,100	10,100	10,100	0	0.00%
<b>1060</b>	<b>DISTRICT MEETING</b>	<b>49,076</b>	<b>29,250</b>	<b>29,250</b>	<b>29,250</b>	<b>0</b>	<b>0.00%</b>
A 1240.151-00-3000	SALARIES - SUPERINTENDENT	290,065	290,064	295,191	290,064	0	0.00%
A 1240.161-00-3000	SALARIES - CLERICAL - SUPT	147,233	147,230	147,233	147,230	0	0.00%
A 1240.400-00-0000	CONTRACTUAL SERVICES - SUPT	232	250	250	250	0	0.00%
A 1240.401-00-0000	CONFERENCE & TRAVEL - SUPT	3,069	3,500	3,250	3,500	0	0.00%
A 1240.402-00-0000	MEMBERSHIP & DUES - SUPT	4,963	6,500	6,500	6,500	0	0.00%
A 1240.450-00-0000	MATERIALS & SUPPLIES - SUPT	3,124	4,050	3,050	4,050	0	0.00%
A 1240.490-00-0000	BOCES SERVICES - SUPT	4,540	4,650	4,624	4,710	60	1.29%
<b>1240</b>	<b>CHIEF SCHOOL ADMINISTRATOR</b>	<b>453,227</b>	<b>456,244</b>	<b>460,098</b>	<b>456,304</b>	<b>60</b>	<b>0.01%</b>

## **EXPENDITURE DETAIL**

### **1310 Business Administration**

The Assistant Superintendent for Business Operations is responsible for all non-instructional business of the District. The office oversees all business functions, operations and maintenance of the District's buildings, transportation, capital projects and food service operations. Included in this budgetary category are all costs to perform the following functions: accounts payable, payroll, benefits, billing and collection, and budget preparation and monitoring. Also included are costs for fiscal advisors, actuarial services, and maintenance and technical support fees for the financial software package.

### **1320 Auditing**

The auditing budget covers all State mandated audit functions including the external audit of the District's financial statements, the annual internal audit or risk assessment and in-depth reviews, and the claims auditor that reviews all payments.

### **1325 Treasurer**

The Board of Education appoints a Treasurer whose responsibilities include the signing of authorized checks, maintaining District bank accounts and investing District funds.

### **1380 Fiscal Agents Fees**

The code is used for the annual fiscal reports that are required to be filed with the Federal government.

### **1420 Legal**

The legal code includes a basic retainer and fees for general representation, special education representation, contract review, labor contract negotiations.

### **1430 Personnel**

Personnel costs include the clerical staff salaries. Included are costs of recruitment, attendance, certification monitoring.

### **1460 Records Management Office**

### **1480 Public Information**

The Public Information codes include the cost of printing newsletters and the compensation for the Communications Coordinator. The Communications Coordinator is responsible for developing and maintaining a coordinated and effective communications program. The coordinator serves as a liaison with news, media, and community and coordinates District publications, which are circulated in the community.

## EXPENDITURE DETAIL

Account	Description	2019-20 Expenditure	2020-21 Budget	2020-21 Projected Expenditure	2021-22 Proposed Budget	Budget to Budget Change \$	Budget to Budget Change %
A 1310.151-00-3000	SALARIES - BUSINESS ADMINISTRATOR	207,076	210,018	210,018	214,218	4,200	2.00%
A 1310.161-00-3000	SALARIES - CLERICAL BUSINESS ADMIN	463,085	451,967	425,000	451,967	0	0.00%
A 1310.200-00-0000	EQUIPMENT - BUSINESS ADMIN		2,500	2,500	2,500	0	0.00%
A 1310.400-00-0000	CONTRACTUAL SERVICES - BUSINESS ADMIN	16,561	37,000	37,000	37,000	0	0.00%
A 1310.401-00-0000	CONFERENCE & TRAVEL - BUSINESS ADMIN	1,367	6,500	0	6,500	0	0.00%
A 1310.402-00-0000	MEMBERSHIP & DUES - BUSINESS ADMIN	1,815	2,500	2,500	2,500	0	0.00%
A 1310.450-00-0000	MATERIALS & SUPPLIES - BUSINESS ADMIN	6,729	5,500	5,000	5,500	0	0.00%
A 1310.490-00-0000	BOCES SERVICES - BUSINESS ADMIN	72,680	28,500	54,671	54,149	25,649	90.00%
<b>1310</b>	<b>BUSINESS ADMINISTRATION</b>	<b>769,313</b>	<b>744,485</b>	<b>736,689</b>	<b>774,334</b>	<b>29,849</b>	<b>4.01%</b>
A 1320.400-00-0000	CONTRACTUAL SERVICES - AUDITING	37,508	61,250	98,750	69,750	8,500	13.88%
<b>1320</b>	<b>AUDITING</b>	<b>37,508</b>	<b>61,250</b>	<b>98,750</b>	<b>69,750</b>	<b>8,500</b>	<b>13.88%</b>
A 1325.160-00-3000	SALARIES - TREASURER	142,015	147,696	125,000	117,600	(30,096)	-20.38%
<b>1325</b>	<b>TREASURER</b>	<b>142,015</b>	<b>147,696</b>	<b>125,000</b>	<b>117,600</b>	<b>(30,096)</b>	<b>-20.38%</b>
A 1380.400-00-0000	FISCAL AGENT FEES	13,000	2,500	11,000	2,500	0	0.00%
<b>1380</b>	<b>FISCAL AGENT FEE</b>	<b>13,000</b>	<b>2,500</b>	<b>11,000</b>	<b>2,500</b>	<b>0</b>	<b>0.00%</b>
A 1420.400-00-0000	LEGAL FEES	201,628	160,000	260,000	160,000	0	0.00%
<b>1420</b>	<b>LEGAL</b>	<b>201,628</b>	<b>160,000</b>	<b>260,000</b>	<b>160,000</b>	<b>0</b>	<b>0.00%</b>
A 1430.490-10-0000	BOCES SERVICES - EAP	35,526	37,150	35,526	38,380	1,230	3.31%
<b>1430</b>	<b>PERSONNEL</b>	<b>35,526</b>	<b>37,150</b>	<b>35,526</b>	<b>38,380</b>	<b>1,230</b>	<b>3.31%</b>
A 1460.490-00-0000	BOCES SERVICES - RECORDS RETENTION	3,700	5,000	5,000	5,000	0	0.00%
<b>1460</b>	<b>RECORDS MANAGEMENT OFFICER</b>	<b>3,700</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0.00%</b>
A 1480.150-00-3300	SALARIES - PUBLIC INFORMATION	2,000	2,000	2,000	2,000	0	0.00%
A 1480.400-00-0000	CONTRACTUAL SERVICES - PUBLIC INFORMATION	5,869	15,000	15,000	15,000	0	0.00%
A 1480.490-00-0000	BOCES SERVICES - PUBLIC INFORMATION	75,653	75,600	75,653	75,435	(165)	-0.22%
<b>1480</b>	<b>PUBLIC INFORMATION &amp; SERVICES</b>	<b>83,522</b>	<b>92,600</b>	<b>92,653</b>	<b>92,435</b>	<b>(165)</b>	<b>-0.18%</b>

## **EXPENDITURE DETAIL**

### **1620 Operation of Plant**

The District owns and maintains Edison, JFK, King Street, Park Avenue Elementary Schools, Port Chester Middle School, Port Chester High School. In addition to school day activities and functions, these facilities are used by community groups when school is not in session.

Included in this section are expenses related to the operation of the District's physical plant. The operations salaries include the costs of custodial staff and overtime. Equipment, utilities, contractual expenses, materials, and supplies are included in this category. Services such as cartage, snow removal and security are also in these codes.

Costs for electricity, telephone, natural gas, and water are budgeted according to estimates from the utility companies and historical usage.

## EXPENDITURE DETAIL

Account	Description	2019-20 Expenditure	2020-21 Budget	2020-21 Projected Expenditure	2021-22 Proposed Budget	Budget to Budget Change \$	Budget to Budget Change %
A 1620.162-10-3001	Cleaners- Covid			350,000	225,000	225,000	100.00%
A 1620.162-10-3100	SALARIES - CUSTODIAL OVERTIME	224,215	210,000	175,000	210,000	0	0.00%
A 1620.162-10-3200	SALARIES - CUSTODIAL SUBS	59,332	105,000	80,000	105,000	0	0.00%
A 1620.162-20-3000	SALARIES - CUSTODIAL PCMS	364,654	381,967	373,628	389,316	7,348	1.92%
A 1620.162-30-3000	SALARIES - CUSTODIAL PCHS	418,024	431,441	424,930	523,842	92,402	21.42%
A 1620.162-40-3000	SALARIES - CUSTODIAL EDISON	179,613	186,248	183,239	188,845	2,597	1.39%
A 1620.162-60-3000	SALARIES - CUSTODIAL JFK	193,200	226,585	196,412	223,393	(3,192)	-1.41%
A 1620.162-70-3000	SALARIES - CUSTODIAL KING	175,058	181,985	178,228	184,441	2,456	1.35%
A 1620.162-80-3000	SALARIES - CUSTODIAL PARK	158,890	175,447	161,946	180,037	4,590	2.62%
A 1620.200-10-0000	EQUIPMENT - CUSTODIAL DW	4,924	10,000	10,000	45,885	35,885	358.85%
A 1620.400-10-0000	CONTRACTUAL SERVICES - CUSTODIAL	19,835	40,000	115,000	40,000	0	0.00%
A 1620.400-10-6000	ARCHITECT FEES		145,000	45,000	60,000	(85,000)	-58.62%
A 1620.410-20-4000	UTILITIES - GAS PCMS	5,305	6,735	5,500	6,500	(235)	-3.49%
A 1620.410-30-4000	UTILITIES - GAS PCHS	97,035	154,017	154,000	167,000	12,983	8.43%
A 1620.410-40-4000	UTILITIES - GAS EDISON	2,104	3,100	2,230	3,100	0	0.00%
A 1620.410-60-4000	UTILITIES - GAS JFK	9,900	22,902	15,000	22,902	0	0.00%
A 1620.410-70-4000	UTILITIES - GAS KING	3,672	15,000	7,200	13,500	(1,500)	-10.00%
A 1620.410-80-4000	UTILITIES - GAS PARK	42,673	56,080	44,865	53,276	(2,804)	-5.00%
A 1620.411-20-4000	UTILITIES - ELECTRIC PCMS	120,785	168,934	130,000	168,934	0	0.00%
A 1620.411-30-4000	UTILITIES - ELECTRIC PCHS	99,168	163,840	102,000	163,840	0	0.00%
A 1620.411-40-4000	UTILITIES - ELECTRIC EDISON	42,274	56,368	42,000	56,368	0	0.00%
A 1620.411-60-4000	UTILITIES - ELECTRIC JFK	48,178	104,375	60,000	95,000	(9,375)	-8.98%
A 1620.411-70-4000	UTILITIES - ELECTRIC KING	44,724	63,500	49,320	60,325	(3,175)	-5.00%
A 1620.411-80-4000	UTILITIES - ELECTRIC PARK	37,708	54,323	38,000	54,323	0	0.00%
A 1620.412-20-4000	UTILITIES - FUEL OIL PCMS	90,296	134,255	109,000	127,542	(6,713)	-5.00%
A 1620.412-40-4000	UTILITIES - FUEL OIL EDISON	22,032	36,180	29,000	36,180	0	0.00%
A 1620.412-60-4000	UTILITIES - FUEL OIL JFK	24,482	67,212	42,115	63,852	(3,360)	-5.00%
A 1620.412-70-4000	UTILITIES - FUEL OIL KING	33,823	62,658	45,750	59,526	(3,132)	-5.00%
A 1620.413-20-4000	UTILITIES - WATER PCMS	11,156	13,595	12,825	13,595	0	0.00%
A 1620.413-30-4000	UTILITIES - WATER PCHS	23,101	30,000	23,015	30,000	0	0.00%
A 1620.413-40-4000	UTILITIES - WATER EDISON	3,116	4,323	3,831	4,323	0	0.00%
A 1620.413-60-4000	UTILITIES - WATER JFK	6,260	7,425	6,895	7,425	0	0.00%
A 1620.413-70-4000	UTILITIES - WATER KING	6,366	7,745	7,305	7,745	0	0.00%
A 1620.413-80-4000	UTILITIES - WATER PARK	3,679	4,558	4,300	4,558	0	0.00%
A 1620.414-10-4000	UTILITIES - TELEPHONE	11,637	15,180	13,980	15,180	0	0.00%
A 1620.416-10-4000	EXTERMINATING - CUSTODIAL	5,215	15,000	13,000	15,000	0	0.00%
A 1620.420-10-5000	MAINT & REPAIR/RENTAL - CUSTODIAL DW	5,396	6,800	10,750	6,800	0	0.00%
A 1620.450-10-0000	MATERIALS & SUPPLIES - CUSTODIAL	209,382	168,000	163,000	168,000	0	0.00%
A 1620.450-10-6100	MATERIALS & SUPPLIES - PPE	3,638	0	1,200,000	217,000	217,000	100.00%
A 1620.490-10-0000	BOCES SERVICES - INTELLIPATH / TELEPHONE	277,102	209,500	192,600	212,695	3,195	1.53%
<b>1620</b>	<b>OPERATION OF PLANT</b>	<b>3,087,953</b>	<b>3,745,278</b>	<b>4,820,864</b>	<b>4,230,249</b>	<b>484,971</b>	<b>12.95%</b>

## **EXPENDITURE DETAIL**

### **1621 Maintenance of Plant**

The maintenance payroll codes include costs of maintenance, grounds, and watchmen staff.

This category covers the maintenance of all boilers, chillers and heating controls, repairs for electrical, HVAC and plumbing systems, pavement, district owned vehicles and equipment and the maintenance of facilities and all District fields.

Included in this budget is funding for routine facility repairs, government mandated testing and inspections such as asbestos inspections and removal, lead testing, annual structural inspections, air quality testing and others. Funding for architects, engineers, and construction management to provide consulting services as needed and plan for and expedite capital improvement projects are included here as well.



## EXPENDITURE DETAIL

Account	Description	2019-20 Expenditure	2020-21 Budget	2020-21 Projected Expenditure	2021-22 Proposed Budget	Budget to Budget Change \$	Budget to Budget Change %
A 1621.161-10-3000	SALARIES - CLERICAL	48,764	53,068	50,600	55,046	1,978	3.73%
A 1621.162-10-3000	SALARIES - MAINTENANCE	517,805	523,081	523,081	525,274	2,193	0.42%
A 1621.162-10-3100	SALARIES - MAINTENANCE OVERTIME	54,428	90,000	65,000	90,000	0	0.00%
A 1621.165-10-3000	SALARIES - WATCHMEN	15,902	25,000	25,000	25,000	0	0.00%
A 1621.166-10-3000	SALARIES - GROUNDS	215,113	218,427	218,427	221,791	3,364	1.54%
A 1621.166-10-3100	SALARIES - GROUNDS OVERTIME	13,112	25,000	15,000	25,000	0	0.00%
A 1621.200-10-0000	EQUIPMENT-MAINTENANCE DW	24,782	0	0	0	0	0.00%
A 1621.400-10-0000	CONTRACTUAL SERVICES	177,791	0	0	0	0	0.00%
A 1621.402-10-0000	SEMINARS & LICENSES	3,058	7,210	3,500	9,190	1,980	27.46%
A 1621.420-10-5000	MAINT & REPAIR/RENTAL - DW	67,890	77,500	69,500	92,500	15,000	19.35%
A 1621.420-20-5000	MAINT & REPAIR - PCMS	10,415	31,500	22,750	21,500	(10,000)	-31.75%
A 1621.420-30-5000	MAINT & REPAIR - PCHS	41,634	38,000	38,750	35,000	(3,000)	-7.89%
A 1621.420-40-5000	MAINT & REPAIR - EDISON	293	9,500	10,250	8,500	(1,000)	-10.53%
A 1621.420-60-5000	MAINT & REPAIR - JFK	6,770	16,000	16,700	15,000	(1,000)	-6.25%
A 1621.420-70-5000	MAINT & REPAIR - KING	1,536	10,000	10,000	8,500	(1,500)	-15.00%
A 1621.420-80-5000	MAINT & REPAIR - PARK	6,131	10,000	5,500	9,000	(1,000)	-10.00%
A 1621.421-10-7000	GROUNDS MAINT - TREE PRUNING DW	15,240	15,000	7,500	15,000	0	0.00%
A 1621.421-20-7000	GROUNDS MAINT - PCMS	29,714	20,000	14,000	20,000	0	0.00%
A 1621.421-30-7000	GROUNDS MAINT - PCHS	24,688	60,600	45,000	55,600	(5,000)	-8.25%
A 1621.421-40-7000	GROUNDS MAINT - EDISON	0	1,500	1,500	1,000	(500)	-33.33%
A 1621.421-60-7000	GROUNDS MAINT - JFK	0	4,000	3,000	1,000	(3,000)	-75.00%
A 1621.421-70-7000	GROUNDS MAINT - KING	4,186	6,500	3,000	6,500	0	0.00%
A 1621.421-80-7000	GROUNDS MAINT - PARK	0	3,500	1,500	2,500	(1,000)	-28.57%
A 1621.422-10-7000	MAINT & REPAIR - PLAYGROUNDS DW	28,185	32,500	85,000	31,500	(1,000)	-3.08%
A 1621.423-10-5000	MAINT & REPAIR - FIRE INSPECTIONS	3,250	21,500	3,250	5,000	(16,500)	-76.74%
A 1621.424-10-5000	MAINT & REPAIR - VEHICLES & EQUIP	44,081	70,000	36,858	70,000	0	0.00%
A 1621.425-10-5000	MAINT & REPAIR - CLOCKS / ALARMS / SECURITY	38,157	28,000	19,453	28,000	0	0.00%
A 1621.426-20-5000	MAINT & REPAIR - BOILER PCMS	6,151	10,000	7,500	10,000	0	0.00%
A 1621.426-30-5000	MAINT & REPAIR - BOILER PCHS	21,890	16,000	41,500	16,000	0	0.00%
A 1621.426-40-5000	MAINT & REPAIR - BOILER EDISON	14,815	5,700	2,500	5,700	0	0.00%
A 1621.426-60-5000	MAINT & REPAIR - BOILER JFK	10,202	8,000	6,445	8,000	0	0.00%
A 1621.426-70-5000	MAINT & REPAIR - BOILER KING	11,160	4,800	9,358	5,700	900	18.75%
A 1621.426-80-5000	MAINT & REPAIR - BOILER PARK	13,713	8,000	3,500	8,000	0	0.00%
A 1621.427-10-5000	MAINT & REPAIR - EMERGENCY	143,122	100,000	83,000	100,000	0	0.00%
A 1621.428-10-5000	MAINT & REPAIR - PREVENTATIVE	15,274	80,238	50,000	400,238	320,000	398.81%
A 1621.429-10-5000	GLASS / BLINDS / PAINT - DW	0	5,000	0	0	(5,000)	-100.00%
A 1621.429-20-5000	GLASS / BLINDS / PAINT - PCMS	0	1,500	0	0	(1,500)	-100.00%
A 1621.429-30-5000	GLASS / BLINDS / PAINT - PCHS	0	1,500	15,000	0	(1,500)	-100.00%
A 1621.429-40-5000	GLASS / BLINDS / PAINT - EDISON	0	1,200	0	0	(1,200)	-100.00%
A 1621.429-60-5000	GLASS / BLINDS / PAINT - JFK	0	1,200	0	0	(1,200)	-100.00%
A 1621.429-70-5000	GLASS / BLINDS / PAINT - KING	0	1,200	0	0	(1,200)	-100.00%
A 1621.429-80-5000	GLASS / BLINDS / PAINT - PARK	0	1,200	0	0	(1,200)	-100.00%
A 1621.450-10-0000	MATERIALS & SUPPLIES - MAINTENANCE	28,996	35,000	25,500	35,000	0	0.00%
A 1621.451-10-0000	SUPPLIES - PAINTING	8,378	5,000	5,000	5,000	0	0.00%
A 1621.452-10-0000	SUPPLIES - CONCRETE / PLASTER	1,543	3,000	2,000	2,500	(500)	-16.67%
A 1621.453-10-0000	SUPPLIES - ELECTRICAL	15,848	23,000	15,128	20,000	(3,000)	-13.04%
A 1621.454-10-0000	SUPPLIES - PLUMBING	26,031	24,500	24,213	24,500	0	0.00%
A 1621.455-10-0000	SUPPLIES - LOCKS	5,798	7,000	4,452	5,000	(2,000)	-28.57%
A 1621.456-10-0000	SUPPLIES - CARPENTRY	4,609	11,500	6,017	7,500	(4,000)	-34.78%
A 1621.457-10-0000	SUPPLIES - SMALL TOOLS		1,000	0	0	(1,000)	-100.00%
A 1621.458-10-0000	SUPPLIES - GROUNDS UPKEEP	12,165	20,000	14,439	17,000	(3,000)	-15.00%
A 1621.459-10-0000	SUPPLIES - HEAT / VENT / AC	4,853	8,000	4,125	8,000	0	0.00%
A 1621.490-10-0000	BOCES SERVICES	8,597	9,000	6,645	7,000	(2,000)	-22.22%
<b>1621</b>	<b>MAINTENANCE OF PLANT</b>	<b>1,746,069</b>	<b>1,789,924</b>	<b>1,620,441</b>	<b>2,062,539</b>	<b>272,615</b>	<b>15.23%</b>

## **EXPENDITURE DETAIL**

### **1622 Security**

This code covers the district security cost.

### **1670 Central Mailing**

This code includes the costs of mailings and delivery.

### **1680 Central Data Processing**

This area of the budget contains funding for District servers, student data software, data warehousing, the District website and e-mail, and technical support.

### **1910 Insurance**

The insurance category encompasses costs of insurance including fire, theft, extended coverage on buildings and equipment, general liability, boiler, automobile, and student activities. The District is a member of the New York State Insurance Reciprocal.

### **1930 Judgments and Claims**

Payments for court ordered certiorari (settlements for challenges to the town assessments) that exceed this budget line are taken from the Reserve for Tax Certiorari.

### **1950 Assessments on School Property**

The District is required to pay sewer taxes to the Village of Port Chester.

### **1964 Refund of Real Property Taxes**

### **1981 BOCES Administrative Charges**

The Administrative costs for BOCES services appear in this section.

### **1983 BOCES Capital Costs**

### **1989 Unclassified**

## EXPENDITURE DETAIL

Account	Description	2019-20 Expenditure	2020-21 Budget	2020-21 Projected Expenditure	2021-22 Proposed Budget	Budget to Budget Change \$	Budget to Budget Change %
A 1622.400-10-0000	CONTRACTUAL - SECURITY	0	285,000	235,000	285,000	0	0.00%
A 1622.490-10-0000	BOCES SERVICES - SECURITY	0	63,500	60,800	63,500	0	0.00%
<b>1622</b>	<b>SECURITY</b>	<b>0</b>	<b>348,500</b>	<b>295,800</b>	<b>348,500</b>	<b>0</b>	<b>0.00%</b>
A 1670.160-10-3000	SALARIES - COURIER	12,904	12,240	10,000	12,240	0	0.00%
A 1670.400-10-0000	CONTRACTUAL - CENTRAL MAIL	7,250	7,300	7,250	7,300	0	0.00%
A 1670.404-10-0000	POSTAGE - DW -CENTRAL MAIL	49,608	50,000	50,000	50,000	0	0.00%
A 1670.420-10-0000	MAINTENANCE & RENTAL-CENTRAL MAIL	149,948	167,000	165,770	167,000	0	0.00%
A 1670.450-10-0000	MATERIALS & SUPPLIES - CENTRAL MAIL	43,534	65,000	36,100	65,000	0	0.00%
<b>1670</b>	<b>CENTRAL PRINTING &amp; MAILING</b>	<b>263,245</b>	<b>301,540</b>	<b>269,120</b>	<b>301,540</b>	<b>0</b>	<b>0.00%</b>
A 1910.400-10-0000	INSURANCE EXPENSE	354,624	415,620	367,306	415,620	0	0.00%
<b>1910</b>	<b>UNALLOCATED INSURANCE</b>	<b>354,624</b>	<b>415,620</b>	<b>367,306</b>	<b>415,620</b>	<b>0</b>	<b>0.00%</b>
A 1930.400-00-0000	JUDGEMENTS & CLAIMS	0	10,000	0	10,000	0	0.00%
<b>1930</b>	<b>JUDGEMENTS &amp; CLAIMS</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>0.00%</b>
A 1950.400-00-0000	SEWER TAX	62,702	72,000	72,000	72,000	0	0.00%
A 1950.402-00-0000	FLOOD MITIGATION	0	0	1,875	0	0	100.00%
<b>1950</b>	<b>ASSESSMENTS ON SCHOOL PROPERTY</b>	<b>62,702</b>	<b>72,000</b>	<b>73,875</b>	<b>72,000</b>	<b>0</b>	<b>0.00%</b>
A 1964.400-00-0000	REFUND OF SCHOOL PROPERTY TAXES	85,929	500,000	1,165,035	500,000	0	0.00%
<b>1964</b>	<b>REFUND OF REAL PROPERTY TAXES</b>	<b>85,929</b>	<b>500,000</b>	<b>1,165,035</b>	<b>500,000</b>	<b>0</b>	<b>0.00%</b>
A 1981.490-00-0000	BOCES - ADMIN COSTS	557,688	589,915	589,915	647,764	57,849	9.81%
<b>1981</b>	<b>BOCES ADMINISTRATIVE COSTS</b>	<b>557,688</b>	<b>589,915</b>	<b>589,915</b>	<b>647,764</b>	<b>57,849</b>	<b>9.81%</b>
A 1983.490-00-0000	BOCES - CAPITAL EXPENSES	139,889	140,374	140,374	142,500	2,126	1.51%
<b>1983</b>	<b>BOCES CAPITAL EXPENSES</b>	<b>139,889</b>	<b>140,374</b>	<b>140,374</b>	<b>142,500</b>	<b>2,126</b>	<b>1.51%</b>
A 1989.400-10-0000	ASSET MANAGEMENT SERVICES	1,410	6,000	6,000	6,000	0	0.00%
<b>1989</b>	<b>UNCLASSIFIED *</b>	<b>1,410</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>	<b>0.00%</b>

## **EXPENDITURE DETAIL**

### **2010 Curriculum Development and Supervision**

The Deputy Superintendent provides leadership in the ongoing development and enhancement of the entire K-12 instructional program and is directly responsible for development and evaluation of instructional specialists and monitoring of District-wide assessment programs.

The District through its Annual Professional Performance Review (APPR) Committee continues to meet the Commissioner of Education's regulations for teacher and principal supervision. The District has developed an effective evaluation framework, prioritizing system-wide observation of teaching and learning and use of student achievement data.

### **2020 Supervision – Regular**

The principals of each of the District's six schools have the responsibility for the operation of the building, the supervision of staff and the direction of the education program. The assistant principals lend support to the principals with the day-to-day operations of the building.

### **2070 In-service Training**

The District participates in BOCES workshops.

## EXPENDITURE DETAIL

Account	Description	2019-20 Expenditure	2020-21 Budget	2020-21 Projected Expenditure	2021-22 Proposed Budget	Budget to Budget Change \$	Budget to Budget Change %
A 2010.151-00-3000	SALARIES - DEPUTY SUPERINTENDENT	273,116	226,920	226,920	231,268	4,348	1.92%
A 2010.152-00-3000	SALARIES - DIRECTOR OF CURRICULUM	481,389	516,344	359,000	539,631	23,287	4.51%
A 2010.152-00-9003	SALARIES - DIRECTOR OF ELL	149,344	161,812	161,812	314,285	152,473	94.23%
A 2010.155-00-3000	SALARIES - TA INFORMATION OFFICERS	153,913	161,863	153,925	161,699	(164)	-0.10%
A 2010.161-00-3000	SALARIES - CLERICAL	175,184	179,275	179,275	180,932	1,657	0.92%
A 2010.400-10-0000	CONTRACTUAL SERVICES - CURR	100	0	0	0	0	0.00%
A 2010.401-10-0000	CONFERENCE & TRAVEL	854	2,000	1,500	2,000	0	0.00%
A 2010.401-10-9003	CONFERENCE & TRAVEL - ELL	2,406	3,500	2,670	3,500	0	0.00%
A 2010.402-10-0000	MEMBERSHIP & DUES	8,127	7,850	7,000	7,850	0	0.00%
A 2010.450-10-0000	MATERIALS & SUPPLIES	4,159	6,000	3,903	6,000	0	0.00%
A 2010.450-10-9003	MATERIALS & SUPPLIES - ELL	1,414	2,000	1,400	2,000	0	0.00%
A 2010.490-00-0000	BOCES SERVICES - STUDENT DATA	252,370	247,970	260,000	272,947	24,977	10.07%
<b>2010</b>	<b>CURRICULUM</b>	<b>1,502,376</b>	<b>1,515,534</b>	<b>1,357,405</b>	<b>1,722,112</b>	<b>206,578</b>	<b>13.63%</b>
A 2020.150-10-3300	SALARIES - MENTORS	28,725	27,200	34,000	27,200	0	0.00%
A 2020.151-20-3000	SALARIES - PRINCIPALS PCMS	540,504	506,879	506,879	666,587	159,708	31.51%
A 2020.151-30-3000	SALARIES - PRINCIPALS PCHS	691,785	680,138	681,138	693,966	13,828	2.03%
A 2020.151-40-3000	SALARIES - PRINCIPALS EDISON	178,314	189,311	189,311	344,051	154,740	81.74%
A 2020.151-60-3000	SALARIES - PRINCIPALS JFK	331,560	355,874	355,874	512,241	156,367	43.94%
A 2020.151-70-3000	SALARIES - PRINCIPALS KING	182,594	192,908	192,908	346,716	153,808	79.73%
A 2020.151-80-3000	SALARIES - PRINCIPALS PARK	200,040	208,114	208,114	362,135	154,021	74.01%
A 2020.156-10-3300	SALARIES - TEAM LEADERS	47,048	36,234	57,000	38,500	2,266	6.25%
A 2020.161-10-3200	SALARIES - DW CLERICAL SUBS	26,387	15,000	15,000	15,000	0	0.00%
A 2020.161-20-3000	SALARIES - CLERICAL PCMS	193,600	205,623	205,623	210,187	4,564	2.22%
A 2020.161-30-3000	SALARIES - CLERICAL PCHS	135,907	165,433	161,000	167,070	1,637	0.99%
A 2020.161-40-3000	SALARIES - CLERICAL EDISON	31,283	34,441	34,441	36,781	2,340	6.79%
A 2020.161-60-3000	SALARIES - CLERICAL JFK	87,216	90,955	90,955	92,156	1,201	1.32%
A 2020.161-70-3000	SALARIES - CLERICAL KING	49,740	51,603	51,603	52,719	1,116	2.16%
A 2020.161-80-3000	SALARIES - CLERICAL PARK	44,473	46,109	46,109	47,789	1,680	3.64%
A 2020.200-10-0000	EQUIPMENT - DW	0	0	0	25,000	25,000	100.00%
A 2020.201-10-0000	EQUIPMENT - ADMIN	0	5,000	0	5,000	0	0.00%
A 2020.400-20-0000	CONTRACTUAL SERVICE	0	3,400	2,500	3,400	0	0.00%
A 2020.400-20-5000	MAINT & REPAIR - OFFICE EQUIP PCMS	0	350	350	350	0	0.00%
A 2020.401-20-0000	CONFERENCE & TRAVEL - PCMS	48	1,500	451	1,500	0	0.00%
A 2020.401-40-0000	CONFERENCE & TRAVEL - EDISON	88	1,500	0	1,500	0	0.00%
A 2020.401-60-0000	CONFERENCE & TRAVEL - JFK	626	1,500	626	1,500	0	0.00%
A 2020.401-70-0000	CONFERENCE & TRAVEL - KING	45	1,000	500	1,000	0	0.00%
A 2020.401-80-0000	CONFERENCE & TRAVEL - PARK	0	2,500	250	2,500	0	0.00%
A 2020.402-30-0000	MEMBERSHIP & DUES - PCHS	1,049	2,840	5,000	4,250	1,410	49.65%
A 2020.420-30-5000	MAINT & REPAIR - OFFICE EQUIP PCHS	881	900	880	900	0	0.00%
A 2020.450-20-0000	MATERIALS & SUPPLIES - PCMS	15,108	11,525	11,525	11,525	0	0.00%
A 2020.450-30-0000	MATERIALS & SUPPLIES - PCHS	7,683	14,000	12,500	14,000	0	0.00%
A 2020.450-40-0000	MATERIALS & SUPPLIES - EDISON	1,603	2,000	1,602	2,000	0	0.00%
A 2020.450-60-0000	MATERIALS & SUPPLIES - JFK	2,784	3,500	3,500	3,500	0	0.00%
A 2020.450-70-0000	MATERIALS & SUPPLIES - KING	3,826	3,500	3,545	3,500	0	0.00%
A 2020.450-80-0000	MATERIALS & SUPPLIES - PARK	3,246	3,000	2,500	3,000	0	0.00%
<b>2020</b>	<b>SUPERVISION - REGULAR SCHOOL</b>	<b>2,806,162</b>	<b>2,863,837</b>	<b>2,875,684</b>	<b>3,697,523</b>	<b>833,686</b>	<b>29.11%</b>
A 2070.150-10-3000	SALARIES - STAFF DEVELOPMENT	24,772	50,000	50,000	50,000	0	0.00%
A 2070.400-10-0000	CONTRACTUAL SERVICES - STAFF DEVELOPMENT	70,108	65,000	63,568	65,000	0	0.00%
A 2070.490-10-0000	BOCES SERVICES - STAFF DEVELOPMENT	88,018	71,450	71,450	71,450	0	0.00%
<b>2070</b>	<b>INSERVICE TRAINING - INSTRUCTION</b>	<b>182,898</b>	<b>186,450</b>	<b>185,018</b>	<b>186,450</b>	<b>0</b>	<b>0.00%</b>

## EXPENDITURE DETAIL

### **2110 Teaching- Regular School**

This section of the budget accounts for the basic regular education program provided to the students of the District. Included in this section are the salaries of teachers from K through Grade 12, textbooks, instructional supplies and materials, equipment for classrooms and contractual expenses needed for instruction.

## EXPENDITURE DETAIL

Account	Description	2019-20 Expenditure	2020-21 Budget	2020-21 Projected Expenditure	2021-22 Proposed Budget	Budget to Budget Change \$	Budget to Budget Change %
A 2110.120-10-3300	SALARIES - K-6 STIPENDS	0	400,000	300,000	400,000	0	0.00%
A 2110.120-40-3000	SALARIES - K-5 EDISON	2,830,663	2,990,195	2,806,927	3,178,137	187,942	6.29%
A 2110.120-60-3000	SALARIES - K-5 JFK	4,472,833	4,565,457	4,120,904	5,096,424	530,967	11.63%
A 2110.120-70-3000	SALARIES - K-5 KING	3,020,983	3,197,231	2,885,373	3,216,424	19,193	0.60%
A 2110.120-80-3000	SALARIES - K-5 PARK	2,760,507	2,805,197	2,933,701	3,264,664	459,467	16.38%
A 2110.121-20-3000	SALARIES - GRADE 6 PCMS	1,604,355	1,648,176	1,934,000	2,002,703	354,527	21.51%
A 2110.130-10-3400	SALARIES - PREP & CLASS COVERAGE	14,623	20,000	20,000	20,000	0	0.00%
A 2110.130-10-3700	SALARIES - TUTORING REG ED	21,952	75,000	75,000	75,000	0	0.00%
A 2110.130-20-3000	SALARIES - 7-12 PCMS	4,454,225	4,769,996	4,500,000	4,902,585	132,589	2.78%
A 2110.130-30-3000	SALARIES - 7-12 PCHS	8,711,949	8,980,853	8,602,965	9,364,093	383,241	4.27%
A 2110.130-30-3450	SALARIES - 6TH PERIOD	384,421	399,680	437,000	399,680	0	0.00%
A 2110.130-30-3900	SALARIES - PROCTORING	8,702	20,000	15,000	20,000	0	0.00%
A 2110.140-10-3200	SALARIES - INSTRUCTIONAL SUBSTITUTES	279,618	455,000	445,000	455,000	0	0.00%
A 2110.140-10-3800	SALARIES - LEAVE REPLACEMENTS	255,372	152,334	0	300,000	147,666	96.94%
A 2110.163-10-3200	SALARIES - AIDES SUBSTITUTES	15,017	50,000	25,000	50,000	0	0.00%
A 2110.163-40-3000	SALARIES - AIDES EDISON	104,849	106,250	106,250	107,307	1,057	0.99%
A 2110.163-60-3000	SALARIES - AIDES JFK	135,148	123,131	123,131	113,790	(9,341)	-7.59%
A 2110.163-70-3000	SALARIES - AIDES KING	125,064	108,411	126,070	128,032	19,621	18.10%
A 2110.163-80-3000	SALARIES - AIDES PARK	144,062	117,055	90,796	91,040	(26,015)	-22.22%
A 2110.164-10-3000	SALARIES - LUNCH ROOM MONITORS	198,464	159,120	159,120	159,120	0	0.00%
A 2110.164-20-3000	SALARIES - HALL MONITORS PCMS	150,223	156,437	156,437	149,109	(7,328)	-4.68%
A 2110.164-30-3000	SALARIES - HALL MONITORS PCHS	358,784	361,529	351,529	470,394	108,865	30.11%
A 2110.200-10-0000	EQUIPMENT - DW	0	10,000	10,000	10,000	0	0.00%
A 2110.200-10-9400	EQUIPMENT - MUSIC	19,752	22,022	15,000	19,585	(2,437)	-11.07%
A 2110.200-20-9350	EQUIPMENT - PLANETARIUM	3,464	5,500	3,464	5,500	0	0.00%
A 2110.200-30-0000	EQUIPMENT - PCHS	0	6,000	2,500	6,000	0	0.00%
A 2110.200-30-9400	EQUIPMENT - MUSIC PCHS	3,344	3,878	3,878	3,165	(713)	-18.39%
A 2110.200-40-0000	EQUIPMENT - EDISON	0	2,000	0	0	(2,000)	-100.00%
A 2110.200-60-0000	EQUIPMENT - JFK	503	0	0	0	0	0.00%
A 2110.200-70-0000	EQUIPMENT - KING	0	4,000	2,500	0	(4,000)	-100.00%
A 2110.200-80-0000	EQUIPMENT - PARK	2,593	1,200	1,200	0	(1,200)	-100.00%
A 2110.400-10-0000	CONTRACTUAL SERVICES	7,595	9,500	7,350	9,500	0	0.00%
A 2110.400-10-9004	TESTING SERVICES	12,348	25,000	17,500	26,500	1,500	6.00%
A 2110.400-10-9400	CONTRACTUAL SERVICES - MUSIC	93,861	75,500	35,000	76,500	1,000	1.32%
A 2110.400-20-0000	CONTRACTUAL SERVICES - PCMS	0	4,000	3,000	4,000	0	0.00%
A 2110.400-20-9350	CONTRACTUAL SERVICES - PLANETARIUM	0	1,250	1,000	1,250	0	0.00%
A 2110.400-30-0000	CONTRACTUAL SERVICES - PCHS	438	1,200	438	1,200	0	0.00%
A 2110.400-30-9004	CONTRACTUAL SERVICES - PSAT	2,074	4,000	3,774	4,000	0	0.00%
A 2110.400-30-9300	CONTRACTUAL SERVICES - SCIENCE PCHS	199	4,000	350	4,000	0	0.00%
A 2110.401-10-0000	CONFERENCE & TRAVEL -DW	190	1,000	500	1,000	0	0.00%
A 2110.401-20-0000	CONFERENCE & TRAVEL - PCMS	1,400	1,500	1,400	1,500	0	0.00%
A 2110.401-30-0000	CONFERENCE & TRAVEL - PCHS	12,816	25,000	7,510	25,000	0	0.00%
A 2110.420-30-0000	MAINTENANCE & RENTAL- PCHS	827	900	827	900	0	0.00%

## EXPENDITURE DETAIL

### **2110 Teaching- Regular School (continued from previous page)**

This section of the budget accounts for the basic regular education program provided to the students of the District. Included in this section are the salaries of teachers from K through Grade 12, textbooks, instructional supplies and materials, equipment for classrooms and contractual expenses needed for instruction.



## EXPENDITURE DETAIL

Account	Description	2019-20 Expenditure	2020-21 Budget	2020-21 Projected Expenditure	2021-22 Proposed Budget	Budget to Budget Change \$	Budget to Budget Change %
A 2110.450-10-0000	MATERIALS & SUPPLIES - DW	25,631	26,350	24,870	26,350	0	0.00%
A 2110.450-10-9002	MATERIALS & SUPPLIES - ENRICHMENT	1,372	14,000	14,000	14,000	0	0.00%
A 2110.450-10-9400	MATERIALS & SUPPLIES - MUSIC	37,433	38,143	38,000	39,160	1,017	2.67%
A 2110.450-10-9700	MATERIALS & SUPPLIES - PHYS ED	8,252	10,000	11,370	10,000	0	0.00%
A 2110.450-20-0000	MATERIALS & SUPPLIES - PCMS	15,286	18,950	18,950	44,120	25,170	132.82%
A 2110.450-20-9003	MATERIALS & SUPPLIES - PCMS ESL	1,576	2,030	1,575	2,030	0	0.00%
A 2110.450-20-9004	MATERIALS & SUPPLIES - PCMS TESTING	1,075	2,500	1,200	2,500	0	0.00%
A 2110.450-20-9100	MATERIALS & SUPPLIES - PCMS MATH	664	1,500	1,000	1,500	0	0.00%
A 2110.450-20-9200	MATERIALS & SUPPLIES - PCMS SOCIAL STUDIES	7,029	1,250	750	1,250	0	0.00%
A 2110.450-20-9300	MATERIALS & SUPPLIES - PCMS SCIENCE	3,884	3,000	2,700	3,000	0	0.00%
A 2110.450-20-9350	MATERIALS & SUPPLIES - PLANETARIUM	1,621	1,500	1,250	1,500	0	0.00%
A 2110.450-20-9400	MATERIALS & SUPPLIES - PCMS MUSIC	1,168	1,300	1,097	1,300	0	0.00%
A 2110.450-20-9500	MATERIALS & SUPPLIES - PCMS ELA	2,356	3,000	2,500	3,000	0	0.00%
A 2110.450-20-9550	MATERIALS & SUPPLIES - PCMS FOREIGN LANG	999	1,000	250	1,000	0	0.00%
A 2110.450-20-9600	MATERIALS & SUPPLIES - PCMS ART	1,794	2,000	1,593	2,000	0	0.00%
A 2110.450-20-9750	MATERIALS & SUPPLIES - PCMS HOME EC	1,500	2,000	1,500	2,000	0	0.00%
A 2110.450-20-9800	MATERIALS & SUPPLIES - PCMS TECHNOLOGY	1,893	2,500	2,500	2,500	0	0.00%
A 2110.450-30-9001	MATERIALS & SUPPLIES - IB PROGRAM	53,429	98,000	75,000	198,000	100,000	102.04%
A 2110.450-30-9003	MATERIALS & SUPPLIES - PCHS ESL	1,212	2,700	2,400	2,700	0	0.00%
A 2110.450-30-9100	MATERIALS & SUPPLIES - PCHS MATH	8,911	11,000	10,500	11,000	0	0.00%
A 2110.450-30-9200	MATERIALS & SUPPLIES - PCHS SOCIAL STUDIES	1,174	1,500	1,149	1,500	0	0.00%
A 2110.450-30-9300	MATERIALS & SUPPLIES - PCHS SCIENCE	5,744	9,000	5,775	9,000	0	0.00%
A 2110.450-30-9400	MATERIALS & SUPPLIES - PCHS MUSIC	534	750	250	750	0	0.00%
A 2110.450-30-9500	MATERIALS & SUPPLIES - PCHS ELA	1,100	1,650	1,250	1,650	0	0.00%
A 2110.450-30-9550	MATERIALS & SUPPLIES - PCHS FOREIGN LANG	1,292	1,000	750	1,000	0	0.00%
A 2110.450-30-9600	MATERIALS & SUPPLIES - PCHS ART	14,771	18,000	14,600	18,000	0	0.00%
A 2110.450-30-9700	MATERIALS & SUPPLIES - PCHS HEALTH & PE	500	700	500	700	0	0.00%
A 2110.450-40-0000	MATERIALS & SUPPLIES - EDISON	9,222	11,490	9,146	13,490	2,000	17.41%
A 2110.450-40-9500	MATERIALS & SUPPLIES - EDISON ELA	0	2,000	2,000	2,000	0	0.00%
A 2110.450-60-0000	MATERIALS & SUPPLIES - JFK	11,549	11,310	12,500	14,275	2,965	26.22%
A 2110.450-60-9004	MATERIALS & SUPPLIES - JFK TESTING	472	500	0	500	0	0.00%
A 2110.450-60-9100	MATERIALS & SUPPLIES - JFK MATH	1,200	1,200	1,200	1,200	0	0.00%
A 2110.450-60-9500	MATERIALS & SUPPLIES - JFK ELA	3,167	3,000	3,000	3,000	0	0.00%
A 2110.450-70-0000	MATERIALS & SUPPLIES - KING	19,118	16,255	12,500	21,015	4,760	29.28%
A 2110.450-80-0000	MATERIALS & SUPPLIES - PARK	5,504	8,235	6,000	11,740	3,505	42.56%
A 2110.450-80-9100	MATERIALS & SUPPLIES - PARK MATH	2,000	2,000	2,000	2,000	0	0.00%
A 2110.450-80-9300	MATERIALS & SUPPLIES - PARK SCIENCE	1,000	1,000	1,000	1,000	0	0.00%
A 2110.450-80-9500	MATERIALS & SUPPLIES - PARK ELA	3,600	3,600	3,410	3,600	0	0.00%
A 2110.471-00-0000	TUITION - NYS PUBLIC SCHOOLS	74,268	50,000	50,000	50,000	0	0.00%
A 2110.472-00-0000	TUITION - ALL OTHER REG ED	18,715	25,000	25,000	25,000	0	0.00%
A 2110.480-10-0000	TEXTBOOKS - DW	246,309	232,633	215,000	232,633	0	0.00%
A 2110.480-10-9900	TEXTBOOKS - NON-PUBLIC	23,303	26,038	24,000	26,038	0	0.00%
A 2110.480-20-0000	TEXTBOOKS - PCMS	43,007	66,375	60,000	67,000	625	0.94%
A 2110.480-30-0000	TEXTBOOKS - PCHS	39,294	99,250	94,540	95,938	(3,312)	-3.34%
A 2110.480-40-0000	TEXTBOOKS - EDISON	21,020	14,032	8,800	8,014	(6,018)	-42.89%
A 2110.480-40-9003	TEXTBOOKS - EDISON ELL	0	0	0	6,284	6,284	100.00%
A 2110.480-60-0000	TEXTBOOKS - JFK	13,415	16,869	15,000	16,104	(765)	-4.53%
A 2110.480-60-9003	TEXTBOOKS - JFK ELL	8,886	9,000	9,000	9,000	0	0.00%
A 2110.480-70-0000	TEXTBOOKS - KING	12,909	14,597	11,900	11,405	(3,192)	-21.87%
A 2110.480-70-9003	TEXTBOOKS - KING ELL	0	0	0	4,123	4,123	100.00%
A 2110.480-80-0000	TEXTBOOKS - PARK	14,374	15,395	14,363	8,578	(6,817)	-44.28%
A 2110.480-80-9003	TEXTBOOKS - PARK ELL	0	0	0	6,451	6,451	100.00%
A 2110.490-00-0000	BOCES SERVICES	279,162	404,510	356,104	165,236	(239,274)	-59.15%
<b>2110</b>	<b>TEACHING - REGULAR SCHOOL</b>	<b>31,266,910</b>	<b>33,178,114</b>	<b>31,505,136</b>	<b>35,370,236</b>	<b>2,192,122</b>	<b>6.61%</b>

## **EXPENDITURE DETAIL**

### **2250 Special Education**

Inclusive of the Pre-K special needs children, the Special Education Department serves over 1215 students. We pride ourselves on being able to provide in-district programs for 90% of our special need students. When our own programs cannot accommodate the needs of students, services are provided by the Board of Cooperative Educational Services (BOCES), other public schools or private schools which are approved by NY State. Residential student placements are consistent with last year's numbers. Like districts around us and across New York State, there continues to be a pattern of higher incidence of secondary students who require therapeutic support for social- emotional needs. In response to this need, the district has developed an Emotional Support Program (ESP) which has successfully addressed needs of students who might have previously be placed in day therapeutic programs.

The Special Education Department continues to develop supports and structures to enable our students to be educated within the district when at all possible.

The District's goal will always be to meet students' needs in the least restrictive and most inclusive environment possible.

### **2280 Occupational Education**

Funds are budgeted for students who attend the Occupational Education Program at Southern Westchester BOCES. There has been a continued interest among High School students to participate in this occupational training.

### **2330 Special Schools**

Summer School

## EXPENDITURE DETAIL

Account	Description	2019-20 Expenditure	2020-21 Budget	2020-21 Projected Expenditure	2021-22 Proposed Budget	Budget to Budget Change \$	Budget to Budget Change %
A 2250.150-10-3600	SALARIES - SP ED SUMMER CSE	12,201	15,000	12,201	15,000	0	0.00%
A 2250.150-10-3700	SALARIES - SP ED TUTORING	28,371	85,000	85,000	85,000	0	0.00%
A 2250.150-20-3000	SALARIES - SP ED PCMS	2,123,056	2,365,159	2,331,251	2,190,432	(174,727)	-7.39%
A 2250.150-30-3000	SALARIES - SP ED PCHS	1,318,196	1,345,705	1,362,518	1,453,315	107,610	8.00%
A 2250.150-40-3000	SALARIES - SP ED EDISON	681,654	720,999	717,700	740,482	19,483	2.70%
A 2250.150-60-3000	SALARIES - SP ED JFK	1,174,033	1,205,717	1,278,645	1,302,763	97,046	8.05%
A 2250.150-70-3000	SALARIES - SP ED KING	607,673	781,860	891,000	914,751	132,891	17.00%
A 2250.150-80-3000	SALARIES - SP ED PARK	515,146	537,252	470,000	547,367	10,115	1.88%
A 2250.152-10-3000	SALARIES - SP ED DIRECTOR	611,477	633,508	612,160	642,862	9,354	1.48%
A 2250.154-10-3000	SALARIES - SP ED SPEECH DW	754,377	760,071	760,071	852,884	92,813	12.21%
A 2250.155-20-3000	SALARIES - SP ED TA PCMS	314,969	33,049	33,049	228,491	195,442	591.37%
A 2250.155-30-3000	SALARIES - SP ED TA PCHS	219,816	234,205	160,000	303,495	69,290	29.59%
A 2250.155-40-3000	SALARIES - SP ED TA EDISON	107,636	78,830	78,830	116,460	37,630	47.74%
A 2250.155-60-3000	SALARIES - SP ED TA JFK	136,861	147,876	148,500	151,426	3,550	2.40%
A 2250.155-70-3000	SALARIES - SP ED TA KING	12,358	20,340	0	0	(20,340)	-100.00%
A 2250.155-80-3000	SALARIES - SP ED TA PARK	75,248	84,254	84,254	85,693	1,439	1.71%
A 2250.156-10-3300	SALARIES - CSE CHAIRPERSON	11,870	10,870	10,870	10,870	0	0.00%
A 2250.161-10-3000	SALARIES - SP ED CLERICAL	15,369	86,156	70,000	86,156	0	0.00%
A 2250.161-10-3200	SALARIES - SP ED CLERICAL SUBS	50,645	0	40,000	0	0	0.00%
A 2250.163-10-3200	SALARIES - SP ED AIDES SUBS	8,612	10,000	7,500	10,000	0	0.00%
A 2250.163-20-3000	SALARIES - SP ED AIDES PCMS	418,567	387,243	372,000	415,320	28,077	7.25%
A 2250.163-30-3000	SALARIES - SP ED AIDES PCHS	9,057	0	159,337	136,259	136,259	100.00%
A 2250.163-40-3000	SALARIES - SP ED AIDES EDISON	407,908	462,512	360,000	345,127	(117,385)	-25.38%
A 2250.163-60-3000	SALARIES - SP ED AIDES JFK	248,258	254,296	222,000	256,228	1,932	0.76%
A 2250.163-70-3000	SALARIES - SP ED AIDES KING	301,631	413,922	413,922	382,308	(31,614)	-7.64%
A 2250.163-80-3000	SALARIES - SP ED AIDES PARK	193,328	229,175	185,000	195,105	(34,070)	-14.87%
A 2250.200-10-0000	EQUIPMENT- SP ED	6,963	13,000	7,145	13,000	0	0.00%
A 2250.400-10-0000	CONTRACTUAL SERVICES - SP ED	311,455	400,000	375,000	400,000	0	0.00%
A 2250.401-10-0000	CONFERENCE & TRAVEL - SP ED	1,105	2,500	1,105	2,500	0	0.00%
A 2250.402-10-0000	MEMBERSHIP & DUES - SP ED	0	1,800	0	1,800	0	0.00%
A 2250.420-10-5000	MAINT & REPAIR - SP ED OFFICE EQUIPMENT	100	150	100	100	(50)	-33.33%
A 2250.450-10-0000	MATERIALS & SUPPLIES - SP ED	28,844	30,500	23,000	30,500	0	0.00%
A 2250.450-20-0000	MATERIALS & SUPPLIES - SP ED PCMS	2,009	2,000	2,009	2,000	0	0.00%
A 2250.450-30-0000	MATERIALS & SUPPLIES - SP ED PCHS	1,064	1,250	1,065	1,250	0	0.00%
A 2250.450-40-0000	MATERIALS & SUPPLIES - SP ED EDISON	1,497	1,500	1,498	1,500	0	0.00%
A 2250.450-80-0000	MATERIALS & SUPPLIES - SP ED PARK	0	1,000	750	1,000	0	0.00%
A 2250.471-10-0000	TUITION - SP ED NYS PUBLIC SCHOOLS	1,113,090	1,399,249	1,287,281	1,448,024	48,776	3.49%
A 2250.472-10-0000	TUITION - SP ED OTHER	956,946	1,023,216	1,135,184	1,047,253	24,037	2.35%
A 2250.490-10-0000	BOCES SERVICES - SP ED	6,010,061	6,283,858	5,850,000	6,283,858	0	0.00%
<b>2250</b>	<b>PROGRAMS FOR STUDENTS WITH DISABILITIES</b>	<b>18,791,453</b>	<b>20,063,021</b>	<b>19,549,945</b>	<b>20,700,579</b>	<b>637,558</b>	<b>3.18%</b>
A 2280.490-10-0000	BOCES SERVICES - OCCUPATIONAL ED	600,320	688,920	560,000	688,920	0	0.00%
<b>2280</b>	<b>OCCUPATIONAL EDUCATION</b>	<b>600,320</b>	<b>688,920</b>	<b>560,000</b>	<b>688,920</b>	<b>0</b>	<b>0.00%</b>
A 2330.130-30-0000	SALARIES - SUMMER PCHS	3,318	5,000	3,318	5,000	0	0.00%
<b>2330</b>	<b>SUMMER'</b>	<b>3,318</b>	<b>5,000</b>	<b>3,318</b>	<b>5,000</b>	<b>0</b>	<b>0.00%</b>

## EXPENDITURE DETAIL

2610 Library

2620 Educational Television

2630 Computer Instruction

## EXPENDITURE DETAIL

Account	Description	2019-20 Expenditure	2020-21 Budget	2020-21 Projected Expenditure	2021-22 Proposed Budget	Budget to Budget Change \$	Budget to Budget Change %
A 2610.130-20-3000	SALARIES - LIBRARY PCMS	133,185	134,390	133,640	136,920	2,530	1.88%
A 2610.130-30-3000	SALARIES - LIBRARY PCHS	41,041	75,000	70,000	71,307	(3,693)	-4.92%
A 2610.161-10-3000	SALARIES - LIBRARY CLERICAL ELEMENTARY	0	0	0	153,912	153,912	0.00%
A 2610.161-20-3000	SALARIES - LIBRARY CLERICAL PCMS	43,724	44,489	44,789	45,568	1,079	2.43%
A 2610.161-30-3000	SALARIES - LIBRARY CLERICAL PCHS	43,724	44,489	44,789	45,568	1,079	2.43%
A 2610.450-20-0000	MATERIALS & SUPPLIES - LIBRARY PCMS	289	700	271	700	0	0.00%
A 2610.450-30-0000	MATERIALS & SUPPLIES - LIBRARY PCHS	737	1,500	738	1,500	0	0.00%
A 2610.460-10-9900	LIBRARY BOOKS - NON-PUBLIC	899	1,194	1,000	1,194	0	0.00%
A 2610.460-20-0000	LIBRARY BOOKS - PCMS	6,980	6,638	6,500	6,700	62	0.93%
A 2610.460-30-0000	LIBRARY BOOKS - PCHS	5,641	9,925	9,000	9,594	(331)	-3.34%
A 2610.460-40-0000	LIBRARY BOOKS - EDISON	0	2,638	2,531	2,638	0	0.00%
A 2610.460-60-0000	LIBRARY BOOKS - JFK	4,879	4,863	4,000	4,719	(144)	-2.96%
A 2610.460-70-0000	LIBRARY BOOKS - KING	0	2,744	2,563	2,919	175	6.38%
A 2610.460-80-0000	LIBRARY BOOKS - PARK	2,519	2,894	2,519	2,825	(69)	-2.38%
A 2610.490-00-0000	BOCES SERVICES - LIBRARY	16,270	22,182	15,852	22,182	0	0.00%
<b>2610</b>	<b>SCHOOL LIBRARY &amp; AUDIOVISUAL</b>	<b>299,889</b>	<b>353,646</b>	<b>338,192</b>	<b>508,246</b>	<b>154,600</b>	<b>43.72%</b>
A 2620.200-10-0000	EQUIPMENT - TV	5,899	7,500	4,095	7,500	0	0.00%
A 2620.400-10-0000	CONTRACTUAL SERVICES - TV	44,222	38,000	37,500	38,000	0	0.00%
A 2620.420-10-5000	MAINT & REPAIR - TV	475	1,000	500	1,000	0	0.00%
A 2620.450-10-0000	MATERIALS & SUPPLIES - TV	4,846	1,000	2,400	1,000	0	0.00%
<b>2620</b>	<b>EDUCATIONAL TELEVISION</b>	<b>55,442</b>	<b>47,500</b>	<b>44,495</b>	<b>47,500</b>	<b>0</b>	<b>0.00%</b>
A 2630.150-30-3000	SALARIES - CAI - PCHS	47,196	86,340	0	0	(86,340)	-100.00%
A 2630.160-10-3000	SALARIES - CAI - TECHNOLOGY FACILITATOR	95,445	95,445	95,445	95,445	0	0.00%
A 2630.163-40-3000	SALARIES - AIDES CAI - EDISON	6,810	12,446	12,446	12,952	506	4.06%
A 2630.163-60-3000	SALARIES - AIDES CAI - JFK	0	30,387	0	0	(30,387)	-100.00%
A 2630.163-70-3000	SALARIES - AIDES CAI - KING	375	18,035	375	0	(18,035)	-100.00%
A 2630.163-80-3000	SALARIES - AIDES CAI - PARK	18,035	14,519	14,518	14,894	375	2.58%
A 2630.220-10-0000	HARDWARE - CAI - DW	0	10,000	10,000	10,000	0	0.00%
A 2630.220-10-9900	HARDWARE - CAI - NON-PUBLIC	0	3,100	3,100	3,100	0	0.00%
A 2630.450-10-0000	MATERIALS & SUPPLIES - CAI	12,654	15,000	10,000	15,000	0	0.00%
A 2630.450-20-0000	MATERIALS & SUPPLIES - CAI - PCMS	9,966	10,000	9,970	8,672	(1,328)	-13.28%
A 2630.450-30-0000	MATERIALS & SUPPLIES - CAI - PCHS	9,818	14,000	9,818	12,418	(1,582)	-11.30%
A 2630.450-40-0000	MATERIALS & SUPPLIES - CAI - EDISON	1,796	2,000	1,796	2,000	0	0.00%
A 2630.450-60-0000	MATERIALS & SUPPLIES - CAI - JFK	13,369	15,000	5,160	15,000	0	0.00%
A 2630.450-70-0000	MATERIALS & SUPPLIES - CAI - KING	2,263	0	1,863	0	0	0.00%
A 2630.450-80-0000	MATERIALS & SUPPLIES - CAI - PARK	1,925	2,000	1,842	2,000	0	0.00%
A 2630.460-10-0000	SOFTWARE - CAI - DW	49,700	58,142	52,000	58,142	0	0.00%
A 2630.460-10-9900	SOFTWARE - CAI - NON-PUBLIC	0	2,861	3,400	2,861	0	0.00%
A 2630.460-20-0000	SOFTWARE - CAI - PCMS	5,098	8,592	5,100	8,672	80	0.93%
A 2630.460-30-0000	SOFTWARE - CAI - PCHS	6,370	12,847	10,000	12,418	(429)	-3.34%
A 2630.460-40-0000	SOFTWARE - CAI - EDISON	3,263	3,414	3,263	3,414	0	0.00%
A 2630.460-60-0000	SOFTWARE - CAI - JFK	6,455	6,294	6,455	6,108	(186)	-2.96%
A 2630.460-70-0000	SOFTWARE - CAI - KING	3,316	3,552	2,431	3,779	227	6.39%
A 2630.460-80-0000	SOFTWARE - CAI - PARK	5,344	3,746	3,679	3,657	(89)	-2.38%
A 2630.490-00-0000	BOCES SERVICES - CAI	990,597	988,912	1,700,000	1,314,747	325,835	32.95%
<b>2630</b>	<b>COMPUTER ASSISTED INSTRUCTION</b>	<b>1,289,793</b>	<b>1,416,632</b>	<b>1,962,661</b>	<b>1,605,278</b>	<b>188,647</b>	<b>13.32%</b>

## **EXPENDITURE DETAIL**

### **2810 Guidance**

Guidance Counselors are an essential component of our secondary schools. In addition to scheduling academic advisement and post-secondary planning, they provide the social emotional support at the foundation of students' school and life success.

### **2815 Health Services**

The District employs nurses in each of the District's schools and non-public schools that provide a host of services, i.e., collecting and arranging for State mandated physical exams, hearing and vision testing, dispensing doctor prescribed medications during the school day, and assessing injured or sick children.

### **2820 & 2825 Psychological/Social Worker Services**

These lines fund psychologists and social workers throughout the District. Psychologists and social workers provide both mandated and non-mandated counseling sessions. They meet with students individually and in small groups depending on need. These departments play a critical role in all crisis intervention, mental health, and psychological evaluation, and work closely with families to assure students are well-supported both in and out of our schools.

## EXPENDITURE DETAIL

Account	Description	2019-20 Expenditure	2020-21 Budget	2020-21 Projected Expenditure	2021-22 Proposed Budget	Budget to Budget Change \$	Budget to Budget Change %
A 2810.150-10-3000	SALARIES - GUIDANCE DW	67,525	71,307	80,000	78,575	7,268	10.19%
A 2810.150-20-3000	SALARIES - GUIDANCE PCMS	433,197	425,467	461,444	439,663	14,196	3.34%
A 2810.150-30-3000	SALARIES - GUIDANCE PCHS	715,593	703,683	758,794	716,652	12,969	1.84%
A 2810.161-20-3000	SALARIES - CLERICAL GUIDANCE PCMS	39,396	38,362	41,000	40,686	2,324	6.06%
A 2810.161-30-3000	SALARIES - CLERICAL GUIDANCE PCHS	134,455	138,366	132,000	141,530	3,164	2.29%
A 2810.450-20-0000	MATERIALS & SUPPLIES - GUIDANCE PCMS	1,197	3,100	2,500	3,100	0	0.00%
A 2810.450-30-0000	MATERIALS & SUPPLIES - GUIDANCE PCHS	1,172	2,000	2,000	2,000	0	0.00%
<b>2810</b>	<b>GUIDANCE</b>	<b>1,392,534</b>	<b>1,382,285</b>	<b>1,477,738</b>	<b>1,422,206</b>	<b>39,921</b>	<b>2.89%</b>
A 2815.160-10-3000	SALARIES - NURSES K-5	355,353	375,978	340,363	357,097	(18,881)	-5.02%
A 2815.160-20-3000	SALARIES - NURSES PCMS	40,710	55,375	59,250	60,887	5,512	9.95%
A 2815.160-30-3000	SALARIES - NURSES PCHS	121,564	120,329	123,750	122,633	2,304	1.91%
A 2815.161-20-3000	SALARIES - CLERICAL NURSE PCMS	7,956	10,000	7,177	50,686	40,686	406.86%
A 2815.161-30-3000	SALARIES - CLERICAL NURSE PCHS	40,686	42,344	42,344	44,001	1,657	3.91%
A 2815.200-10-0000	EQUIPMENT - HEALTH SERVICES	0	1,000	0	16,000	15,000	1500.00%
A 2815.400-10-0000	CONTRACTUAL SERVICES	59,775	41,000	41,000	41,000	0	0.00%
A 2815.400-10-1000	CONFERENCE & TRAVEL - HEALTH SERVICES	279	500	279	500	0	0.00%
A 2815.400-10-6000	HEALTH SERVICES - OTHER DISTRICTS	245,760	310,000	285,000	310,000	0	0.00%
A 2815.420-10-5000	MAINT & REPAIR - HEALTH SERVICES	616	3,200	616	3,200	0	0.00%
A 2815.450-10-0000	MATERIALS & SUPPLIES - HEALTH SERVICES	10,317	12,000	18,500	12,000	0	0.00%
<b>2815</b>	<b>HEALTH SERVICES</b>	<b>883,015</b>	<b>971,726</b>	<b>918,279</b>	<b>1,018,004</b>	<b>46,278</b>	<b>4.76%</b>
A 2820.150-10-3000	SALARIES - PSYCHOLOGISTS	985,162	1,006,152	1,092,810	1,114,113	107,961	10.73%
A 2820.450-10-0000	MATERIALS & SUPPLIES - PSYCHOLOGISTS	4,163	7,000	4,163	7,000	0	0.00%
<b>2820</b>	<b>PSYCHOLOGICAL</b>	<b>989,325</b>	<b>1,013,152</b>	<b>1,096,973</b>	<b>1,121,113</b>	<b>107,961</b>	<b>10.66%</b>
A 2825.150-10-3000	SALARIES - SOCIAL SERVICES	390,071	410,580	410,580	418,364	7,784	1.90%
<b>2825</b>	<b>SOCIAL WORK</b>	<b>390,071</b>	<b>410,580</b>	<b>410,580</b>	<b>418,364</b>	<b>7,784</b>	<b>1.90%</b>

## **EXPENDITURE DETAIL**

### **2850 Co-Curricular Activities**

The District has an extensive list of extracurricular activities. The amount of the stipend received by the advisors for these activities is set by the PCTA contract and is dependent upon the amount of advisor time required, longevity of the advisor in the position and the impact of the activity on the school in general. Not every activity is funded every year.

### **2855 Interscholastic Athletics**

Port Chester High School recognizes the educational value of student participation in sports. We offer opportunities for students to develop and grow through participation in numerous and athletic activities. About a third of our students participate in at least one sport. We offer interscholastic boy and girls' sports program at the modified, junior and varsity levels.

### **5510 District Transportation Services**

This code represents the costs of coordinating all transportation for the district.

### **5540 Contract Transportation**

The District uses contract transportation services to keep transportation costs down.

### **5581 Transportation from BOCES**

The District contracts with BOCES to transport our students between BOCES buildings.

### **8870 Census-Residency**



## EXPENDITURE DETAIL

Account	Description	2019-20 Expenditure	2020-21 Budget	2020-21 Projected Expenditure	2021-22 Proposed Budget	Budget to Budget Change \$	Budget to Budget Change %
A 2850.150-10-3300	SALARIES - CO-CURRICULAR STIPENDS	76,086	127,000	71,000	147,000	20,000	15.75%
A 2850.150-10-3500	SALARIES - CO-CURRICULAR CHAPERONE PAY	10,568	10,000	5,000	10,000	0	0.00%
A 2850.400-20-0000	CONTRACTUAL SERVICES - CO-CURRICULAR PCMS		20,000	10,000	20,000	0	0.00%
A 2850.400-30-0000	CONTRACTUAL SERVICES - CO-CURRICULAR PCHS	66,858	64,000	25,000	64,000	0	0.00%
A 2850.400-30-9450	CONTRACTUAL SERVICES - MARCHING BAND	31,550	36,000	30,500	36,000	0	0.00%
<b>2850</b>	<b>CO-CURRICULAR ACTIVITIES</b>	<b>185,061</b>	<b>257,000</b>	<b>141,500</b>	<b>277,000</b>	<b>20,000</b>	<b>7.78%</b>
A 2855.150-10-3300	SALARIES - COACHES	307,126	468,900	386,000	538,900	70,000	14.93%
A 2855.150-10-3500	SALARIES - ATHLETICS CHAPERONE PAY	40,676	40,000	25,000	40,000	0	0.00%
A 2855.152-10-3000	SALARIES - DIRECTOR OF ATHLETICS	156,599	168,019	168,019	171,211	3,192	1.90%
A 2855.161-10-3000	SALARIES - CLERICAL ATHLETICS	50,812	52,799	52,799	53,856	1,057	2.00%
A 2855.200-10-0000	EQUIPMENT - ATHLETICS	42,146	25,678	25,000	3,600	(22,078)	-85.98%
A 2855.400-10-0000	CONTRACTUAL SERVICES - ATHLETICS	5,284	8,160	4,659	18,060	9,900	121.32%
A 2855.400-10-9710	FACILITIES RENTAL & MERGED TEAMS - ATHLETICS	40,537	58,038	25,000	80,049	22,011	37.93%
A 2855.401-10-0000	CONFERENCE & TRAVEL - ATHLETICS	1,808	2,754	1,250	5,085	2,331	84.64%
A 2855.402-10-9710	ENTRY FEES & DUES -ATHLETICS	12,919	15,835	13,000	29,000	13,165	83.14%
A 2855.420-10-9710	RECONDITIONING -ATHLETICS	13,459	21,430	20,000	41,430	20,000	93.33%
A 2855.430-10-9710	TIMERS / JUDGES / SECURITY -ATHLETICS	6,714	6,130	5,000	7,130	1,000	16.31%
A 2855.450-10-9710	MATERIALS & SUPPLIES - ATHLETICS	50,632	41,950	41,000	84,158	42,208	100.62%
A 2855.490-00-9710	BOCES SERVICES - ATHLETICS	84,800	95,738	50,000	112,238	16,500	17.23%
<b>2855</b>	<b>INTERSCHOLASTIC AHTLETICS</b>	<b>813,513</b>	<b>1,005,431</b>	<b>816,727</b>	<b>1,184,718</b>	<b>179,287</b>	<b>17.83%</b>
A 5510.160-10-3000	SALARIES - CLERICAL TRANS ADMIN	18,284	18,837	18,837	19,658	821	4.36%
<b>5510</b>	<b>TRANSPORTATION ADMIN</b>	<b>18,284</b>	<b>18,837</b>	<b>18,837</b>	<b>19,658</b>	<b>821</b>	<b>4.36%</b>
A 5540.400-10-0000	CONTRACTUAL TRANS - REG ED	1,313,233	1,430,545	1,429,786	1,460,545	30,000	2.10%
A 5540.400-10-9010	CONTRACTUAL TRANS - SPEC ED	1,609,908	2,012,687	2,042,000	2,062,687	50,000	2.48%
A 5540.405-10-0000	TRANSP - FIELD TRIPS REG ED	7,932	15,000	7,500	15,000	0	0.00%
A 5540.405-10-9010	TRANSP - FIELD TRIPS SPEC ED	16,463	10,000	5,000	20,551	10,551	105.51%
A 5540.405-10-9400	TRANSP - BAND	52,216	75,000	20,000	75,000	0	0.00%
A 5540.405-10-9710	TRANSP - ATHLETICS	163,357	180,000	100,000	180,000	0	0.00%
<b>5540</b>	<b>CONTRACT TRANSPORTATION</b>	<b>3,163,109</b>	<b>3,723,232</b>	<b>3,604,286</b>	<b>3,813,783</b>	<b>90,551</b>	<b>2.43%</b>
A 5581.490-00-9010	BOCES SERVICES - SP ED TRANSP	6,174	5,000	4,410	5,000	0	0.00%
<b>5581</b>	<b>TRANSPORTATION FROM BOCES</b>	<b>6,174</b>	<b>5,000</b>	<b>4,410</b>	<b>5,000</b>	<b>0</b>	<b>0.00%</b>
A 8070.160-10-0000	SALARIES - RESIDENCY VERIFICATION	27,503	27,000	27,000	27,000	0	0.00%
A 8070.400-10-0000	CONTRACTUAL SERVICES - CENSUS	6,563	30,000	30,000	30,000	0	0.00%
<b>8070</b>	<b>CENSUS</b>	<b>34,066</b>	<b>57,000</b>	<b>57,000</b>	<b>57,000</b>	<b>0</b>	<b>0.00%</b>

## **EXPENDITURE DETAIL**

### **90XX- Benefits**

All expenditures in the benefits section of the budget are either Mandated by law or negotiated in contracts.

#### **NYS Employees' Retirement**

The District is required to provide a contribution for all classified employees who belong to the Employees' Retirement System (ERS). ERS contributions by the District are dependent upon the tier to which the employee belongs, and the tier is determined by when the individual joined the system. The rates are set by the retirement system.

#### **NYS Teachers' & Administrators**

Teachers and Administrators are members of the Teachers' Retirement System (TRS). The rate is set by the retirement system.

#### **Social Security and Medicare**

By law we are required to pay Social Security and Medicare taxes on salaries paid. The increase is due to the increase in salaries and the increase in the maximum amount subject to Social Security tax.

#### **Workers' Compensation**

Workers Compensation insurance coverage is required by law.

#### **Dental/Vision Welfare Funds**

The Administrators, Teachers, CSEA contracts require a payment to the Welfare Fund for each eligible employee for dental/vision insurance.

#### **Unemployment Insurance**

Unemployment coverage is required by law. Unlike private industry, public School Districts pay for Unemployment Benefits as claims are made.

#### **Hospitalization and Medical Insurance**

Hospitalization, Medical Insurance and Prescriptions

#### **Medicare Plan B**

The District becomes the secondary health coverage once retirees are eligible for Medicare. Therefore, the District must reimburse retirees for their Medicare Plan B contributions.

### **97XX Debt Services and Interfund Transfers**

## EXPENDITURE DETAIL

Account	Description	2019-20 Expenditure	2020-21 Budget	2020-21 Projected Expenditure	2021-22 Proposed Budget	Budget to Change \$	Budget to Change %
A 9010.800-10-0000	EMPLOYEES RETIREMENT	1,061,180	1,387,388	1,150,000	1,550,000	162,612	11.72%
A 9020.800-10-0000	TEACHERS RETIREMENT	4,065,666	4,674,202	4,499,000	5,136,010	461,808	9.88%
A 9030.800-10-0000	SOCIAL SECURITY	4,029,605	4,401,900	4,220,000	4,820,000	418,100	9.50%
A 9040.800-10-0000	WORKERS COMP	361,827	385,000	363,049	410,000	25,000	6.49%
A 9045.800-10-0000	LIFE INSURANCE	11,636	11,636	11,636	11,636	0	0.00%
A 9050.800-10-0000	UNEMPLOYMENT INSURANCE	107,032	60,000	175,000	60,000	0	0.00%
A 9060.800-10-0000	HEALTH INSURANCE - SWSCHP	9,860,813	10,413,542	10,145,792	11,276,430	862,888	8.29%
A 9060.800-10-3000	HEALTH INSURANCE - BUYOUT	207,655	200,000	206,000	219,000	19,000	9.50%
A 9060.803-10-0000	MEDICARE B REIMBURSEMENT	470,546	400,000	613,000	400,000	0	0.00%
A 9060.804-10-0000	ADMIN EXCESS MED	7,196	9,000	7,506	9,000	0	0.00%
A 9070.800-10-0000	WELFARE TRUST	657,182	739,400	725,000	797,900	58,500	7.91%
A 9089.800-10-0000	OTHER EMPLOYEE BENEFITS	22,516	9,000	7,808	9,000	0	0.00%
A 9089.801-10-0000	COMPENSATED ABSENCES	159,593	220,000	450,000	220,000	0	0.00%
<b>9xxx</b>	<b>BENEFITS</b>	<b>21,022,446</b>	<b>22,911,068</b>	<b>22,573,791</b>	<b>24,918,976</b>	<b>2,007,908</b>	<b>8.76%</b>
A 9711.600-00-0000	BOND PRINCIPAL	1,685,000	1,800,000	1,800,000	1,825,000	25,000	1.39%
A 9711.700-00-0000	BOND INTEREST	117,300	97,900	97,900	77,900	(20,000)	-20.43%
<b>9711</b>	<b>SERIAL BONDS</b>	<b>1,802,300</b>	<b>1,897,900</b>	<b>1,897,900</b>	<b>1,902,900</b>	<b>5,000</b>	<b>0.26%</b>
A 9731.700-00-0000	BAN INTEREST	1,242,678	0	0	0	0	0.00%
<b>9731</b>	<b>BOND ANTICIPATION NOTE</b>	<b>1,242,678</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
A 9901.930-00-0000	TRANSFER TO SCHOOL LUNCH	11,616	25,000	20,000	25,000	0	0.00%
A 9901.950-00-0000	TRANSFER TO SPECIAL AID	250,000	250,000	250,000	250,000	0	0.00%
A 9901.960-00-0000	TRANSFER TO DEBT SERVICE	0	5,456,503	5,456,503	5,014,869	(441,634)	-8.09%
<b>9901</b>	<b>TRANSFER TO OTHER FUND</b>	<b>261,616</b>	<b>5,731,503</b>	<b>5,726,503</b>	<b>5,289,869</b>	<b>(441,634)</b>	<b>-7.71%</b>
A 9950.900-00-0000	TRANSFER TO CAPITAL	1,955,772			0	0	0.00%
<b>9950</b>	<b>TRANSFER TO CAPITAL FUND</b>	<b>1,955,772</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Grand Totals:</b>		<b>99,082,347</b>	<b>109,405,243</b>	<b>108,370,405</b>	<b>116,509,250</b>	<b>7,104,007</b>	<b>6.49%</b>

## LONG TERM DEBT

	Existing Debt			Bond Anticipation Note (BAN)			\$83,465,000 Serial Bond			Total Debt
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	
2016-17	1,630,000	170,900	1,800,900							1,800,900
2017-18	1,645,000	153,700	1,798,700	3,189,973	40,286	3,230,259				5,028,959
2018-19	1,665,000	135,900	1,800,900							1,800,900
2019-20	1,685,000	117,300	1,802,300	1,675,772	2,017,730	3,693,502				5,495,802
2020-21	1,800,000	97,900	1,897,900				2,815,000	2,698,518	5,513,518	7,411,418
2021-22	1,825,000	77,900	1,902,900				2,880,000	2,634,869	5,514,869	7,417,769
2022-23	545,000	56,900	601,900				3,025,000	2,490,869	5,515,869	6,117,769
2023-24	575,000	35,100	610,100				3,175,000	2,339,619	5,514,619	6,124,719
2024-25	585,000	23,600	608,600				3,335,000	2,180,869	5,515,869	6,124,469
2025-26	595,000	11,900	606,900				3,500,000	2,014,119	5,514,119	6,121,019
2026-27							3,675,000	1,839,119	5,514,119	5,514,119
2027-28							3,860,000	1,655,369	5,515,369	5,515,369
2028-29							4,050,000	1,462,369	5,512,369	5,512,369
2029-30							4,215,000	1,300,369	5,515,369	5,515,369
2030-31							4,385,000	1,131,769	5,516,769	5,516,769
2031-32							4,560,000	956,369	5,516,369	5,516,369
2032-33							4,650,000	865,169	5,515,169	5,515,169
2033-34							4,745,000	772,169	5,517,169	5,517,169
2034-35							4,835,000	677,269	5,512,269	5,512,269
2035-36							4,935,000	580,569	5,515,569	5,515,569
2036-37							5,035,000	481,869	5,516,869	5,516,869
2037-38							5,145,000	368,581	5,513,581	5,513,581
2038-39							5,260,000	252,819	5,512,819	5,512,819
2039-40							5,385,000	127,893	5,512,893	5,512,893
	12,550,000	881,100	13,431,100	4,865,745	2,058,016	6,923,761	83,465,000	26,830,565	110,295,565	130,650,426

## TAX CALCULATION

<b>2021-2022</b>					
<b><u>Recommended Tax Levy</u></b>			<b>\$69,778,540</b>		
			Homestead	Non-Homestead	Total
Current Taxable Assessments			\$2,523,621,037	\$1,668,174,213	\$4,191,795,250
Parcels			5,153	1,408	6,561
Base Proportion Percentage			53.799669%	46.200331%	100.000000%
Tax Burden			\$37,540,624	\$32,237,916	\$69,778,540
Tax Rate per \$1,000			14.875698	19.325270	
Increase / (Decrease)			(\$1.50)	(\$3.60)	
<b>2020-2021</b>					
<b><u>Actual Tax Levy</u></b>			<b>\$68,383,322</b>		
			Homestead	Non-Homestead	Total
Current Taxable Assessments			\$2,270,865,895	\$1,358,951,818	\$3,629,817,713
Parcels			5,127	1,385	6,512
Base Proportion Percentage			54.413408%	45.586592%	100.000000%
Tax Burden			\$37,209,696	\$31,173,626	\$68,383,322
Tax Rate per \$1,000			16.377604	22.928148	

## PROPERTY TAX LEVY CAP

The property tax cap law, enacted in Chapter 97 of the Laws of 2011, restricts tax levies 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, or lower than two percent.

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, they levy is capped at the prior year's levy.

This proposal calls for a tax levy increase that will not exceed the cap and therefore requires a majority vote to pass.

## PROJECTED 2021-2022 TAX LEVY CAP CALCULATION

		2020-2021	2021-2022
	Approved Actual Tax Levy	\$66,533,227	\$68,383,322
(times)	Tax Base Growth Factor (TBD by ORPS)	1.0077	1.0007
	<b>Total</b>	<b>\$67,045,533</b>	<b>\$68,431,190</b>
		\$67,045,533	\$68,431,190
(add)	PILOT (Prior Year)	\$2,117,128	\$1,602,401
	<b>Total</b>	<b>\$69,162,661</b>	<b>\$70,033,591</b>
	<u>2019-2020 Exemptions</u>		
(subtract)	Tort judgments greater than 5% of tax levy	\$0	\$0
(subtract)	Capital Tax Levy (including debt service) (less building aid)	\$2,249,677	\$2,469,731
	<b>Prior Year Adjusted Tax Levy</b>	<b>\$66,912,984</b>	<b>\$67,563,860</b>
	Adjusted Tax Levy (Prior Year)	\$66,912,984	\$67,563,860
(times)	Allowable Levy Growth Factor (lesser of 2% or CPI)	1.81%	1.23%
		<b>\$68,124,109</b>	<b>\$68,394,896</b>
		\$68,124,109	\$68,394,896
(subtract)	PILOT (Current Year)	\$2,210,517	\$586,402
	<b>Total</b>	<b>\$65,913,592</b>	<b>\$67,808,494</b>
		\$65,913,592	\$67,808,494
	Available Carryover	\$0	\$0
	<b>Current Year Tax Levy Limit</b>	<b>\$65,913,592</b>	<b>\$67,808,494</b>
	(to be submitted to State Comptroller, Commissioner of Tax & Finance and the Commissioner of Education by March 1ST)		
	Current Year Tax Levy	\$65,913,592	\$67,808,494
	Current Year Exemptions		
(add)	Tort judgments greater than 5% of tax levy	\$0	\$0
(add)	ERS contribution increase greater than 2 percentage points	\$0	\$0
(add)	TRS contribution increase greater than 2 percentage points	\$0	\$0
(add)	Capital Tax Levy (including debt service) (less building aid)	\$2,469,731	\$1,970,046
	<b>Allowable tax levy prescribed by Chapter 97 of the Laws of 2011 (with a simple majority vote)</b>	<b>\$68,383,323</b>	<b>\$69,778,540</b>
	<b>Recommended Tax Levy:</b>	<b>\$68,383,323</b>	<b>\$69,778,540</b>
	<b>Recommended \$ Increase to the Tax Levy</b>	<b>\$1,850,096</b>	<b>\$1,395,217</b>
	<b>Recommended % Increase to the Tax Levy</b>	<b>2.78%</b>	<b>2.04%</b>

## **FUND BALANCE**

Fund Balance is created when expenditures are less than revenues. The Board may retain some or all 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 Appropriated Fund Balance.

The District currently maintains or has maintained the following reserve accounts:

### **Retirement Contribution Reserve**

This reserve is available to fund contributions to the New York State Retirement System for non-certified staff and the Teachers Retirement system for certified staff.

### **Tax Certiorari Reserve**

This reserve is used to pay judgements and claims resulting from tax certiorari proceedings per Real Property Tax Law, Article 7.

### **Employee Benefits Reserve**

This reserve is used to pay employee benefits upon retirement.

### **Unemployment Reserve**

The district is liable for the actual cost of unemployment.

### **Appropriated Fund Balance**

This reserve is used to record fund balance used in the subsequent year to reduce the property tax liability or to balance the revenue and expense.

### **Purchases on Order**

The Reserve for Encumbrances or Purchases on Order allows encumbrances outstanding at the end of the fiscal year to be carried into the following year.

### **Unassigned/Unreserved Fund balance**

New York State allows school districts to keep an unreserved and undersigned fund balance up to 4% of the following years' budget.



## FUND BALANCE

		Fund Balance at 6/30/2018	Fund Balance at 6/30/2019	Fund Balance at 6/30/2020	Projected Fund Balance at 6/30/2021
<b>Restricted</b>					
	Tax certiori	875,000	1,834,328	2,577,671	3,577,671
	Employee benefit accrued liability	1,001,275	1,011,288	861,808	861,808
	ERS retirement contribution	1,646,456	1,662,921	1,679,550	1,679,550
	TRS retirement contribution	0	460,000	464,600	464,600
	Unemployment benefits	0	0	500,000	400,000
	<b>Total Restricted</b>	<b>3,522,731</b>	<b>4,968,537</b>	<b>6,083,629</b>	<b>6,983,629</b>
<b>Assigned</b>					
	Purchases on Order	117,598	162,994	887,011	887,011
	For next year expenditures	1,000,000	1,000,000	1,200,000	1,200,000
	<b>Total Assigned</b>	<b>1,117,598</b>	<b>1,162,994</b>	<b>2,087,011</b>	<b>2,087,011</b>
<b>Unassigned</b>		<b>2,950,229</b>	<b>3,577,948</b>	<b>5,501,226</b>	<b>4,401,226</b>
	<b>Total Fund Balance</b>	<b>7,590,558</b>	<b>9,709,479</b>	<b>13,671,866</b>	<b>13,471,866</b>

# THREE PART BUDGET

State Function & Description	2020- 21 Adopted Budget	2021-22 Recommended Budget	\$ Change	% Change
<b>Administration</b>				
1010 Board of Education	31,150	31,150	0	0.00%
1040 District Clerk	15,400	15,400	0	0.00%
1060 District Meeting	29,250	29,250	0	0.00%
1240 Chief School Administrator	456,244	456,304	60	0.01%
1310 Business Administration	744,485	774,334	29,849	4.01%
1320 Auditing	61,250	69,750	8,500	13.88%
1325 Treasurer	147,696	117,600	(30,096)	-20.38%
1380 Fiscal Agent Fee	2,500	2,500	0	0.00%
1420 Legal	160,000	160,000	0	0.00%
1430 Personnel	37,150	38,380	1,230	3.31%
1460 Records Management	5,000	5,000	0	0.00%
1480 Public Information	92,600	92,435	(165)	-0.18%
1670 Central Printing-Mailing	301,540	301,540	0	0.00%
1910 Unallocated Insurance	415,620	415,620	0	0.00%
1950 Assessments	72,000	72,000	0	0.00%
1981&3 BOCES Admin&Capital	730,289	790,264	59,975	8.21%
1989 Unclassified	6,000	6,000	0	0.00%
2010 Curriculum Development	1,515,534	1,722,112	206,578	13.63%
2020 Supervision Regular School	2,863,837	3,697,523	833,686	29.11%
2070 Inservice Training	186,450	186,450	0	0.00%
9xxx Benefits	2,214,358	2,571,502	357,144	16.13%
<b>Total Administration</b>	10,088,353	11,555,114	1,466,761	14.54%
<b>Capital</b>				
1620 Operation of Plant	3,745,278	4,230,249	484,971	12.95%
1621 Maintenance of Plant	1,789,924	2,062,539	272,615	15.23%
1622 Security of Plant	348,500	348,500	0	0.00%
1930 Judgement & Claims	10,000	10,000	0	0.00%
1964 Refund of Property Taxes	500,000	500,000	0	0.00%
9711-9901 Debt Service	7,354,403	6,917,769	(436,634)	-5.94%
9xxx Benefits	1,166,518	1,316,289	149,771	12.84%
<b>Total Capital</b>	14,914,623	15,385,346	470,723	3.16%
<b>Program</b>				
2110 Teaching Regular School	33,178,114	35,370,236	2,192,122	6.61%
2250 Students with Disabilities	20,063,021	20,700,579	637,558	3.18%
2280 Occupational Education	688,920	688,920	0	0.00%
2230 Summer Education	5,000	5,000	0	0.00%
2610 School Library	353,646	508,246	154,600	43.72%
2630 Educational Television	47,500	47,500	0	0.00%
2630 Computer Assisted Instruction	1,416,632	1,605,278	188,647	13.32%
2810 Guidance	1,382,285	1,422,206	39,921	2.89%
2815 Health Services	971,726	1,018,004	46,278	4.76%
2820 Psychological Services	1,013,152	1,121,113	107,961	10.66%
2825 Social Work Services	410,580	418,364	7,784	1.90%
2850 Co-Curricular Activities	257,000	277,000	20,000	7.78%
2855 Interscholastic Athletics	1,005,431	1,184,718	179,287	17.83%
55xx Transportation	3,747,069	3,838,441	91,372	2.44%
8070 Census	57,000	57,000	0	0.00%
99xx Transfer to Other Funds	275,000	275,000	0	0.00%
9xxx Benefits	19,530,192	21,031,185	1,500,993	7.69%
<b>Total Program</b>	84,402,267	89,568,790	5,166,523	6.12%

# PROPERTY TAX REPORT CARD

2021-2022 PROPERTY TAX REPORT CARD				
		Budgeted 2020-2021	Proposed Budget 2021- 2022	Percent Change
Total Budgeted Amount, not including Separate Propositions		109,405,243	116,509,250	6.49%
A. Proposed Tax Levy to Support the Total Budgeted Amount (1)		68,383,322	69,778,540	2.04%
B. Tax Levy to Support Library Debt, if applicable		0	0	
C. Tax Levy for Non-Excludable Propositions, if applicable (2)		0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy,		0	0	
E. Total Proposed School Year Tax Levy (A + B + C + D)		68,383,322	69,778,540	2.04%
F. Permissible Exclusions to the School Tax Levy Limit		2,469,731	1,970,046	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions		65,913,591	67,808,494	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support		65,913,591	67,808,494	
I. Difference- (G - H): (negative value requires 60.0% voter approval)		0	0	
Public School Enrollment		4,720	4,703	-0.36%
Consumer Price Index			1.23%	1.23%
1 Include any prior year reserve for excess tax levy, including interest				
2 Tax Levy associated with educational or transportation services propositions are not eligible for School Tax Levy Limit and may affect voter approval requirements.				
3 For 2021-2022, includes any carryover from 2020-2021 and excludes any tax levy for library debt or				
		Actual 2020-2021	Estimated 2021-2022	
Adjusted Restricted Fund Balance		6,083,629	6,983,629	
Assigned Appropriated Fund Balance		2,087,011	2,087,011	
Adjusted Unrestricted Fund Balance		5,501,226	4,401,226	
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget		5.03%	3.78%	
Schedule of Reserve Funds				
Reserve Type/Name	Reserve Description	3/31/21 Actual Balance	6/30/21 Estimated Ending Balance	
Tax Certiorari	To establish a reserve fund for tax certiorari settlements	2,577,671	3,577,671	
Employee Benefit	To pay for accrued employee benefits upon termination	861,808	861,808	
Retirement	To fund employee retirement contributions to the State and Local Employees Retirement System and the Teachers Retirement System	2,144,150	2,144,150	
Unemployment	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	500,000	400,000	

# ADMINISTRATION COMPENSATION

Salary:  
Administrative  
Compensation  
Information


661905-PORT CHESTER-RYE UFSD

2021-2021 - Page 1  
Official as of 4/1/2021

Submittal Form for Estimated Salaries in the Budget for the 2021-2022 School Year  
Form Due - May 10, 2021 Salary Threshold - \$143,000  
Sections 1608 and 1716 of the Education Law  
(Please read the instructions and definitions before completing this form)

	Title	Salary	Employee Benefits	Other Remuneration
1	SUPERINTENDENT OF SCHOOLS	244,000	80,997	12,097
<b>Associate, Assistant and Deputy Superintendents</b> <b>(Example Titles: Associate Superintendent for Instruction, Deputy Superintendent, Assistant Superintendent for Business, etc.)</b>				
2	Deputy Superintendent	230,268	60,992	1,000
3	Assistant Superintendent Business	214,218	59,073	
<b>Other Supervisory and Administrative Employees Scheduled to receive \$143,000 or more in Salary</b>				
4	Assistant Principal	192,469		
5	Assistant Principal	163,124		
6	Assistant Principal	160,601		
7	Assistant Principal	153,223		
8	Assistant Principal	144,811		
9	Assistant Principal	150,143		
10	Assistant Principal	150,143		
11	Assistant Principal	150,143		
12	Assistant Principal	150,143		
13	Assistant Principal	150,143		
14	Director	206,668		
15	Director	202,815		
16	Director	164,886		
17	Director	164,886		
18	Principal	211,992		
19	Principal	211,032		
20	Principal	196,573		
21	Principal	193,908		
22	Principal	190,811		
23	Principal	185,150		
24	Supervisor	159,077		
25	Supervisor	154,238		
26	Supervisor	152,237		
27	Supervisor	146,613		
28	Supervisor	149,399		
29	Supervisor	149,399		
30	Supervisor	149,399		

# EXEMPTION IMPACT REPORT

	<b>RP-495 (9/08)</b>
<b>NEW YORK STATE DEPARTMENT OF TAXATION &amp; FINANCE</b> <b>OFFICE OF REAL PROPERTY TAX SERVICES</b> <b>LOCAL GOVERNMENT EXEMPTION IMPACT REPORT</b> (for local use only -- not to be filed with NYS Office of Real Property Tax Services)	
<b>Date:</b>	<b>March 29, 2021</b>
<b>Taxing Jurisdiction:</b>	<b>Port Chester-Rye UFSD</b>
	<b>For Village of Port Chester</b>
<b>Fiscal Year Beginning:</b>	<b>July 1, 2021</b>
<b>Total Equalized value in Taxing Jurisdiction</b>	<b>\$4,129,536,345</b>


Exemption Code (Column A)	Exemption Description (Column B)	Statutory Authority (Column C)	Number of Exemptions (Column D)	Total Equalized Value (Column E)	Percentage of Value Exempted (Column F)
13100	CO - GENERALLY	RPTL 406(1)	1	9,319,500	0.23
13500	TOWN - GENERALLY	RPTL 406(1)	2	300,700	0.01
13650	VG - GENERALLY	RPTL 406(1)	38	44,269,618	1.07
13800	SCHOOL DISTRICT	RPTL 408	5	59,629,900	1.44
14110	USA - SPECIFIED USES	STATE L 54	1	3,966,400	0.1
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	11	161,021,400	3.9
18080	MUN HSNG AUTH-FEDERAL/MUN AIDE	PUB HSNG L 52(3)&(5)	1	13,354,800	0.32
18120	NYS HOUSING FINANCE AGENCY SUBS	P H F I L 45-b,c, 53	3	20,351,400	0.49
18600	USA-PROP UNDER PURCHASE CONTRA	RPTL 400(2)	1	5,360,500	0.13
19950	MUNICIPAL RAILROAD	RPTL 456	26	178,014,800	4.31
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	7	6,095,600	0.15
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	33	86,108,991	2.09
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	1	4,382,800	0.11
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	5	13,080,000	0.32
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	1	903,400	0.02
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	1	683,100	0.02
25600	NONPROFIT HEALTH MAINTENANCE O	RPTL 486-a	7	5,202,500	0.13
26100	VETERANS ORGANIZATION	RPTL 452	1	1,095,900	0.03
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	1	103,000	0
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	163	1,956,000	0.05
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	27	324,000	0.01
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	95	1,900,000	0.05
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	20	400,000	0.01
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	25	976,730	0.02
41144	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	3	120,000	0
41800	PERSONS AGE 65 OR OVER	RPTL 467	163	34,096,661	0.83
41834	ENHANCED STAR	RPTL 425	575	120,405,348	2.92
41854	BASIC STAR 1999-2000	RPTL 425	1,400	135,540,862	3.28
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	5	838,635	0.02
<b>Totals</b>			<b>2622</b>	<b>\$909,802,545.00</b>	<b>22.03%</b>

**The exempt amounts do not take into consideration any payments for municipal services.**

<b>Amount, if any, attributed to payments in lieu of taxes: \$</b>	
<b>(details contained on RP-495-PILOT)</b>	

# EXEMPTION IMPACT REPORT

	<b>RP-495 (9/08)</b>				
<b>NEW YORK STATE DEPARTMENT OF TAXATION &amp; FINANCE</b>					
<b>OFFICE OF REAL PROPERTY TAX SERVICES</b>					
<b>LOCAL GOVERNMENT EXEMPTION IMPACT REPORT</b>					
(for local use only -- not to be filed with NYS Office of Real Property Tax Services)					
Date:	March 29, 2021				
Taxing Jurisdiction: Port Chester-Rye UFSD	For Village of Rye Brook				
Fiscal Year Beginning: July 1, 2021					
Total Equalized value in Taxing Jurisdiction	\$4,129,536,345				
Exemption Code (Column A)	Exemption Description (Column B)	Statutory Authority (Column C)	Number of Exemptions (Column D)	Total Equalized Value (Column E)	Percentage of Value Exempted (Column F)
13100	CO - GENERALLY	RPTL 406(1)	2	45,400	0
13500	TOWN - GENERALLY	RPTL 406(1)	1	17,200	0
13650	VG - GENERALLY	RPTL 406(1)	6	12,992,600	0
13800	SCHOOL DISTRICT	RPTL 408	2	49,047,800	0
25600	NONPROFIT HEALTH MAINTENANCE O	RPTL 486-a	1	776,600	0
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	2	15,464,900	0
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	58	696,000	0
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	3	36,000	0
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	27	540,000	0
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	4	80,000	0
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	1	40,000	0
41144	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	1	40,000	0
41400	CLERGY	RPTL 460	1	1,500	0
41800	PERSONS AGE 65 OR OVER	RPTL 467	47	7,608,030	0
41834	ENHANCED STAR	RPTL 425	174	30,224,135	0
41854	BASIC STAR 1999-2000	RPTL 425	302	24,123,760	0
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	90,650	0
<b>Totals</b>			<b>633</b>	<b>141,824,575</b>	<b>0.00%</b>
<b>The exempt amounts do not take into consideration any payments for municipal services.</b>					
Amount, if any, attributed to payments in lieu of taxes: \$ _____					
(details contained on RP-495-PILOT)					

# SCHOOL DISTRICT REPORT CARD

4/1/2021 2019 PORT CHESTER-RYE UFSD - Financial Transparency Report NYSED Data Site

## PORT CHESTER-RYE UFSD 2018-19 School Year Financial Transparency Report

The tables below display per pupil expenditures for individual schools, as well as district averages that may be higher or lower than an individual school.

All amounts shown on this report (except exclusions) are per pupil of the entire school or district, unless otherwise noted.

### What are the economic and student characteristics of this school District

P-12 Enrollment
4,849

Needs Resource Category
High Need Urban/Suburban

District Ability To Raise Local Funds is
Slightly more than the average district in the state

District Student needs are
Slightly more than the average districts in the state

### Student Demographics

Enrollment
All Students
Economically Disadvantaged
Students with Disabilities
English Language Learner

PORT CHESTER-RYE UFSD
4,849
73%
13%
30%

### Report View One: How Much is Being Spent on Instruction and

#### Administration in this School and School District?

Data under the school column represent per pupil expenditures in each category for the individual school selected. School level data (entries A through D) under the district column represent the average per pupil school level expenditures for all schools in the district. Per pupil central district expenditures (entries E through H) are not attributed to any particular school within the district and are applied equally to all schools.

Total spending (entry I) represents all non-excluded per pupil expenditures. Data under the district column represent the average per pupil expenditures of all schools in the district. Data under the school column represent the sum of entry D for the school plus entry H for the district.

Report View One Per Pupil Expenditure Categories	PORT CHESTER-RYE UFSD
A. Instruction (A1 + A2 + A3 + A4)	\$11,240.91
B. Administration (B1 + B2 + B3)	\$749.69
C. All Other Spending (C1 + C2 + C3)	\$1,238.87
D. Total School Level (A + B + C)	\$13,229.47
E. Central District Instruction (E1 + E2 + E3 + E4)	\$589.22
F. Central District Administration (F1 + F2 + F3)	\$1,692.64
G. All Other Central District Spending (G1 + G2 + G3)	\$3,581.99
H. Total Central District Costs	\$5,863.85
I. Total Spending (D + H)	\$19,093.31

# SCHOOL DISTRICT REPORT CARD

## Report View Two: How are the Local/State and Federal Funds Spent in this School and School District?

Report View Two presents the same expenditures reported in View One, but disaggregates that spending by local/state/federal revenue source.

Data under the school column represent per pupil expenditures in each category for the individual school selected. School level data (entries J and K) under the district column represent the average per pupil school level expenditures for all schools in the district. Per pupil central district expenditures (entries L and M) are not attributed to any particular school within the district and are applied equally to all schools.

Total spending (entry N) represents all non-excluded per pupil expenditures. Data under the district column represent the average per pupil expenditures of all schools in the district. Data under the school column represent the sum of entries J and K for the school plus entries L and M for the district.

Report View Two Per Pupil Expenditure Categories	PORT CHESTER-RYE UFSD
<b>J. Total School Level Local/State Spending</b>	<b>\$12,761.14</b>
<b>K. Total School Level Federal Spending</b>	<b>\$468.32</b>
<b>L. Total Central District Level Local/State Spending</b>	<b>\$5,717.38</b>
<b>M. Total Central District Level Federal Spending</b>	<b>\$146.47</b>
<b>N. Total District and School Spending (J + K + L + M)</b>	<b>\$19,093.31</b>

## Exclusions: What other spending is not included in the per pupil amounts shown above?

The final section represents total expenditures, with the following exclusions that were not included in the per pupil expenditure calculations above: transportation, tuition, debt service, and other.

"Other Exclusions" include expenditures such as tuition for students attending BOCES full-time, services provided to nonpublic or charter schools, prekindergarten payments to community-based organizations, and community services.

School districts reported expenditures for this report separately from the ST-3 report and may not match the ST-3 report

District Expenditures Excluded	PORT CHESTER-RYE UFSD
<b>1. Transportation</b>	<b>\$3,616,184.00</b>
<b>2. Charter School Tuition</b>	<b>\$0.00</b>
<b>3. Other Tuition</b>	<b>\$2,045,907.00</b>
<b>4. Debt Service</b>	<b>\$2,560,540.00</b>
<b>5. Other</b>	<b>\$16,739,021.00</b>
<b>Percent Excluded from Total</b>	<b>21%</b>
<b>Total Expenditures</b>	<b>\$117,545,135.00</b>

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## GLOSSARY

**Administrative Budget Component:** One of three categories that must be reported by school districts. These expenditures include office and administrative costs; salaries and benefits for certified school administrators who spend 50 percent or more of their time performing supervisory duties; data processing; supplies; legal fees; property insurance; and school board expenses.

**Assessed Value:** The value of your property as determined by your local property assessor. This value can change based on your municipality's equalization rate, the market, or in the event your municipality undergoes a reassessment. It is used to determine the amount of taxes you pay and the amount of STAR exemption you receive.

**Assessment Roll:** A list of properties and their assessed value in your municipality. This is a public document and can be accessed at your local assessor's office.

**BOCES:** Board of Cooperative Educational Services

**Budget:** A plan of financial operation expressing the estimates of proposed expenditures for a fiscal year and the proposed means of financing them.

**Budget Calendar:** The schedule of key dates that the Board of Education and administrators follow in the preparation, adoption, and administration of the budget.

**Budget Cap:** In the event of a school budget defeat and the adoption of a contingent budget, school districts must cap their tax levy at the same level as the current year, which is an effective 0 percent cap on this source of revenue. This cap on the tax levy is an element of the property tax levy cap the state implemented in 2011. Previously, contingent budgets placed a cap on expenditures. For more on this, see the definition of a contingent budget.

**Capital Budget Component:** One of three categories that school districts must show in their proposed budgets, this covers: all transportation capital, debt service, and lease expenditures; legal judgments and settled claims; custodial costs and all facility costs, including service contracts, supplies, utilities, maintenance, repairs, construction, renovation, debt, and leasing costs.

**Capital Outlay:** An expenditure that is generally more than \$20,000 and results in the ownership, control or possession of assets intended for continued use over long periods of time. These can include new buildings or building renovations and additions; new school buses; as well as new equipment (i.e., desks, computers, etc.) and library books purchased for a new or expanded school building.

**Combined Wealth Ratio:** Referred to as the CWR, this is a key number used in calculating state aid allocations to schools. This number is a decimal fraction which

represents the composite of a district's income wealth and property wealth. A CWR of 1.0 is considered "average wealth".

**Consumer Price Index (CPI):** An index of prices used to measure the change in the cost of basic goods and services in comparison with a fixed base period; also called cost-of-living index. However, the CPI does not consider many of the items that cause school district budgets to rise, such as the increasing cost of health insurance, liability insurance and retirement contributions.

**Contingent Budget:** Under state law, school boards can submit a budget to voters a maximum of two times. If the proposed budget is defeated twice, the board must adopt a contingency budget. The board also has the option of going directly to a contingent budget immediately after the first budget defeat. In the event of a school budget defeat and the adoption of a contingent budget, school districts must cap their tax levy at the same level as the current year, which is an effective 0 percent cap on this source of revenue. There are no exemptions from this cap. This cap on the tax levy is an element of the property tax levy cap the state implemented in 2011. Previously, contingent budgets placed a cap on expenditures. A contingent budget also caps on the percentage of the budget devoted to administrative costs cannot increase from what it was in the prior year's budget or the last defeated budget, whichever is lower. Once a contingent budget is established, community residents are no longer allowed to petition boards of education to put additional items up for a separate vote.

**Employee Benefits:** Amounts paid by the district on behalf of employees. These amounts are not included in the gross salary. They are fringe benefits, and while not paid directly to employees, is part of the cost of operating the school district. Employee benefits include the district cost for health insurance premiums, dental insurance, life and disability insurance, Medicare, retirement, social security, and tuition reimbursement.

**Equalization Rate:** In simple terms, an equalization rate represents the average level of assessment in each community. For example, an equalization rate of 80 means that, on average, the property in a community is being assessed at 80 percent of its market value. The words "on average" are stressed to emphasize that an equalization rate of 80 does not mean that each property is assessed at 80 percent of full value. Some may be assessed at lower than 80 percent, while others may be assessed at higher than 80 percent. Equalization rates are established by the New York State Board of Equalization and Assessment. School districts that comprise more than one city, town or village must use the equalization rate to determine the tax rates for each municipality. The purpose is to bring some semblance of equity to how the taxes are distributed in any one school district, so that ideally a home with a full market value of \$100,000 in one community will pay the same taxes as a home with a market value of \$100,000 in the next community, regardless of how those two homes are assessed.

**ERS:** Employees' Retirement System

**Expenditure:** Payment of cash or transfer of property or services for the purpose of acquiring an asset or service.

**Fiscal Year:** A fiscal year is the accounting period on which a budget is based. The New York State fiscal year runs from April 1 through March 31. The fiscal year for all New York counties and towns and for most cities is the calendar year. School districts in the State operate on a July 1 through June 30 fiscal year.

**Fund Balance - Reserved/Unreserved:** A fund balance is created when the school district has money left over at the end of its fiscal year from either under spending the budget or taking in additional revenue. Reserved fund balance is the portion of fund balance set aside for specific purposes such as the Reserve for Encumbrances, Reserve for Repairs, or Tax Certiorari Reserve, etc. Each reserve fund has certain establishment and use requirements.

Unreserved fund balance is the residual amount of fund balance after all reserves have been considered. Unreserved fund balance consists of appropriated (designated) fund balance and unappropriated (undesignated) fund balance.

**Appropriated Fund Balance** - any portion of a district's fund balance from the previous fiscal year that is applied as revenue to the district's following year's budget. This reduces the amount of money that must be generated by taxes.

**Unappropriated Fund Balance** - A school district is permitted by the state to keep up to 4 percent of its fund balance in an unappropriated fund. This money may be used to pay for emergency repairs and other unforeseen occurrences.

**Gap Elimination Adjustment:** The GEA is a formula-based portion of state education aid which is withheld from a district's annual allocation of state aid for New York State to balance its budget.

**PILOT (Payment in Lieu of Taxes):** Payment in lieu of taxes (often abbreviated as PILOT) is an agreement in which a municipality receives a payment in place of property

tax revenue from a property owner. It is intended to compensate the municipality for the loss of property tax revenue.

**Program Budget Component:** One of the categories that must be presented in the district's proposed budget, this portion includes: salaries and benefits of teachers and supervisors who spend most of their time teaching; instructional costs such as supplies, equipment, and textbooks; and transportation operating costs.

**Proposed Budget:** Also called Administrative Proposal. Spending plan developed by school administrators prior to Board adoption. School districts are required by New York State to show their proposed budgets in three categories: administrative, program, and capital.

**Reassessment:** A reassessment is a systematic analysis of all locally assessed properties (both commercial and residential) to achieve a stated uniform percentage of value. The goal of a reassessment is to assure that each assessment reflects current market prices, and that each property owner pays only their fair share of the tax burden. With a reassessment comes a shift in the tax burden to those whose property values have risen faster than average. This process does not result in a windfall of new revenue for the town, county, or school district nor does the reassessment change the total amount of taxes that the school district must collect; it merely redistributes who pays them. In theory, rising assessments will result in a decrease in the tax rate (everything else being equal), as there is now a larger tax base from which the school may generate the same amount of tax dollars. If a property owner's assessment doubles, their tax bill will not double - in fact, it may remain about the same, increase slightly, or even decrease depending on the final tax rate.

**Revenue:** Sources of income financing the operation of the school district.

**Salaries:** The total amount paid to an individual, before deductions, for services rendered while on the payroll of the district.

**Simple Majority:** Over 50 percent voter approval.

**State Aid:** The operational aid received from New York State used toward providing education to a school district's students. Until New York State passes its budget, the district does not know exactly how much to expect in state aid, but a school district is required to present its budget to voters on the third Tuesday in May. To meet that mandate, the district usually must estimate its state aid revenues.

**Super Majority:** Over 60 percent voter approval.

**State Department of Education:** The New York administration department that oversees public elementary and secondary education.

**Support Services:** The personnel, activities, and programs that enhance instruction and provide for the general operation of the school district. This includes attendance, guidance, and health programs; library personnel and services; special education services provided by speech and language pathologists, physical therapists, and

occupation therapists; professional development programs, transportation, administration, buildings and ground operations, and security.

**Tax Base:** Assessed value of local real estate that a school district may tax for yearly operational monies.

**Tax Base Growth Factor:** The year-to-year increase in the full value of taxable real property in a school district due to physical or quantity change (e.g., new construction, additions, and improvements). Value changes due to market fluctuations are not included. This figure is part of the eight-step “tax levy limit” calculation and will be provided to each district by the state’s Department of Taxation and Finance.

**Allowable Levy Growth Factor:** One factor in the eight-step tax levy limit calculation, this figure accounts for inflationary change. It is limited to the lesser of 2 percent or the change in the consumer price index.

**Tax Levy:** The total amount of property taxes a school district must collect to balance its budget, after accounting for all other revenue sources including state aid. The tax levy is the basis for determining the tax rate for each of the cities, towns or villages that make up a school district. On the day of the school budget vote, residents will vote on the adoption of a budget with an estimated tax levy.

**Allowable Tax Levy Limit:** Or “**Maximum Allowable Levy Limit.**” This number is arrived at by using an eight-step formula prescribed by New York State. The levy limit dictates the maximum percentage by which a district may propose to increase the tax levy year-to-year for which a 51-percent or greater margin of voter approval is required. (See “**simple majority**” definition, above.) If a school district proposes to exceed their allowable tax levy limit, they must secure a 60-percent or greater margin of voter approval or a “**super majority.**”

**Despite its name, it does not set a limit on the tax levy that a school district can propose; just a threshold for what level of voter support is needed.**

**Tax/Tax Equalization Rate:** The amount of tax paid for each \$1,000 of assessed value of property. In districts that cover just one municipality, the tax rate is figured simply by dividing the total assessed property value by 1,000 and then dividing that again into the tax levy (the amount of money to be raised locally). In districts that encompass more than one municipality, the formula for figuring the tax rate is more complicated. It involves assigning a share of the total tax levy to each municipality and applying equalization rates to consider different assessment practices. Equalization rates are set by the NYS Office of Real Property Services (ORPS).

**TRS:** Teachers’ Retirement System

**Unemployment Reserve:** The district's financial reserve account used to pay unemployment benefits.