

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

An Engaging, Relevant, and Active
Learning Environment



BOARD OF EDUCATION'S
GENERAL FUND BUDGET
2021 – 2022

TO BE VOTED UPON
TUESDAY, MAY 18, 2021



KATONAH LEWISBORO UNION FREE SCHOOL DISTRICT

An Engaging, Relevant, and Active
Learning Environment

BOARD OF EDUCATION'S General Fund Budget 2021 – 2022

Marjorie Schiff, President
Julia Hadlock, Vice President
Rory Burke
Terrence Cheng
Elizabeth Gereghty
Catharine Oestreicher
William Rifkin
Sawyer Reed, Student Board Member

Adopted by Board of Education: March 25, 2021

ACKNOWLEDGEMENTS

The preparation of the annual budget is a substantial leadership responsibility.

The development of the proposed 2021 – 2022 school district budget is consistent with the Board of Education goals. The district administrators, building administrators, teachers, and staff all had input into the development of the budget. All are to be commended. The people whose name appears below provided the leadership that made the development of the proposed budget possible.

Ms. Nora Beltran, Supervisor of Transportation

Ms. Mary Anne Carroll, Executive Assistant to the Superintendent

Ms. Carolann Castellano, Principal, Meadow Pond Elementary School

Mr. Paul Christensen, Director of Operations and Maintenance

Miss Alice Cronin, Assistant Superintendent for Human Resources and Instruction

Ms. Kerry Ford, Principal, Increase Miller Elementary School

Ms. Mary Ford, Assistant Superintendent for Curriculum and Instruction

Ms. Cristy Harris, Principal, Katonah Elementary School

Ms. Lisa Herlihy, School Business Administrator

Mr. Christian McCarthy, Director of Athletics, Physical Education, Wellness and Health

Dr. Catherine McNulty, Director of Special Services

Mr. Christopher Nelson, Director of Technology

Ms. Marisa Merlino, Director of Guidance

Ms. Kimberly Monzon, District Clerk

Ms. Kim Parks, District Treasurer

Ms. Danelle Placella, Assistant Superintendent for Business

Dr. Steven Siciliano, Principal, John Jay High School

Ms. Jeanette Stein, Secretary to the Assistant Superintendent for Business and the Assistant Superintendent for Curriculum and Instruction

Mr. Jeffrey Swiatowicz, Principal, John Jay Middle School

Ms. Margaret Taylor, Coordinator of Payroll and Benefits

Other building and department level administrators

The efforts extended by the people named above are gratefully acknowledged.



April 29, 2021

Dear Community Member,

On May 18, 2021, we hope you will join us to vote on the 2021-2022 Katonah-Lewisboro School District budget and the election of two Board of Education trustees.

This budget document provides you with valuable information about the proposed budget, how it will support the education of our students, and how it will impact you and our community. We are proposing a budget that we believe maintains our community's commitment to excellence in education, prepares us to emerge from the pandemic while also allowing for unforeseen contingencies, and carefully weighs the need for fiscal responsibility.

We are once again presenting a budget that is below the New York State tax levy cap. Proposed spending will increase next year by less than 1.6%. We believe the proposed budget thoughtfully supports today's students and positions our schools and community well for the future.

Thank you for entrusting us to act on your behalf as the Board of Education and for taking time to vote on May 18, 2021.

Respectfully,

Marjorie Schiff, *President*
Julia Hadlock, *Vice President*
Rory Burke
Terrence Cheng
Elizabeth Geregthy
Catharine Oestreicher
William Rifkin

BOARD OF EDUCATION

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

*Mr. Andrew Selesnick
Superintendent of Schools*

Date: April 29, 2021

Memorandum To: The Katonah-Lewisboro School District Community

From: Andrew Selesnick, Superintendent of Schools

Re: Board of Education's Proposed Budget: 2021-2022 School Year

On the following pages you will find the Board of Education's proposed budget for the forthcoming 2021-2022 school year. At the Board of Education meeting on Thursday, March 25th the Board approved a resolution adopting the budget and calling for a public referendum for consideration of the proposed spending plan. We encourage the community to learn about the budget. To that end, our Parent Teacher Organizations will host a series of presentations via Zoom. Superintendent Andrew Selesnick and/or Assistant Superintendent Danelle Placella will be present at each of these meetings to answer questions. Presentations have been scheduled with each PTO as follows:

1. May 10th – IMES – 9:30 a.m.
2. May 10th – JJMS – 7:00 p.m.
3. May 11th – MPES – 9:30 a.m.
4. May 12th – KES – 7:00 p.m.
5. May 13th – JJHS – 9:30 a.m.

As we begin to emerge from the Coronavirus pandemic, we are looking to insure the best possible experience for all students and the greatest likelihood of in-person learning for the largest number of students. Given that significant unknowns remain at this time (e.g., Whether there will be continuing need for social distancing, whether there will be continued need for virtual learning – and if so, for how many students and for how long), developing this budget was more complex than in prior years. As always, this budget will support the KLSD Learning Commitment and our continued pursuit of learning experiences for all students that are intellectually engaging, relevant, and take place in an active learning environment.

While pursuing the goals briefly outlined above, this budget is mindful of fiscal responsibility and remains within the New York State Tax Levy cap.

The Board of Education's proposed budget is \$113,242,880. As outlined below, this proposed budget represents an increase from the 2021-2022 budget in the amount of \$1,770,220.

The Board of Education's proposed budget results in a tax levy in the amount of \$99,700,394. This represents an increase of \$1,751,897 from the 2020-2021 tax levy. The proposed tax levy is \$626,348 **lower** than the calculated NYS tax cap. The budget as recommended here requires only a simple majority vote.

Contingencies and Enhancements:

In prior years, this section was simply called “Enhancements.” Given the unknowns referenced above, we think “Contingencies” is most appropriate this year (though we keep an eye on continual improvement). We are committed, also, to learning from the lessons of the past year and to making sure that significant changes made during a crisis make sense for us (or are revised) as we move forward. The following are some of the items included in the 2021-22 Superintendent’s proposed budget:

- Additional funding for staffing in the event that social distancing remains a requirement for the start of the 2021-22 school year. During the crisis, some staff were reallocated to reduce population density. This funding supports staff in their primary functions. It also supports additional staff so that the District can maximize in-person learning in the spaces available. In the event that the need for social distancing is reduced, the District would allocate these funds towards additional supports for all students returning to school. We should anticipate that the return to full-time school will not be the same as the start of any other school year. Students will be in need of a variety of additional supports.
- An additional school psychologist to serve as a CSE Chairperson/CSE Evaluator. Currently, our District conducts more than 1,000 meetings per year for students with special needs. This additional (non-administrative) position will provide additional time for current administrators to support and enhance existing programming and develop new programming to meet student needs.
- Staffing to support favorable class size and high school elective offerings.
- Support for a renewed emphasis on the value of student participation in extracurricular activities.
- Four contingency positions to be allocated if it becomes necessary to open additional sections due to changes in enrollment, course requests, or other circumstances. These positions provide the flexibility necessary to meet class size objectives and to support student choice.
- Under Curriculum, Instruction, and Professional Learning - Following the significant disruptions and rapid, large scale change initiatives that began in March 2020, we need to take stock of what has worked well and what needs refining, with focus in the following areas:
 - Technology Integration & Implementation
 - Science Education & Sustainability
 - Support for all Learners (Special Education, RTI, and ENL)
 - Race, Equity and Inclusion
 - Social Emotional Learning

OVERVIEW/BOARD OF EDUCATION GOALS

In October 2020, the Board of Education adopted goals for the 2020-2021 school year. These two adopted goals have been a driving force behind the development of the Superintendent's budget:

2020 – 2021 Board of Education Goals

Goal #1 Leadership

The Board of Education will foster an inclusive, welcoming environment at our meetings and in the operations of our district so as to inspire collegiality, trust, and a shared sense of purpose among all school community members.

- The Board of Education will support the Superintendent's focus on a learning commitment that strives to create intellectually engaging, relevant learning experiences in an active learning environment that reflects:
 - Thoughtful decision making to provide the best possible educational experiences to all KLSD students in response to new risks and opportunities.
 - Shared responsibility to promote equity and justice for all in preparing students for our democracy.
- The Board of Education will receive an end-year update from the Superintendent regarding the continued implementation of the learning commitment referenced above and proposed next steps for consideration.

The Board of Education will engage in its own ongoing development in support of the above goal.

Goal #2 Fiscal Stewardship

The Board of Education shall endeavor to ensure excellence in academic and extracurricular programming while:

- Adopting a budget that is fiscally responsible and does not exceed the tax cap.
- Striving toward sustainable contracts and strengthened partnerships; and
- Managing the district's infrastructure and human resources in an equitable, responsible, safe, and sustainable manner that considers demographic trends and financial analysis.

2021-2022 PROPOSED SCHOOL BUDGET

<u>Current 2020-2021 Budget</u>	<u>Proposed 2021-2022 Budget</u>	<u>Projected Increase</u>
\$111,472,680	\$113,242,880	1.59%

This represents an increase from the 2020-2021 budget in the amount of \$1,770,200. The proposed budget results in a tax levy in the amount of \$99,700,394. This represents an increase of \$1,751,897 over the 2020-2021 tax levy. The proposed tax levy is \$626,348 lower than the calculated NYS tax cap. As a result, the budget as recommended here requires only a simple majority vote.

Financial Developments

Increase in Health Insurance Costs:

In January 2014, the District migrated from a self-insured health plan to the New York State Health Insurance Plan (NYSHIP). This transition “reset” the District’s expenses associated with health care and reduced the annual expenses in this area by more than \$1 million. Over the past several years we have experienced inflation in this area which is more aligned with the market trend.

In December of 2020, we were informed that our health insurance premium would have a slight increase (depending on type of coverage) for calendar year 2021 from between 2.71% - 4.17% for active employees. Premiums for 2022 are still unknown.

Increase in the NYS Mandated Teachers & Employee Retirement System:

A total of \$7,078,809 is included in the 2021-2022 budget to fund NYS Retirement System costs for our employees. In 2021-2022, we will experience a slight increase in the NYS mandated Teachers Retirement System employer contribution rate and Employees Retirement System. This results in a year-to-year increase of \$329,521. Overall, retirement expenses make up just over 6.25% of the entire budget (up from 6.1% of the budget in 2020-21)

- The employer contribution rate for the New York State Teachers Retirement System (applicable to both teachers and administrators) is increasing from 9.53% of total salary to 9.80% of total salary.
- The employer contribution rate for the Employees Retirement System (applicable to our support staff) is increasing. Contribution rates vary based on when employees joined the Employees Retirement System.
- These are mandated NYS contribution rates required of the District.

Operations and Maintenance – Interfund Transfer to Capital

The 2021-2022 budget includes \$1,500,000 in funds associated with addressing maintenance projects and capital improvements, including but not limited to the following items:

- JJHS Auditorium interior renovations
- JJHS bleacher replacement
- JJMS field upgrades
- Renovations/repairs as identified in the 5-year Capital Improvement Plan
- HVAC maintenance and upgrades
- District-wide renovations or improvements to domestic water supply systems
- Installation of Energy Conservation Measures and Green House Reductions, including but not limited to lighting, renewable energy, and Electric Vehicle infrastructure.

Projects will be prioritized and accomplished based upon the greatest need. You will notice that some of the projects named above were also included in last year's budget. In some cases, funds had to be reallocated to expedite projects (such as HVAC systems) that became a priority due to COVID. In other cases, projects grew or shrank in scale and funding was adjusted accordingly.

Staffing and Salary Adjustments

Later in this document, we will outline adjustments in staffing in each of our schools and programs. Adjustments in staffing are associated with enrollment fluctuations and program modifications. In addition, contractual obligations and staffing changes related to retirements impact the salary and wages budget. Finally, individualized education plans for our classified students will impact the budget as services are added or removed. Overall, our staffing/salary increase accounts for \$971,627 of the overall increase in the 2021-2022 budget. This dollar increase is primarily accounted for by both projected and actual contractually obligated salary increases. It also includes the additional positions proposed for pandemic-related contingency planning and discussed earlier in this memo.

Utility Costs

In January of 2021, the administration sought competitive bids for the supply of electricity. Thanks to the August 2010 electricity deregulation in New York State, we save money and stabilize our electricity costs by seeking competitive bids for the supply of electricity. The Board of Education uses an energy consultant to assist in this process. When bids sought are favorable, the Board of Education will lock in rates for multiple years. In February of 2021, we secured and locked-in the supply of 100% Certified Green electricity for 5.691 cents per kWh for two years beginning on 6/1/2021 ending on 5/31/2023. It should be noted that electricity costs are broken into two parts – supply and delivery. The delivery component is invoiced by New York State Electric and Gas, (NYSGE) and is regulated by New York Independent System Operator (NYISO).

We are budgeting for a decrease of approximately \$19,464 in the price of heating oil due to our continuing improvement of energy efficiency. The 2020-21 budget estimated heating oil would cost the District approximately \$2.28 per gallon. For 2021-22 we have budgeted \$2.55 per gallon due to the anticipated increase in demand (due to weather) and shrinking inventory levels. As you can see, these prices are significantly lower than residential prices. The District utilizes suppliers who are solicited by the New York State Office of General Services as a means of realizing the best pricing available.

ENROLLMENT PROJECTIONS

Enrollment projections are updated each year. The proposed expenditure budget reflects adjustments in staffing associated with fluctuations from grade to grade or from school to school. Driving any school budget is the need to serve children and the staffing costs associated with related programs. Our student enrollment numbers are projected to change as follows:

Student Enrollment

	<u>Current October 2020</u>	<u>Projected September 2021</u>	<u>Change</u>
Elementary	1213	1215	2
Middle School	680	702	22
High School	<u>1006</u>	<u>987</u>	<u>(19)</u>
Total Students:	2899	2904	5

STAFFING MODIFICATIONS

Once enrollment was projected and programs were evaluated for the 2021-2022 budget, staffing needs were determined. Needs will be re-evaluated based upon kindergarten registration, incoming students at each grade level, and student course selection. The budget does include 4.0 FTE contingency teaching positions within the 2021-2022 spending plan to address evolving needs.

Most staffing changes are outlined below (Please see the table in the “Statistics” section of this budget book for other modifications in staffing):

Elementary Schools

- Reduction 0.2 Music
- Reduce 2.0 classroom positions

Middle School

Middle school staffing is based upon the continuation of the teaming model at both the 6th and 7th grades. Recommended middle school staffing changes that result from shifts in enrollment are as follows:

- Additional 2.0 FTE Sixth Grade Teachers
- Reduce .5 ELA
- Reduce .5 Math
- Reduce .5 Science
- Reduce .5 Social Studies

High School

Final staffing allocations are determined by student course selection. Depending on student interest, some courses run and others may not. Please note, based on the complexity of the high school schedule, it is not always possible to balance class sizes. High school staffing modifications are outlined below:

- Reduce .5 ELA
- Reduce .3 Math
- Reduce .1 Science
- Reduce .7 Social Studies

Special Education

We are recommending staffing changes as outlined below as a result of changes in student needs as well as modifications of programs in our schools.

- Reduce 3.0 FTE Special Education Teaching Assistants.
- Reduce 5.0 FTE Special Education Teaching Aides.
- Additional 1.0 FTE Psychologist.

CLASS SIZE

Elementary Schools

Please see the traditional table attached at the end of this memo for a school by school and grade by grade breakdown of projected class sizes. The student numbers included on that table are those from our October BEDS data. You will notice that once again, this year we are presenting kindergarten separately. The projected numbers for kindergarten are more challenging to predict than any other grade level. We can be more confident, however, about staffing needs when we look at kindergarten collectively, across the three schools, than we can at any one, particular school. When coupled with the contingency positions we are proposing, we are confident that we will have adequate staffing to maintain favorable class sizes in all grades.

Secondary Schools

The middle school and high school will continue to assign FTE based upon student selection of courses. Actual class sizes vary based upon schedules.

OTHER BUDGETARY INFORMATION

REVENUES

- **State & Federal Aid**

We are projecting state aid in the amount of \$8,292,486 for the 2021-2022 budget. We project our District will experience a slight decrease in state aid (from the budgeted 2020-2021 figure) of approximately \$10,564. Please note, this projection is based on the NYS Governor's State Aid estimate and may change when the legislators come to agreement around the final budget.

- **Interest Income**

Interest rates associated with investments which the District is allowed to make under New York State law have decreased over the last year. As of this writing, we are projecting 2021-2022 interest income of \$125,000, which is approximately 16% lower than in last year's budget.

- **Sales Tax Revenue**

The District is entitled to receive a share of the tax revenue from Westchester County sales tax. Sales tax revenue is paid to the District from Westchester County on a quarterly basis. In August of 2019, Westchester County increased the sales tax rate to 8.375%. We are projecting that our share of the sales tax for the 2021-2022 school year will be approximately \$1,250,000. This is an increase of \$96,867 from prior year.

- **Use of Fund Balance to Offset Tax Levy**

Analysis of our 2020-2021 expenses to date demonstrates that the Board of Education will be able to allocate \$2,450,000 to help offset the 2021-2022 tax levy. In addition, we anticipate that we will be able to utilize approximately \$750,000 in committed reserves to help offset the levy. The final fund balance allocations are made annually in July when the tax levy is finalized.

- **Total Projected Revenue – Other than Tax Levy**

In summary, we are currently estimating that our total local revenue, exclusive of tax levy, will amount to \$13,542,486.

SUMMARY OF PROPOSED 2021-2022 EXPENDITURES BUDGET

<u>Current 2020-2021 Budget</u>	<u>Proposed 2021-2022 Budget</u>	<u>Projected Increase</u>
\$111,472,680	\$113,242,880	\$1,770,200

This proposed budget represents an overall budget-to-budget percentage increase of 1.59%.

PROJECTED TAX LEVY

Based upon the projected expenditure budget of \$113,242,880 (budget-to-budget increase of 1.59%) and a projected local revenue budget of \$13,542,486, the tax levy is estimated to increase to \$99,700,394.

The tax levy for the current year was \$97,948,497. If we are able to realize a tax levy of \$99,700,394, the year-to-year tax levy increase will be 1.79%.

The calculated NYS tax cap limit for the Katonah-Lewisboro Union Free School District for the 2021-2022 school year is \$100,326,741 or an increase of 2.43%. As you can see from above, we have recommended a budget that results in a tax levy which is more than \$626,348 less than the allowable limit.

TAX RATES

Assessed values of property in each of our four towns are not finalized until May 1st or June 1st, depending on the town. Each July, after the towns have finalized the tax rolls, the Board of Education meets to adopt the final tax levy. Utilizing preliminary assessed values in each of the four towns, and the applicable equalization rate, the following estimate is presented:

Town	2020-21 Rate per \$1,000 of Assessed Value	2021-22 Rate per \$1,000 of Assessed Value	% Change from Previous Years
Bedford	183.1718	192.5685	5.13%
Lewisboro	211.2227	211.0858	-0.06%
North Salem	20.2744	21.5002	6.05%
Pound Ridge	109.8444	109.4760	-0.34%

Please note: Tax rates are impacted by changes in assessed value. Tax rates will be confirmed in July, once tax rolls are finalized and revenue and expenditures closed for the 2020-21 school year (Equalization rates are established by the New York State Office of Real Property Services). **TAX RATES SHOWN ABOVE ARE SUBJECT TO CHANGE.**

PROPOSITIONS

Proposition # 1 (The Budget)

RESOLVED, that the 2021-2022 budget is hereby adopted for the appropriation of the necessary funds to meet the estimated expenditures, and to authorize the levy of tax of and for said Katonah-Lewisboro Union Free School District, Westchester County, New York as set forth in the detailed statement of expenditures, which will be required for school purposes and estimated direct expenses for the ensuing year, in the amount of \$113,242,880. Said budget is within the tax cap limitations established by the State of New York in June 2011.

Proposition # 2 (Bus Replacements)

RESOLVED, that the Board of Education of the Katonah-Lewisboro Union Free School District, Westchester County, New York, is hereby authorized to purchase and pay for three (3) (66) passenger buses (and/or a similar sized substitute) at a cost of \$124,600 each, two (2) (30) passenger buses (and/or a similar sized substitute) at a cost of \$59,200 each, two (2) (34) passenger buses (and/or a similar sized substitute) at a cost of \$60,875 each; one (1) Operations and Maintenance Vehicle at a cost of \$57,000 for a total cost not to exceed \$670,950; which sum shall be funded from current funds available within the general fund. Said funds to be transferred to the capital fund.

ELEMENTARY CLASS SIZE PROJECTION AND SECTIONING

DISTRICT-WIDE KINDERGARTEN

GRADE	CURRENT OCTOBER 2020	STAFFING	AVERAGE CLASS SIZE	PROJECTED SEPTEMBER 2021	STAFFING	AVERAGE CLASS SIZE
K	197	10	19.7	201	11	18.3

Remote Learning

GRADE	CURRENT OCTOBER 2020	STAFFING	AVERAGE CLASS SIZE	PROJECTED SEPTEMBER 2021	STAFFING	AVERAGE CLASS SIZE
1	20	1	20.0			
2	24	2	12.0			
3	29	2	14.5			
4	21	1	21.0			
5	39	2	19.5			
SUB TOTAL	133	8				

INCREASE MILLER ELEMENTARY SCHOOL

GRADE	CURRENT OCTOBER 2020	STAFFING	AVERAGE CLASS SIZE	PROJECTED SEPTEMBER 2021	STAFFING	AVERAGE CLASS SIZE
1	45	3	15.0	83	4	20.8
2	63	3	21.0	54	3	18.0
3	66	3	22.0	79	4	19.8
4	62	3	20.7	82	4	20.5
5	75	3	25.0	76	3	25.3
S.C.	11	2	5.5	11	2	5.5
SUB TOTAL	322	17		385	20	

KATONAH ELEMENTARY SCHOOL

GRADE	CURRENT OCTOBER 2020	STAFFING	AVERAGE CLASS SIZE	PROJECTED SEPTEMBER 2021	STAFFING	AVERAGE CLASS SIZE
1	62	3	20.7	68	3	22.7
2	61	3	20.3	71	3	23.7
3	57	3	19.0	71	3	23.7
4	53	3	17.7	67	3	22.3
5	71	3	23.7	61	3	20.3
SUB TOTAL	304	15		338	15	

MEADOW POND ELEMENTARY SCHOOL

GRADE	CURRENT OCTOBER 2020	STAFFING	AVERAGE CLASS SIZE	PROJECTED SEPTEMBER 2021	STAFFING	AVERAGE CLASS SIZE
1	48	3	16.0	60	3	20.0
2	40	2	20.0	60	3	20.0
3	49	3	16.3	44	2	22.0
4	60	3	20.0	63	3	21.0
5	60	3	20.0	64	3	21.3
SUB TOTAL	257	14		291	14	

SECONDARY ENROLLMENT

GRADE	CURRENT OCTOBER 2020	PROJECTED SEPTEMBER 2021
6	207	256
7	229	214
8	244	232
SUBTOTAL	680	702
9	215	246
10	241	216
11	287	237
12	263	288
SUBTOTAL	1006	987

2020-21

2021-22

GRAND TOTAL

2899

2904

****SUBJECT TO ADJUSTMENT BASED ON UPDATED INFORMATION**



Statistics

Statistical Information

The key to understanding the budget is to first understand the big picture and then to move through the document for additional detail. This statistical section has been organized to give the reader a thorough understanding of the current budget as well as the important factors such as its historical context, an executive budget summary, a breakdown of major categories of expense, important comparisons of staffing, historical and projected enrollment, and historical budget information. The charts, graphs and exhibits in the Statistical Sections are as follows:

	Page
Enrollment as of October of Each Year.....	2
Staffing Analysis.....	3 – 5
Administrative Staffing Analysis.....	6
Percentage Change in Budget.....	7
2020 – 2021 General Fund (pie chart)	8
2021 – 2022 General Fund (pie chart)	9
General Fund Budget Categories as a Percentage.....	10
2021-2022 Budget at a Glance	11
Executive Budget Summary	12 - 14

In addition, charts and summary documents are in the following sections of this binder (Please see following tabs):

- State Required Information
- Revenue
- Tax Rates

KLSD PUPIL ENROLLMENT AS OF OCTOBER OF EACH YEAR

Year	Elementary	Middle	High School	Total
2012-13	1437	858	1189	3484
2013-14	1386	812	1176	3374
2014-15	1278	777	1149	3204
2015-16	1231	807	1103	3141
2016-17	1236	801	1075	3112
2017-18	1229	751	1059	3039
2018-19	1213	694	1054	2961
2019-20	1209	668	1042	2919
2020-21	1213	680	1006	2899
2021-22*	1215	702	987	2904

*Projected

Enrollment

**Katonah-Lewisboro Schools
2021-2022 Proposed Staffing**

Teachers	2020-2021 Projected	2020-2021 Actual	2021-2022 Proposed
<u>General Education</u>			
Kindergarten	11.00	10.00	11.00
Elementary Grade 1-6	57.00	58.00	57.00
English	14.50	14.60	13.50
Mathematics	15.40	15.30	14.60
Science	20.10	20.60	19.50
Social Studies	15.00	15.30	13.80
World Language	15.40	15.60	15.40
Extra positions for class size	4.00	0.00	4.00
	152.40	149.40	148.80
<u>Specials</u>			
Art	8.00	8.00	8.00
Business/Tech	7.00	7.20	7.00
Library	5.00	5.00	5.00
Music/Performing Arts	12.40	12.30	12.20
PE/Health	16.30	15.90	16.30
Home & Careers	2.00	2.00	2.00
	50.70	50.40	50.50
<u>Special Education and Reading</u>			
ENL	3.60	3.80	3.60
Occupational Therapist	2.00	2.00	2.00
Psychologist	10.50	10.50	10.50
Psychologist assigned to CSE/CPSE	0.50	0.50	1.50
Social Worker	5.00	5.00	5.00
Special Education Teacher	43.00	43.00	43.00
Speech	6.00	6.00	6.00
Reading/RTI	11.40	12.50	11.40
	82.00	83.30	83.00
<u>Counselors and Academic Coaches</u>			
Guidance Counselors	9.00	9.00	9.00
Staff Development	5.00	4.00	5.00
	14.00	13.00	14.00

Staffing Analysis

NOTE: These staffing proposals are based on projected enrollment and secondary course selections and may vary during the budget development process.

**Katonah-Lewisboro Schools
2021-2022 Proposed Staffing**

Support Staff	2020-2021 Proposed	2020-2021 Actual	2021-2022 Proposed
<u>Student Support: Special Education</u>			
Special Education Teaching Assistant	35.00	33.00	32.00
Special Education Teacher Aide	35.00	30.00	33.00
	70.00	63.00	65.00
<u>Other Building Support</u>			
General Education: Teaching Assistant	12.00	12.00	12.00
Nurses	6.50	6.50	6.50
Physical Therapist	1.00	1.00	1.00
Computer Lab Aides	3.14	3.14	3.14
Network Analyst	1.00	1.00	1.00
Help Desk	1.00	1.00	1.00
Monitors	20.74	20.74	20.74
	45.38	45.38	45.38
<u>Operations & Maintenance</u>			
O&M Office	4.00	4.00	4.00
Warehouse/Print/Mail	1.75	1.75	1.75
Maintenance/Grounds	2.00	2.00	2.00
Maintenance	6.00	5.00	5.00
Custodian/Driver valued at .75	3.00	2.25	2.25
Custodians	31.00	31.75	31.75
	47.75	46.75	46.75
<u>Transportation</u>			
Transportation Office	4.00	4.00	4.00
Bus Mechanic	7.00	7.00	7.00
Bus Drivers	42.75	37.50	42.75
Custodian Driver valued at .25	1.00	0.75	0.75
Bus Attendant	4.50	4.50	4.50
	59.25	53.75	59.00
<u>Clerical Support</u>			
<u>Building Based</u>			
Clerical - School/Guidance	18.73	18.73	18.73
Library Clerical	3.50	3.50	3.50
	22.23	22.23	22.23

Staffing Analysis

NOTE: These staffing proposals are based on projected enrollment and secondary course selections and may vary during the budget development process.

2021-2022 Proposed Staffing

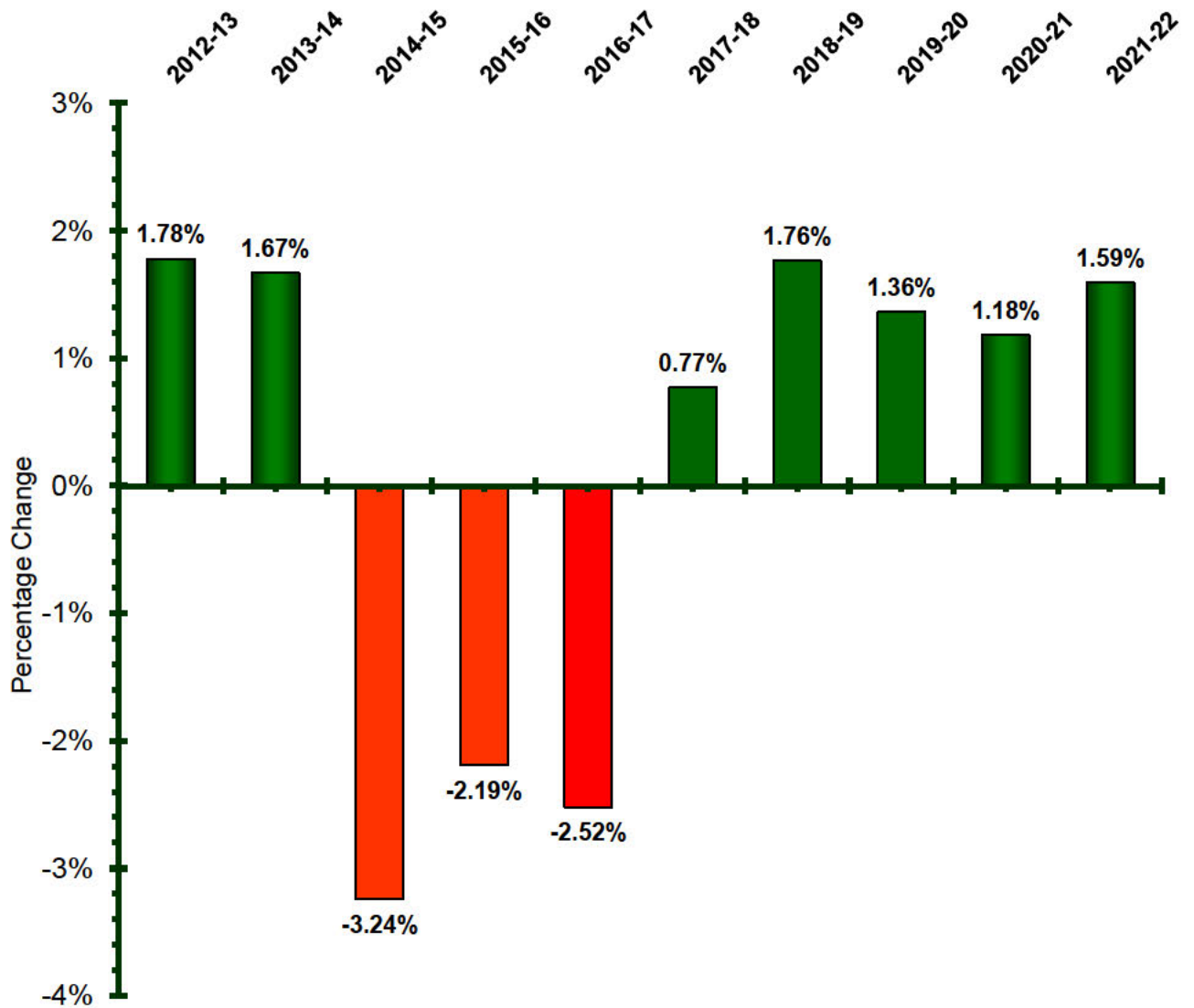
Support Staff	2020-2021 Budgeted	2020-2021 Actual	2021-2022 Proposed
Superintendents Office	2.00	2.00	2.00
Curriculum Office	0.80	0.80	0.80
Business Secretary	0.20	0.20	0.20
HR Office Staff	2.00	2.00	2.00
Registrar (Sr. Office Assistant)	1.00	1.00	1.00
Special Ed	4.00	4.00	4.00
Data Analyst	2.00	2.00	2.00
Accounting	3.50	3.50	3.50
Payroll	1.50	1.50	1.50
Purchasing	1.00	1.00	1.00
	18.00	18.00	18.00
 District Administrators	5.00	5.00	5.00
Building Principals	5.00	5.00	5.00
Building Assistant Principals	8.00	8.00	8.00
Program Administrators	6.00	6.00	6.00
	24.00	24.00	24.00
	585.71	568.21	576.66

Staffing Analysis

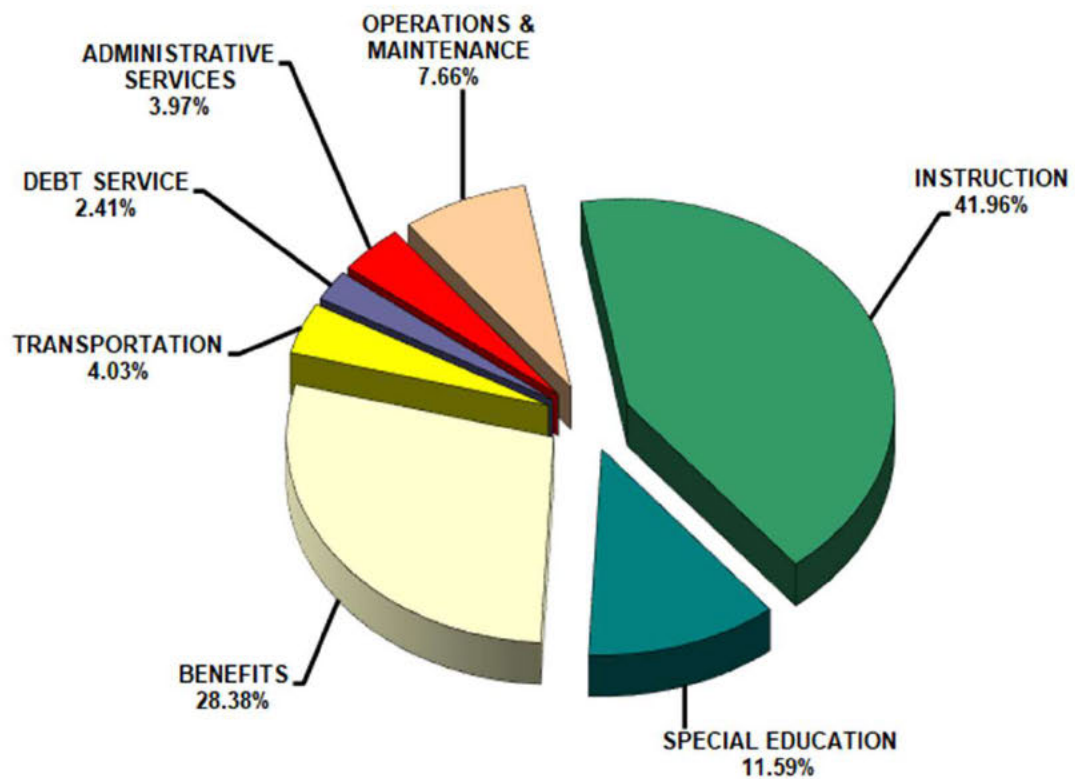
NOTE: These staffing proposals are based on projected enrollment and secondary course selections and may vary during the budget development process

	Budgeted 2020-21	Actual 2020-21	Proposed 2021-22
DISTRICT ADMINISTRATION			
Superintendent	1.00	1.00	1.00
Assistant Superintendent for Curriculum	1.00	1.00	1.00
Assistant Superintendent of Human Resources	1.00	1.00	1.00
Assistant Superintendent of Business	1.00	1.00	1.00
School Business Administrator	1.00	1.00	1.00
TOTAL	5.00	5.00	5.00
SCHOOL ADMINISTRATION			
Building Principal - High School	1.00	1.00	1.00
Building Principal - Middle School	1.00	1.00	1.00
Building Principal - Elementary School	1.00	1.00	1.00
Building Principal - Elementary School	1.00	1.00	1.00
Building Principal - Elementary School	1.00	1.00	1.00
Assistant Principal - High School	1.00	1.00	1.00
Assistant Principal - High School	1.00	1.00	1.00
Assistant Principal - High School	1.00	1.00	1.00
Assistant Principal - Middle School	1.00	1.00	1.00
Assistant Principal - Middle School	1.00	1.00	1.00
Assistant Principal - Elementary School	1.00	1.00	1.00
Assistant Principal - Elementary School	1.00	1.00	1.00
Assistant Principal - Elementary School	1.00	1.00	1.00
TOTAL	13.00	13.00	13.00
PROGRAM ADMINISTRATION			
Director of Health, P.E., Athletics and Wellness	1.00	1.00	1.00
Director of Technology	1.00	1.00	1.00
Director of Special Education	1.00	1.00	1.00
Supervisor/Asst. Dir. of Special Education	2.00	2.00	2.00
Director of Guidance	1.00	1.00	1.00
TOTAL	6.00	6.00	6.00

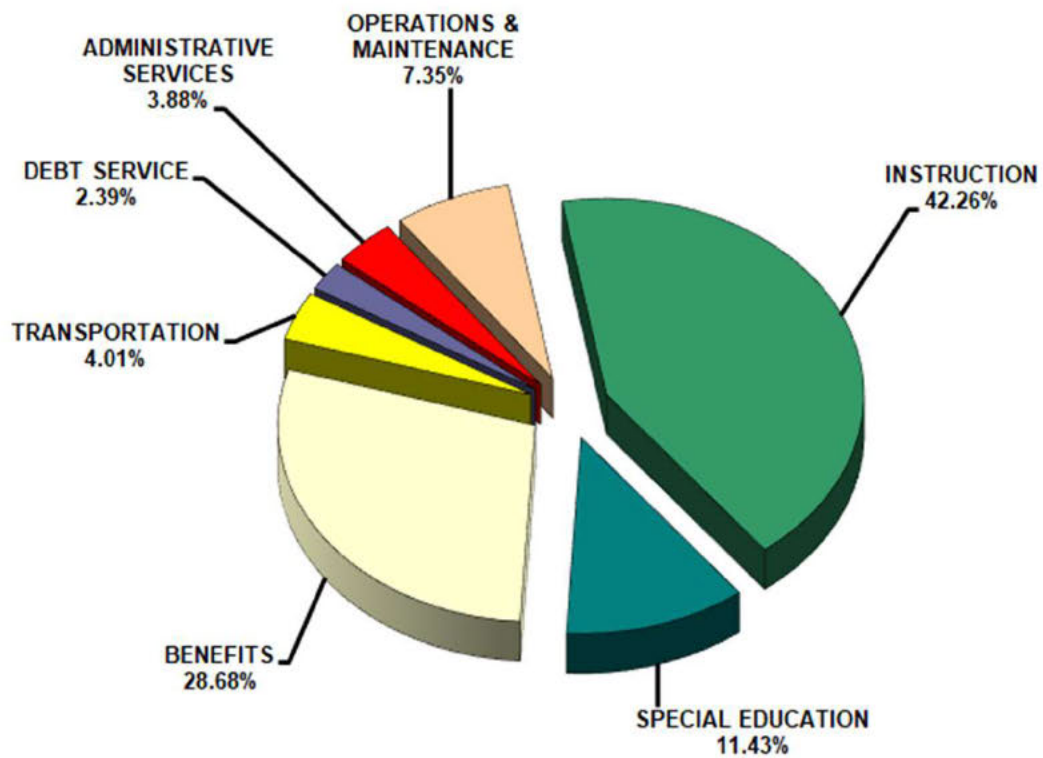
Administrative Staffing Analysis



Percentage Change in Budget 2012-13 through 2021-22



2020-2021 General Fund Budget Distribution



2021-22 General Fund Budget Distribution

Instruction	47,859,147	42.26%
Special Education	12,947,376	11.43%
Benefits	32,475,857	28.68%
Transportation	4,542,882	4.01%
Debt Service	2,704,271	2.39%
Administrative	4,394,242	3.88%
Operations & Maintenance	8,319,105	7.35%
Total	\$ 113,242,880	100.00%

General Fund Budget Categories as a Percentage

<u>Description</u>	2018-19 <u>Actual</u>	2019-20 <u>Actual</u>	2020-21 <u>Budget</u>	2021-22 <u>Budget</u>	<u>Difference</u>	<u>% Budget</u>
Certified Salaries	\$ 44,707,116	\$ 44,862,253	\$ 46,503,950	\$ 46,973,861	\$ 469,911	41.48%
Non-Certified Salaries	\$ 12,603,643	\$ 12,446,955	\$ 13,239,390	\$ 13,813,975	\$ 574,585	12.20%
Equipment	\$ 175,502	\$ 341,857	\$ 259,795	\$ 309,534	\$ 49,739	0.27%
Contracted Services	\$ 3,090,881	\$ 2,683,148	\$ 3,387,771	\$ 2,972,883	\$ (414,888)	2.63%
Insurance	\$ 458,546	\$ 473,332	\$ 501,450	\$ 512,500	\$ 11,050	0.45%
Travel and Conference	\$ 85,338	\$ 56,422	\$ 117,625	\$ 95,215	\$ (22,410)	0.08%
In District Mileage Reimbursement	\$ 20,379	\$ 20,839	\$ 27,600	\$ 27,225	\$ (375)	0.02%
Minor Building Repairs/Improvements	\$ 1,258,754	\$ 1,025,211	\$ 345,000	\$ 340,900	\$ (4,100)	0.30%
Auditing/Legal Services	\$ 457,827	\$ 422,258	\$ 630,750	\$ 617,250	\$ (13,500)	0.55%
Tuition - Other Schools	\$ 2,092,306	\$ 1,777,707	\$ 2,653,000	\$ 3,027,000	\$ 374,000	2.67%
Telephone Service	\$ 77,213	\$ 70,358	\$ 85,810	\$ 79,300	\$ (6,510)	0.07%
Electric, Oil and Propane	\$ 909,243	\$ 767,610	\$ 981,407	\$ 1,008,497	\$ 27,090	0.89%
BOCES	\$ 4,139,289	\$ 4,382,497	\$ 3,631,898	\$ 3,752,861	\$ 120,963	3.31%
General Instructional Supplies-Materials	\$ 1,083,420	\$ 1,122,655	\$ 1,088,095	\$ 1,053,170	\$ (34,925)	0.93%
Cleaning and Maintenance Materials	\$ 310,372	\$ 346,845	\$ 281,000	\$ 392,500	\$ 111,500	0.35%
Postage and Shipping	\$ 21,841	\$ 32,627	\$ 23,850	\$ 30,015	\$ 6,165	0.03%
Reference, Library, Software	\$ 230,297	\$ 225,301	\$ 287,041	\$ 314,027	\$ 26,986	0.28%
Textbooks and Workbooks	\$ 273,303	\$ 215,991	\$ 345,322	\$ 311,079	\$ (34,243)	0.27%
Transportation	\$ 656,364	\$ 555,803	\$ 716,790	\$ 710,960	\$ (5,830)	0.63%
Employee Benefits/Payroll Taxes	\$ 29,968,397	\$ 28,666,637	\$ 31,640,629	\$ 32,475,857	\$ 835,228	28.68%
Interfund Transfers	\$ 1,207,128	\$ 2,173,165	\$ 1,990,000	\$ 1,670,000	\$ (320,000)	1.47%
Debt Service	\$ 2,701,468	\$ 2,710,156	\$ 2,684,507	\$ 2,704,271	\$ 19,764	2.39%
Judgments & Claims	\$ 31,760		\$ 50,000	\$ 50,000	\$ -	0.04%
TOTAL	\$ 106,560,387	\$ 105,379,628	\$ 111,472,680	\$ 113,242,880	\$ 1,770,200	100.00%

2021-2022 Budget at a Glance

**EXECUTIVE SUMMARY
2021-2022**

		Approved Budget 2020-2021	Budget 2021-2022	Dollar Difference	% Change
GENERAL SUPPORT					
1010	<i>Board of Education</i>	71,025	73,225	2,200	3.10%
1040	<i>District Clerk</i>	87,845	88,208	363	0.41%
1060	<i>District Meeting</i>	40,750	47,415	6,665	16.36%
	TOTAL BD. OF EDUCATION	199,620	208,848	9,228	4.62%
1240	TOTAL CENTRAL ADMIN.	450,768	445,306	(5,462)	-1.21%
1310	<i>Finance-Bus. Adm.</i>	743,313	694,905	(48,408)	-6.51%
1320	<i>Auditing</i>	91,750	92,750	1,000	1.09%
1325	<i>Treasurer</i>	116,938	117,801	863	0.74%
1345	Purchasing	89,339	88,702	(637)	-0.71%
	TOTAL FINANCE	1,041,340	994,158	(47,182)	-4.53%
1420	<i>Legal Services</i>	539,000	524,500	(14,500)	-2.69%
1430	<i>Personnel</i>	478,757	460,684	(18,073)	-3.77%
1460	<i>Records Management</i>	6,000	6,000	-	0.00%
1480	Public Information	89,700	101,500	11,800	13.15%
	TOTAL PERSONNEL SERVICES	1,113,457	1,092,684	(20,773)	-1.87%
1620	<i>Operations & Maint. -Bldgs. & Grds.</i>	6,706,772	6,791,805	85,033	1.27%
1660	<i>Central Storeroom</i>	6,800	6,300	(500)	-7.35%
1670	<i>Printing & Mailing</i>	190,954	183,344	(7,610)	-3.99%
1680	<i>Central Data Processing</i>	444,468	489,622	45,154	10.16%
	TOTAL CENTRAL SERVICES	7,348,994	7,471,071	122,077	1.66%
1910	<i>Unallocated Insurance</i>	183,500	185,000	1,500	0.82%
1920	<i>School Association Dues</i>	29,000	28,500	(500)	-1.72%
1930	<i>Judgements and Claims</i>	50,000	50,000	-	0.00%
1981	<i>BOCES Administration</i>	650,608	644,729	(5,879)	-0.90%
1983	<i>BOCES Capital</i>	69,665	72,051	2,386	3.42%
	TOTAL SPECIAL ITEMS	982,773	980,280	(2,493)	-0.25%
	TOTAL GENERAL SUPPORT	11,136,952	11,192,347	55,395	0.50%

**EXECUTIVE SUMMARY
2021-2022**

		Approved Budget 2020-2021	Budget 2021-2022	Dollar Difference	% Change
INSTRUCTION					
2010	<i>Curriculum Developmt & Supervision</i>	1,022,482	1,015,674	(6,808)	-0.67%
2020	<i>Building Supervision</i>	4,574,520	4,510,392	(64,128)	-1.40%
2070	<i>Staff Development/Innovation</i>	652,288	665,092	12,804	1.96%
	TOTAL ADMIN & IMPROVEMT.	6,249,290	6,191,158	(58,132)	-0.93%
2110	TOTAL TEACHING-REG SCH	30,484,612	31,623,263	1,138,651	3.74%
2250	<i>Special Education - Instruction</i>	12,733,952	12,777,376	43,424	0.34%
2280	<i>BOCES - Occupational Education</i>	371,397	417,496	46,099	12.41%
2330	<i>Teaching - Special School Drivers Ed</i>	6,500	6,500	-	0.00%
	TOTAL SPECIAL APPORTIONMENT PROGRAM	13,111,849	13,201,372	89,523	0.68%
	INSTRUCTIONAL MEDIA				
2610	<i>School Library & A.V.</i>	884,331	888,025	3,694	0.42%
2630	<i>COMPUTER/TECHNOLOGY</i>	2,570,558	2,588,498	17,940	0.70%
	TOTAL INSTRUCTIONAL MEDIA	3,454,889	3,476,523	21,634	0
	PUPIL SERVICES				
2805	<i>Attendance</i>	57,255	57,063	(192)	-0.34%
2810	<i>Guidance Services</i>	1,947,896	1,947,680	(216)	-0.01%
2815	<i>Health Services</i>	788,429	805,119	16,690	2.12%
2820	<i>Psychological Services</i>	1,110,807	1,010,987	(99,820)	-8.99%
2825	<i>Social Worker</i>	691,075	692,318	1,243	0.18%
2850	<i>Co-Curricular Activities</i>	468,000	488,790	20,790	4.44%
2855	<i>Interscholastic Activities</i>	1,139,735	1,142,250	2,515	0.22%
	TOTAL PUPIL SERVICES	6,203,197	6,144,207	(58,990)	-0.95%
	TOTAL INSTRUCTION	59,503,837	60,636,523	1,132,686	1.90%

**EXECUTIVE SUMMARY
2021-2022**

	Approved Budget 2020-2021	Budget 2021-2022	Dollar Difference	% Change
5510 <i>District Transportation</i>	4,134,224	4,178,838	44,614	1.08%
5530 <i>Garage & Mechanics</i>	362,531	364,044	1,513	0.42%
TOTAL TRANSPORTATION	4,496,755	4,542,882	46,127	1.03%
7140 <i>Use of Facilities</i>	20,000	21,000	1,000	5.00%

UNDISTRIBUTED (not allocated to a specific program)

EMPLOYEE BENEFITS				
9010 <i>Employees Retirement System</i>	1,978,962	2,249,881	270,919	13.69%
9020 <i>Teachers Retirement System</i>	4,770,326	4,828,928	58,602	1.23%
9030 <i>Social Security</i>	4,433,120	4,541,255	108,135	2.44%
9040 <i>Worker's Compensation</i>	415,282	424,075	8,793	2.12%
9050 <i>Unemployment</i>	36,750	90,000	53,250	144.90%
9055 <i>Disability</i>	71,000	75,000	4,000	5.63%
9060 <i>Hospital and Medical Insurance</i>	16,700,476	16,993,994	293,518	1.76%
9061 <i>Medicare Reimbursement</i>	1,336,740	1,451,262	114,522	8.57%
9065 <i>Self Insured Benefits</i>	255,000	250,000	(5,000)	-1.96%
9070 <i>Union Welfare Benefits</i>	486,750	495,000	8,250	1.69%
9089 <i>Retire/Term Leave Replacements</i>	1,156,223	1,076,462	(79,761)	-6.90%
TOTAL EMPLOYEE BENEFITS	31,640,629	32,475,857	835,228	2.64%
DEBT SERVICE				
9711 <i>Bond/BAN/Installment purch. Principal</i>	2,294,961	2,394,804	99,843	4.35%
9714 <i>Bond/BAN/Installment purch. Interest</i>	389,546	309,467	(80,079)	-20.56%
TOTAL DEBT SERVICE	2,684,507	2,704,271	19,764	0.74%
9900 INTERFUND TRANSFER	1,990,000	1,670,000	(320,000)	-16.08%
TOTAL UNDISTRIBUTED	36,315,136	36,850,128	534,992	1.47%
TOTAL BUDGET	111,472,680	113,242,880	1,770,200	1.59%



State

Required



Three-Part Budget

School District Report Card

Property Tax Cap Form

Property Tax Report Card

Administrative Salary Disclosure

Contingent Budget Statement

Tax Exemption Impact Report

Financial Transparency Report

**Additional New York State
Required Information**

EXECUTIVE SUMMARY
BREAKDOWN BY ADMINISTRATIVE, PROGRAM, CAPITAL
2020-21

FUNCTION DESCRIPTION		2020-21 BUDGET	2020-21 ADMINISTRATIVE	2020-21 PROGRAM	2020-21 CAPITAL
1010	BOARD OF EDUCATION	71,025	71,025	-	-
1040	DISTRICT CLERK/CLERK OF THE BOARD OF ED.	87,845	87,845	-	-
1060	DISTRICT MEETINGS	40,750	40,750	-	-
1240	CHIEF SCHOOL ADMINISTRATOR	450,768	450,768	-	-
1310	BUSINESS ADMINISTRATION	743,313	743,313	-	-
1320	AUDITING	91,750	91,750	-	-
1325	TREASURER	116,938	116,938	-	-
1345	PURCHASING	89,339	89,339	-	-
1420	LEGAL, CONTRACT ADMINISTRATION, NEGOTIATIONS	539,000	230,500	300,000	8,500
1430	HUMAN RESOURCES	478,757	478,757	-	-
1460	RECORDS MANAGEMENT	6,000	6,000	-	-
1480	PUBLIC INFORMATION	89,700	89,700	-	-
1620,21,22	OPERATION/MAINTENANCE/GROUNDS	6,706,772	-	-	6,706,772
1660	CENTRAL STOREROOM	6,800	-	-	6,800
1670	CENTRAL PRINTING AND MAILING	190,954	190,954	-	-
1680	CENTRAL DATA PROCESSING	444,468	444,468	-	-
1910	INSURANCE	183,500	183,500	-	-
1920	SCHOOL ASSOCIATION DUES	29,000	29,000	-	-
1930	JUDGMENTS AND CLAIMS	50,000	-	-	50,000
1964	REFUND REAL PROPERTY TAX	-	-	-	-
1981	BOCES ADMINISTRATION	650,608	650,608	-	-
1983	BOCES CAPITAL	69,665	69,665	-	-
1989	UNCLASSIFIED	-	-	-	-
TOTAL GENERAL SUPPORT		11,136,952	4,064,880	300,000	6,772,072
2010	CURRICULUM DEVELOPMENT & SUPERVISION	1,022,482	1,022,482	-	-
2020	BUILDING ADMINISTRATION	4,574,520	4,574,520	-	-
2060	INNOVATION AND RESEARCH	75,000	37,500	37,500	-
2070	INSERVICE TRAINING	577,288	577,288	-	-
2110	TEACHING - REGULAR SCHOOL	30,484,612	-	30,484,612	-
2250	SPECIAL EDUCATION - INSTRUCTIONAL	12,733,952	-	12,733,952	-
2280	BOCES - OCCUPATIONAL EDUCATION	371,397	-	371,397	-
2330	TEACHING:SPECIAL SCHOOL DRIVERS ED	6,500	-	6,500	-
2610	LIBRARY - SALARIES AND EQUIPMENT	884,331	-	884,331	-
2620	EDUCATIONAL TELEVISION	-	-	-	-
2630	INSTRUCTIONAL TECHNOLOGY	2,570,558	-	2,570,558	-
2805	ATTENDANCE	57,255	-	57,255	-
2810	GUIDANCE DEPARTMENT	1,947,896	-	1,947,896	-
2815	HEALTH SERVICES	788,429	-	788,429	-
2820	PSYCHOLOGICAL SERVICES	1,110,807	-	1,110,807	-
2825	SOCIAL WORKER	691,075	-	691,075	-
2850	CO-CURRICULAR ACTIVITIES	468,000	-	468,000	-
2855	INTERSCHOLASTIC ACTIVITIES	1,139,735	-	1,139,735	-
TOTAL INSTRUCTION		59,503,837	6,211,790	53,292,047	-
5510	DISTRICT OWNED TRANSPORTATION	4,134,224	-	4,134,224	-
5530	GARAGE	362,531	-	362,531	-
TOTAL TRANSPORTATION		4,496,755	-	4,496,755	-
9010	EMPLOYEES RETIREMENT	1,978,962	365,348	1,060,720	552,894
9020	TEACHERS RETIREMENT	4,770,326	469,029	4,301,297	-
9030	SOCIAL SECURITY	4,433,120	482,074	3,637,876	313,170
9040	WORKERS COMPENSATION	415,282	76,668	222,590	116,024
9050	UNEMPLOYMENT INSURANCE	36,750	6,785	19,698	10,267
9055	DISABILITY INSURANCE	71,000	13,107	38,056	19,837
9060	HOSPITAL & MEDICAL INSURANCE	16,700,476	2,061,674	13,541,413	1,097,389
9061	MEDICARE REIMBURSEMENT PAYMENT	1,336,740	165,019	1,083,882	87,839
9065	SELF INSURED BENEFITS	255,000	47,077	136,679	71,244
9070	UNION WELFARE BENEFITS	486,750	-	486,750	-
9089	RETIRE/TERM LEAVE PAYMENTS	1,156,223	142,736	937,512	75,975
TOTAL EMPLOYEE BENEFITS		31,640,629	3,829,517	25,466,473	2,344,639
7140	FACILITIES USAGE	20,000	-	-	20,000
9512	INTERFUND TRANSFERS	1,990,000	-	190,000	1,800,000
9700	DEBT SERVICE	2,684,507	-	-	2,684,507
TOTAL FACILITIES USAGE, TRANSFERS & DEBT SERVICE		4,694,507	-	190,000	4,504,507
TOTAL BUDGET		111,472,680	14,106,187	83,745,275	13,621,218

**EXECUTIVE SUMMARY
BREAKDOWN BY ADMINISTRATIVE, PROGRAM, CAPITAL**

2021-22

FUNCTION DESCRIPTION		2021-22 BUDGET	2021-22 ADMINISTRATIVE	2021-22 PROGRAM	2021-22 CAPITAL
1010	BOARD OF EDUCATION	73,225	73,225	-	-
1040	DISTRICT CLERK/CLERK OF THE BOARD OF ED.	88,208	88,208	-	-
1060	DISTRICT MEETINGS	47,415	47,415	-	-
1240	CHIEF SCHOOL ADMINISTRATOR	445,306	445,306	-	-
1310	BUSINESS ADMINISTRATION	694,905	694,905	-	-
1320	AUDITING	92,750	92,750	-	-
1325	TREASURER	117,801	117,801	-	-
1345	PURCHASING	88,702	88,702	-	-
1420	LEGAL, CONTRACT ADMINISTRATION, NEGOTIATION	524,500	206,000	310,000	8,500
1430	HUMAN RESOURCES	460,684	460,684	-	-
1460	RECORDS MANAGEMENT	6,000	6,000	-	-
1480	PUBLIC INFORMATION	101,500	101,500	-	-
1620,21,2	OPERATION/MAINTENANCE/GROUNDS	6,791,805	-	-	6,791,805
1660	CENTRAL STOREROOM	6,300	-	-	6,300
1670	CENTRAL PRINTING AND MAILING	183,344	183,344	-	-
1680	CENTRAL DATA PROCESSING	489,622	489,622	-	-
1910	INSURANCE	185,000	185,000	-	-
1920	SCHOOL ASSOCIATION DUES	28,500	28,500	-	-
1930	JUDGMENTS AND CLAIMS	50,000	-	-	50,000
1964	REFUND REAL PROPERTY TAX	-	-	-	-
1981	BOCES ADMINISTRATION	644,729	644,729	-	-
1983	BOCES CAPITAL	72,051	72,051	-	-
1989	UNCLASSIFIED	-	-	-	-
TOTAL GENERAL SUPPORT		11,192,347	4,025,742	310,000	6,856,605
2010	CURRICULUM DEVELOPMENT & SUPERVISION	1,015,674	1,015,674	-	-
2020	BUILDING ADMINISTRATION	4,510,392	4,510,392	-	-
2060	INNOVATION AND RESEARCH	75,500	37,750	37,750	-
2070	INSERVICE TRAINING	589,592	589,592	-	-
2110	TEACHING - REGULAR SCHOOL	31,623,263	-	31,623,263	-
2250	SPECIAL EDUCATION - INSTRUCTIONAL	12,777,376	-	12,777,376	-
2280	BOCES - OCCUPATIONAL EDUCATION	417,496	-	417,496	-
2330	TEACHING:SPECIAL SCHOOL DRIVERS ED	6,500	-	6,500	-
2610	LIBRARY - SALARIES AND EQUIPMENT	888,025	-	888,025	-
2620	EDUCATIONAL TELEVISION	-	-	-	-
2630	INSTRUCTIONAL TECHNOLOGY	2,588,498	-	2,588,498	-
2805	ATTENDANCE	57,063	-	57,063	-
2810	GUIDANCE DEPARTMENT	1,947,680	-	1,947,680	-
2815	HEALTH SERVICES	805,119	-	805,119	-
2820	PSYCHOLOGICAL SERVICES	1,010,987	-	1,010,987	-
2825	SOCIAL WORKER	692,318	-	692,318	-
2850	CO-CURRICULAR ACTIVITIES	488,790	-	488,790	-
2855	INTERSCHOLASTIC ACTIVITIES	1,142,250	-	1,142,250	-
TOTAL INSTRUCTION		60,636,523	6,153,408	54,483,115	-
5510	DISTRICT OWNED TRANSPORTATION	4,178,838	-	4,178,838	-
5530	GARAGE	364,044	-	364,044	-
TOTAL TRANSPORTATION		4,542,882	-	4,542,882	-
9010	EMPLOYEES RETIREMENT	2,249,881	415,364	1,205,932	628,585
9020	TEACHERS RETIREMENT	4,828,928	474,791	4,354,137	-
9030	SOCIAL SECURITY	4,541,255	493,833	3,726,613	320,809
9040	WORKERS COMPENSATION	424,075	78,291	227,303	118,481
9050	UNEMPLOYMENT INSURANCE	90,000	16,616	48,240	25,144
9055	DISABILITY INSURANCE	75,000	13,845	40,200	20,955
9060	HOSPITAL & MEDICAL INSURANCE	16,993,994	2,097,909	13,779,409	1,116,676
9061	MEDICARE REIMBURSEMENT PAYMENT	1,451,262	179,157	1,176,741	95,364
9065	SELF INSURED BENEFITS	250,000	46,154	133,999	69,847
9070	UNION WELFARE BENEFITS	495,000	-	495,000	-
9089	RETIRE/TERM LEAVE PAYMENTS	1,076,462	132,889	872,839	70,734
TOTAL EMPLOYEE BENEFITS		32,475,857	3,948,849	26,060,413	2,466,595
7140	FACILITIES USAGE	21,000	-	-	21,000
9512	INTERFUND TRANSFERS	1,670,000	-	170,000	1,500,000
9700	DEBT SERVICE	2,704,271	-	-	2,704,271
TOTAL FACILITIES USAGE, TRANSFERS & DEBT		4,395,271	-	170,000	4,225,271
TOTAL BUDGET		113,242,880	14,127,999	85,566,410	13,548,471



The New York State School District Report Card


At the time of this printing the Transparency Report has not been posted on New York State Education's website.

The most up-to-date School District Report Card is available on New York State Education Department's website at

<https://data.nysed.gov/profile.php?instid=800000035724>

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Please contact the District Clerk, Kimberly A. Monzon, at 763-7020.



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Property Tax Cap

Tax Cap Form

Katonah-Lewisboro Union Free School District (550605700100)
Fiscal Year Ending: 06/30/2022

Certifier

Danelle Placella, Asst Supt for Business
(914) 763-7043
dplacella@klschools.org

Summary

Tax Levy Limit, Before Adjustments and Exclusions

✔ Real Property Tax Levy FYE 2021	\$97,948,497
✔ Tax Cap Reserve Offset from FYE 2020 Used to Reduce FYE 2021 Levy	\$0
✔ Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2021	---
✔ Tax Base Growth Factor	1 0108
✔ PILOTs Receivable FYE 2021	---
✔ Tort Exclusion Amount Claimed in FYE 2021	\$0
✔ Capital Tax Levy Exclusion FYE2021	\$1,967,747
✔ Allowable Levy Growth Factor	1 0123
✔ PILOTs Receivable FYE 2022	---
✔ Available Carryover from FYE 2021	\$128,038

Tax Levy Limit Before Adjustments/Exclusions

\$98,360,206

Exclusions

✔ Tort Exclusion	\$0
✔ Capital Tax Levy Exclusion FYE2022	\$1,966,535
✔ Teachers' Retirement System Exclusion	\$0
✔ Employees' Retirement System Exclusion	\$0
Total Exclusions	\$1,966,535

Your FYE 2022 Tax Levy Limit, Adjusted for Transfers plus Exclusions

\$100,326,741

✔ Total Tax Cap Reserve Amount Used to Reduce FYE 2022 Levy	---
✔ FYE 2022 Proposed Levy, Net of Reserve	\$99,700,394

Difference Between Tax Levy Limit and Proposed Levy

\$626,347

✔ Do you plan to override the Tax Cap for FYE 2022 ?	No
--	----

Property Tax Cap Form

****Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.****

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website:

<http://www.p12.nysed.gov/mgt/serv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2021-22 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under 'Other Reserve' and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS.)"

Form Due - April 26, 2021

Form Preparer Name: DANELLE PLACELLA
Preparer's Telephone Number: 914-763-7043

<u>Shaded Fields Will Calculate</u>	<u>Budgeted 2020-21 (A)</u>	<u>Proposed Budget 2021-22 (B)</u>	<u>Percent Change (C)</u>
Total Budgeted Amount, not including Separate Propositions	111,472,680	113,242,880	1.59%
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	97,948,497	99,700,394	
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable ²			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable			
E. Total Proposed School Year Tax Levy (A+B+C-D)	97,948,497	99,700,394	1.79%
F. Permissible Exclusions to the School Tax Levy Limit	1,967,747	1,966,535	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	98,076,535	98,360,207	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	95,980,750	97,733,859	
I. Difference: (G-H); (negative value requires 60.0% voter approval) ²	2,095,785	626,348	
Public School Enrollment	2,899	2,904	0.17%
Consumer Price Index			<div>1.23</div> %

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 exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2021-22, includes any carryover from 2020-21 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2020-21 (D)	Estimated 2021-22 (E)
Adjusted Restricted Fund Balance	11,377,913	12,369,122
Assigned Appropriated Fund Balance	5,135,919	4,700,000
Adjusted Unrestricted Fund Balance	5,159,967	4,529,715
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.63%	4.00%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/21 Actual Balance	6/30/21 Estimated Ending Balance	Intended Use of the Reserve in the 2021-22 School Year (Limit 200 Characters)**
--------------	--------------	--------------------------	---------------------------	-------------------------------------	---

Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.

Capital	CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	1,137,280	1,332,650	Will be used in the future in a manner consistent with the purpose for which it was established
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation		For self-insured Workers Compensation and benefits.			
Unemployment Insurance	UNEMPLOYMENT INSURANCE RESERVE	For reimbursement to the State Unemployment Insurance Fund.	355,490	354,300	It is our intention is to use \$25,000 of this reserve in 2021-22
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service	DEBT SERVICE RESERVE	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	308,391	298,800	It is our intention to use \$10,000 of this reserve in 2021-22
Insurance		For liability, casualty, and other types of uninsured losses.			
Property Loss + (add)		To cover property loss.			
Liability + (add)	LIABILITY CLAIMS RESERVE	To cover incurred liability claims.	1,331,957	1,301,179	Use as needed to pay claims filed and awarded/settled against the district.

Tax Certiorari	TAX CERTIORARI RESERVE	For tax certiorari settlements.	1,880,731	1,934,500	Use as needed to pay claims filed and awarded/settled against the district.
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	EMPLOYEE BENEFIT ACCRUED LIABILITY RESERVE	For accrued 'employee benefits' due to employees upon termination of service.	1,519,051	1,513,500	It is our intention to use \$238,000 of this reserve in 2021-22
Retirement Contribution	RETIREMENT CONTRIBUTION RESERVE	For employer retirement contributions to the State and Local Employees' Retirement System.	2,789,124	2,789,718	It is our intention to use \$477,000 of this reserve in 2021-22
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.			
Single Other Reserve	ADVANCE TO OTHER FUNDS		139,124	139,200	These funds will be utilized as necessary to account for estimated State or Local aid that may become non-collectable
Single Other Reserve	RETIREMENT RESERVE - TRS		1,750,200	2,550,590	To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS.)

KATONAH LEWISBORO UNION FREE SCHOOL DISTRICT

Superintendent/Administrator Salary Disclosure 2021-2022

The following information is presented as required by chapter 474 of the Laws of 1996 of the State of New York

Superintendent

Annual Salary	\$284,940
Annualized Cost of Benefits (see below)	\$80,146

Breakdown of Benefits

Retirement System Contribution	\$28,494
Health Insurance	\$23,052
Dental Insurance	\$3,050
Workman's Compensation and Disability Insurance	\$1,462
Required Social Security and Medicare Reimbursement	\$13,761
Employee Benefits	\$69,819

Other Remuneration

Automobile Allowance	\$4,800
Term Life Insurance	\$527
403b Contribution	\$5,000
Total Other Remuneration	\$10,327

Assistant Superintendents

	<u>Asst. Supt. for Human Resources</u>	<u>Asst. Supt. for Business</u>	<u>Asst. Supt. for Curriculum</u>
Annual Salary	\$195,000	\$191,900	\$210,676
Annualized Cost of Benefits (see below)	\$63,769	\$63,401	\$42,763

Breakdown of Benefits

Mandatory Retirement System contribution	\$19,500	\$19,190	\$21,068
Contributions to health/dental, worker's comp., disability	\$27,168	\$27,155	\$4,228
Required Social Security and Medicare reimbursement	\$11,751	\$11,706	\$12,117
Employee Benefits	\$58,419	\$58,051	\$37,413

Other Remuneration

Automobile Allowance	\$4,800	\$4,800	\$4,800
403b Contribution	\$0	\$0	\$0
Term Life	\$550	\$550	\$550
Total Other Remuneration	\$5,350	\$5,350	\$5,350

Administrative Salary Disclosure

<u>Administrator</u>	<u>2021-22 Estimated Salary</u>
HS Principal	208,321
MS Principal	186,970
Elementary School Principal	202,849
Elementary School Principal	202,849
Elementary School Principal	166,248
Assistant Principal HS	189,746
Assistant Principal HS	189,746
Assistant Principal HS	175,735
Assistant Principal MS	189,746
Assistant Principal MS	175,735
Assistant Principal Elementary School	169,491
Assistant Principal Elementary School	155,796
Assistant Principal Elementary School	183,188
Director of Special Services	195,587
Asst. Dir. of Special Services	162,644
Asst. Dir. of Special Services	162,644
Director of Guidance	189,747
Director of Athletics, PE, Health, Wellness	209,400
Director of Technology	188,209

NYS threshold for 2021-22	143,000
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Administrative Salary Disclosure

In the event the General Fund budget is defeated by the community two times, the Board of Education is required to adopt a Contingent Budget in accordance with the Laws of New York, 2011 Chapter 97. The adopted Contingent Budget cannot result in a tax levy that exceeds the prior year tax levy.

Assuming revenues as follows:

• State Aid	\$8,292,486
• Reserves and Fund Balance	\$3,200,000
• Other Revenue	<u>\$2,050,000</u>
• Total	\$13,542,486

The Contingent budget tax levy would need to be less than or equal to \$97,948.497.

The resulting Contingent Budget must be less than or equal to \$111,490,983. A budget in this amount will require the Board of Education to reduce the proposed General Fund budget by an additional \$1,751,897.

Reductions in this amount could be comprised of the following:

• Community use of facilities	\$21,000
• Certain equipment purchases	\$302,534
• Certain Salaries	\$28,696
• Capital Construction	\$1,000,000
• Program Expenses	\$100,000
• Administrative Expenses	<u>\$299,667</u>
• Total Reductions	\$1,751,897

The reduction in Administrative Expenses is primary associated with staff and program development. If necessary, the actual cuts to the proposed budget in the amount of \$1,751,897 would be made by the Administration and the Board of Education pursuant to Section 2023 of Education Law.

Contingent Budget Statement



NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES
LOCAL GOVERNMENT EXEMPTION IMPACT REPORT
(for local use only -- not to be filed with NYS Office of Real Property Tax Services)

RP-495 (9/08)

Date: April 13, 2021

Taxing Jurisdiction: Towns of Lewisboro, Pound Ridge, North Salem & Bedford on behalf of Katonah Lewisboro UFSD

Assessment Year: 2020

Total equalized value in taxing jurisdiction: \$

5,139,469,198

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)
12100	NYS	RPTL 404(1)	10	8,250,580	0.16%
12370	SPECIAL FRANCHISE	RPTL 412	2	1,091,272	0.02%
13100	COUNTY	RPTL 400	15	29,796,558	0.58%
13350	CITY OWNED	RPTL 406(1)	6	1,411,943	0.03%
13500	TOWN	RPTL 406(1)	157	57,984,423	1.13%
13510	TOWN OWNED: CEMETERY	RPTL 446	12	743,927	0.01%
13740	WATER SEWER	RPTL 406(3)	0	0	
13800	SCHOOL	RPTL 408	11	84,192,610	1.64%
13870	SPEC DIST	RPTL 410	7	135,154	0.00%
19950	MUNICIPAL RAILROAD	RPTL 456 RPTL	4	3,192,060	0.06%
21600	CLERGY RESIDENCE	RPTL 462	0	0	
25110	CHURCH	RPTL 420	22	166,468,746	3.24%
25120	NON PROFIT (EDUCATIONAL)	RPTL 420-A	8	44,265,098	0.86%
25130	NON PROFIT (CHARITABLE)	RPTL 420-A	47	21,940,420	0.43%
25230	NON PROFIT (MORAL/MENTAL)	RPTL 420-A	5	3,076,502	0.06%
25230	NON PROFIT (CONSERVATION)	RPTL 543	0	0	
25300	NON PROFIT (SPECIFIED USES)	RPTL 420-B	17	25,971,722	0.51%
26100	VETERANS ORG	R/T; 452	1	758,079	0.01%
26400	VOLUNTEER FIRE	RPTL 464(2)	1	4,210,526	0.08%
27200	MTA	RPTL 489-d	6	3,147,773	0.06%
27350	CEMETARY - PRIVATE	RPTL 446	5	58,172	0.00%
4110	VETERANS- ELIGIBLE FUNDS	RPTL 458-a	10	280,364	0.01%
4112	VETERANS- WARTIME/NONCOMBAT	RPTL 458-a	210	9,715,993	0.19%
4113	VETERANS- WARTIME/COMBAT	RPTL 458-a	118	8,678,762	0.17%
4114	VETERANS-WARTIME/DISABLED	RPTL 458-a	30	3,184,519	0.06%
41400	CLERGY RESIDENCE	RPTL 460	1	15,182	0.00%
41640	VOLUNTEER FIRE/AMBULANCE	RPTL 466-C & F	119	6,162,427	0.12%
41730	AGRIC	Ag-Mkts L 306	3	1,426,701	0.03%
41800	ALT. VETS DISABILITY	RPTL 458-a	11	1,814,274	0.04%
41800	AGE 65 OVER	RPTL 467	109	13,972,860	0.27%
41834	ENHANCED STAR	RPTL 425	474	84,961,899	1.65%
41854	BASIC STAR	RPTL 425	2,287	185,194,678	3.60%
41900	DISABILITY	RPTL 459-C	0	0	
47100	MASS TELECOMM CEILING	RPTL S499-qqq	0	0	
Totals			3708	\$772,103,224.00	15.02%

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

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

Tax Exemption Impact Report



Financial Transparency Report

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Expenditures

The following section of the budget document is divided into four main sections. A Table of Contents for each section provides the reader with an outline of the expenses associated with each area. They are as follows:

- General Support – pages with a pink banner across the top of each chart
- Instruction – pages with a blue banner across the top of each chart
- Transportation - pages with a yellow banner across the top of each chart
- Undistributed - pages with a green banner across the top of each chart

The verbiage provided in the “Statement of Programs and Goals” and the “Benefits” portion of each pages is designed to provide the reader with a brief description of how the funds in the “budget code” are utilized. The reader is encouraged to reference the Board of Education video of for additional information.

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

BUDGET SUMMARY BY FUNCTION 2021-2022

REF. PAGE & CODE	DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	CHANGE IN BUDGET
1. 1010	BOARD OF EDUCATION	55,966	63,755	71,025	73,225	2,200
2. 1040	DISTRICT CLERK/CLERK OF THE BOARD	84,292	84,789	87,845	88,208	363
3. 1060	DISTRICT MEETINGS	33,813	44,918	40,750	47,415	6,665
4. 1240	CHIEF SCHOOL ADMINISTRATOR	418,370	440,672	450,768	445,306	(5,462)
5. 1310	BUSINESS ADMINISTRATION	712,563	690,972	743,313	694,905	(48,408)
6. 1320	AUDITING	82,836	85,500	91,750	92,750	1,000
7. 1325	TREASURER	112,797	114,592	116,938	117,801	863
8. 1345	PURCHASING	86,790	82,478	89,339	88,702	(637)
9. 1420	LEGAL, CONTRACT ADMINISTRATION, NEGOTIATIONS	374,990	336,758	539,000	524,500	(14,500)
10. 1430	PERSONNEL	410,330	411,359	478,757	460,684	(18,073)
11. 1460	RECORDS MANAGEMENT OFFICER	5,832	3,700	6,000	6,000	0
12. 1480	PUBLIC INFORMATION	85,215	85,532	89,700	101,500	11,800
13. 1620/1621/1622	OPERATION AND MAINTENANCE STAFF	3,550,466	3,500,475	3,659,455	3,626,520	(32,935)
14. 1620/1621/1622	OPERATION AND MAINTENANCE EQUIPMENT	79,734	76,276	63,900	80,250	16,350
15. 1620/1621/1622	OPERATION AND MAINTENANCE UTILITIES	989,044	837,968	1,070,217	1,090,797	20,580
16. 1620/1621/1622	OPERATION AND MAINTENANCE SERVICES AND CON	2,777,033	2,395,692	1,586,240	1,560,228	(26,012)
17. 1620/1621/1622	OPERATION AND MAINTENANCE SUPPLIES	403,287	491,824	326,960	434,010	107,050
18. 1660	CENTRAL STOREROOM	3,425	1,457	6,800	6,300	(500)
19. 1670	CENTRAL PRINTING & MAILING	183,917	160,888	190,954	183,344	(7,610)
20. 1680	CENTRAL DATA PROCESSING	435,998	467,065	444,468	489,622	45,154
21. 1910 - 1989	UNDISTRIBUTED EXPENSES	897,627	896,471	982,773	980,280	(2,493)
	TOTAL GENERAL SUPPORT	\$11,784,325	\$11,273,140	\$11,136,952	\$11,192,347	\$55,395

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

BOARD OF EDUCATION	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS The Board of Education is empowered under law to provide for the education of the children of the District, establish policy, prepare and propose a budget, levy taxes, and meet all of the requirements under New York State law. Each of the seven members of the Board is elected by the public for three-year terms and receives no salary. To ensure that the Board is prepared to fulfill its responsibilities, the following are utilized: <ul style="list-style-type: none"> • To facilitate Board/Superintendent understanding and delineation of responsibilities, the Board and the Superintendent participate in workshops designed specifically to meet the District's needs. • To keep abreast of new legislation and educational directions, the Board of Education holds membership in several national, state, and local organizations. The conferences and conventions sponsored by these organizations provide the means of keeping the Board of Education well informed. 	EMPLOYEE COMPENSATION 1010-160-10 HOURLY VIDEO CAMERA OPERATOR	4,850	6,028	5,850	5,850	-
	TOTAL	4,850	6,028	5,850	5,850	-
BENEFITS An elected Board provides the community with a process to offer leadership that is representative of the needs and desires of a majority of the community. Expenses include: <ul style="list-style-type: none"> • Travel/Conference: National, state, and regional meetings and workshops • Contract Service: Board Docs - Computerized, web-based database for Board of Education documents including meeting agendas, minutes, and press releases. • Insurance: Liability insurance for errors and omissions 	OTHER THAN EMPLOYEE COMPENSATION 1010-200-10 EQUIPMENT	-	2,709	-	-	-
	1010-401-10 CONTRACT SERVICE - BOE DOCS/OTHER	9,850	9,850	10,000	10,000	-
	1010-405-10 CONTRACT SERVICE	334	341	8,500	8,500	-
	1010-420-10 INSURANCE - SCHOOL BOARD LIABILITY	32,831	35,377	37,500	40,000	2,500
	1010-430-10 TRAVEL/CONFERENCE	742	1,051	1,700	1,500	(200)
	1010.490-10 BOCES SERVICES	6,547	6,439	6,700	6,600	(100)
	1010-500-10 SUPPLIES	813	1,960	775	775	-
	TOTAL	51,116	57,727	65,175	67,375	2,200
	BOARD OF EDUCATION SUBTOTAL	55,966	63,755	71,025	73,225	2,200
	PREPARED BY KIM MONZON	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

DISTRICT CLERK/CLERK OF THE BOARD	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS The District Clerk is a School District Officer appointed by the Board of Education to serve for a term of one year. It is the duty of the District Clerk to act as Clerk of any District meeting or election held in the District and to attend all meetings of the voters of the District. The Clerk to the Board of Education is responsible for attending all public meetings of the Board of Education, keeping minutes of the proceedings of such meetings, handling all correspondence, and conducting the business of the Board of Education at all other times.	EMPLOYEE COMPENSATION 1040-160-10 DISTRICT/ASSISTANT DISTRICT CLERK	82,526	84,157	85,820	86,458	638
	TOTAL	82,526	84,157	85,820	86,458	638
BENEFITS The responsibilities of the District Clerk / Clerk of the Board of Education provide the basic services for the smooth operation of the School District and the Board of Education, as required by State Education Law. Travel and conference: Attendance at state and regional District Clerk meetings and training sessions for BoardDocs®.	OTHER THAN EMPLOYEE COMPENSATION 1040-430-10 TRAVEL/CONFERENCE 1040-500-10 SUPPLIES	1,517 249	338 294	1,500 525	1,200 550	(300) 25
	TOTAL	1,766	632	2,025	1,750	(275)
	DISTRICT CLERK/CLERK OF THE BOARD SUBTOTAL	84,292	84,789	87,845	88,208	363
	PREPARED BY KIM MONZON	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

DISTRICT MEETINGS	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS A District Meeting is the forum established by New York State Education Law for the purpose of providing the voters of a school district the opportunity to vote on special issues. Funds are budgeted here for Chief Election Inspectors, Election Inspectors, and other expenses needed to hold the Annual District Election/Budget Vote.	EMPLOYEE COMPENSATION 1060-160-10 ELECTION INSPECTORS	-		250	250	-
	TOTAL	-	-	250	250	-
BENEFITS The annual District Election and Budget Vote are required by New York State Education Law. The results of the election determine the make-up of the Board of Education, and the Budget Vote determines the amount of monies available for the operation of the school district. From time to time, the Board of Education will call a Special District Meeting of the voters of the District for the purpose of voting on special issues. The decision of the voters indicates to the Board of Education the wishes of the community and determines the direction the Board may take on these questions.	OTHER THAN EMPLOYEE COMPENSATION 1060-400-10 CONTRACT SERVICES 1060-408-10 ADVERTISING/LEGAL NOTICES 1060-430-10 TRAVEL/CONFERENCE 1060-490-10 BOCES SERVICES - ELECTION 1060-500-10 SUPPLIES & POSTAGE	12,449 5,755 - 10,825 4,786	27,825 3,617 - 10,825 2,652	17,500 5,500 - 11,000 6,500	17,000 5,700 - 11,000 13,465	(500) 200 - - 6,965
	TOTAL	33,813	44,918	40,500	47,165	6,665
	DISTRICT MEETINGS SUBTOTAL	33,813	44,918	40,750	47,415	6,665
	PREPARED BY KIM MONZON	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

CHIEF SCHOOL ADMINISTRATOR	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS The Superintendent's program and goals support the exercise of his/her leadership in order to: 1. Serve as Chief Executive Officer of the School District 2. Work with the Board of Education to set annual priorities that are aligned with the District Mission Statement 3. Provide the Board of Education with information that will enable the Board to make informed decisions regarding instructional programs, personnel and facilities. 4. Support the instructional programs, and advance improvements, aimed toward excellence in education 5. Support instructional leadership, particularly at the building level, that encourages collaborative decision-making based upon sound educational principles. 6. Keep the Katonah-Lewisboro School District aligned with state and national trends in education. 7. Encourage professional growth and development to ensure that all staff obtain and/or maintain high-quality professional skills.	EMPLOYEE COMPENSATION 1240-100-10 STAFF SALARIES -Salary: Superintendent -Salary: Executive Assistant	380,367	385,774	396,143	393,831	(2,312)
	TOTAL	380,367	385,774	396,143	393,831	(2,312)
BENEFITS 1. Coordinating with the governance team to advance team preparation for decision making. 2. Monitoring progress to assure fulfillment of goals and report such progress to the Board. 3. Monitoring the operations of the school programs. 4. Facilitating ongoing communication with faculty, staff, parents, and the community. 5. Developing instructional leadership among the administrators. 6. Organizing the administrative team to maximize efficiencies and effectiveness. 7. Supporting professional development for faculty, staff and administration through Superintendent Conference Days and other professional meetings.	OTHER THAN EMPLOYEE COMPENSATION 1240-200-10 EQUIPMENT 1240-401-10 CONTRACT SERVICE 1240-430-10 TRAVEL/CONFERENCE/MILAGE 1240-500-10 SUPPLIES	- 16,829 8,515 12,659	1,500 14,684 7,286 31,428	1,500 27,500 9,425 16,200	1,500 25,000 9,025 15,950	- (2,500) (400) (250)
	TOTAL	38,003	54,898	54,625	51,475	(3,150)
	CHIEF SCHOOL ADMINISTRATOR SUBTOTAL	418,370	440,672	450,768	445,306	(5,462)
	PREPARED BY ANDREW SELESNICK	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

BUSINESS ADMINISTRATION	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS The Office of School Business Management is responsible for administration and coordination of the business, financial, and related activities of the District. Advice is given to the Superintendent and Board on appropriate matters. Responsibilities and tasks include budget preparation and fiscal analysis, reports to SED, purchasing, accounting, office management, inventory management and control, legal, insurance, payroll, school lunch program, student activity funds, fringe benefits, banking and investment program, cost analysis, internal and independent audits, tuition and health charges, and accounts receivable. There is oversight of transportation, food service, and operations and maintenance.	EMPLOYEE COMPENSATION 1310-100-10 STAFF SALARIES -Salaries: Business Administrator -Salaries: Business Office Coordinators -Salaries: Clerical -Overtime: Clerical	670,857	650,871	681,698	635,330	(46,368)
	TOTAL	670,857	650,871	681,698	635,330	(46,368)
BENEFITS The Assistant Superintendent for Business serves as a member of the Superintendent's cabinet and top advisory team. Coordination of all administrative support for the District is designed to facilitate the delivery of educational services. Effective cost control and revenue management are the goals of this office. All equipment rental, service contracts, equipment repair and supplies for Central Administration are ordered and controlled through the Business Office. This insures more efficient use of resources, eliminates duplication, and enables better control of these expenditures. Equipment repair includes maintenance contracts for copiers. Contract services include: Fiscal advisory consultant services, inventory software support, 403(b) compliance and third party administration of tax shelter annuities	OTHER THAN EMPLOYEE COMPENSATION 1310-200-10 EQUIPMENT 1310-401-10 CONTRACT SERVICE 1310-402&417 CONTRACT SVC & COPIERS 1310-408-10 ADVERTISING/LEGAL NOTICES 1310-430-10 TRAVEL/CONFERENCE 1310-490-10 BOCES SERV STATE AID/DEMOGRAPHICS/COPY MACHINE 1310-500-10 SUPPLIES	2,000 21,732 1,559 3,256 3,280 9,879	1,849 17,459 9,197 106 2,199 3,280 6,012	2,000 28,325 13,080 1,000 5,385 3,345 8,480	2,000 28,100 11,620 1,000 5,175 3,500 8,180	- (225) (1,460) - (210) 155 (300)
	TOTAL	41,706	40,102	61,615	59,575	(2,040)
	BUSINESS ADMINISTRATION SUBTOTAL	712,563	690,972	743,313	694,905	(48,408)
	PREPARED BY DANIELLE PLACELLA	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

AUDITING	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS Audit activities are among the most crucial aspects of monitoring the School District's financial operations. The Board of Education annually appoints a school claims auditor, an internal auditor and an external auditor. Each reports directly to the Board and, along with the advisor Audit Committee, assists the Board in its role of fiscal governance. The School Claims Auditor is responsible for ensuring that only legitimate claims against the District are paid. The Claims Auditor ensures that proper documentation and itemization are provided, the payment is for a legal purpose, and the transaction was properly authorized prior to approving the voucher or invoice for payment. The Internal Auditor's responsibilities include development of a risk assessment of District operations, including a review of financial policies, procedures and practices, and the testing and evaluation of District internal controls. The External Auditors perform the annual financial statement audit. They also are consulted to discuss issues such as accounting treatments of unfamiliar transactions and new legislative mandates, as well as to make recommendations for improvements in procedures.	EMPLOYEE COMPENSATION 1320-160-10 HOURLY: SCHOOL CLAIMS AUDITOR					
	TOTAL	-	-	-	-	-
BENEFITS One of the most important responsibilities of the Board of Education is to ensure that the District's financial resources are being used efficiently and effectively toward meeting the District's educational goals. The District's auditors offer a valuable service by providing the Board with technical advice and expertise to ensure compliance with applicable laws and regulations, the proper safeguarding of assets, the dissemination of reliable and accurate financial reports and the understanding and implementation of strong internal control systems.	OTHER THAN EMPLOYEE COMPENSATION 1320-451-10 CLAIMS AUDITOR	16,555	15,316	18,250	18,000	(250)
	1320-452-10 INTERNAL AUDITOR	30,881	39,834	34,500	34,750	250
	1320-453-10 ANNUAL FINANCIAL AUDIT SERVICES	35,400	30,350	39,000	40,000	1,000
	TOTAL	82,836	85,500	91,750	92,750	1,000
	AUDITING SUBTOTAL	82,836	85,500	91,750	92,750	1,000
PREPARED BY DANELLE PLACELLA		DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

TREASURER	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS The Treasurer is the custodian of all monies belonging to the District. The Treasurer ensures that all monies received by the District are deposited in designated banks and disburses monies only after the receipt of a signed warrant or a duly certified payroll. As the chief accounting officer for the District, the Treasurer has the duty to maintain detailed accounting records showing the status of each appropriation; prepare and present to the Board of Education monthly reconciliation reports for each fund to bank statements; prepare and present budget status reports for revenue and appropriation accounts; prepare the annual financial statement; record budgetary transfers; handle District borrowings and investments. A Deputy Treasurer is appointed to assume these responsibilities and duties in the absence of the Treasurer. This position is held by the Assistant Superintendent for Business, with no additional compensation.	EMPLOYEE COMPENSATION 1325-160-10 SALARY: DISTRICT TREASURER	110,234	112,439	114,688	115,551	863
	TOTAL	110,234	112,439	114,688	115,551	863
BENEFITS To assure that an accurate financial picture of the District is presented, monthly Treasurer's reports are submitted to the Board of Education. By requiring the Treasurer to authorize all disbursements, there is assurance that they will be made properly. A closely monitored cash flow system insures maximum income from District investments	OTHER THAN EMPLOYEE COMPENSATION 1325-401-10 CONTRACT SERVICE	966				-
	1325-430-10 TRAVEL/CONFERENCE	745	933	1,000	1,000	-
	1325-500-10 OFFICE SUPPLIES	853	1,220	1,250	1,250	-
	TOTAL	2,563	2,153	2,250	2,250	-
	TREASURER SUBTOTAL	112,797	114,592	116,938	117,801	863
PREPARED BY DANELLE PLACELLA		DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

PURCHASING	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS The Katonah Lewisboro School District employs one full time civil service staff member to oversee all purchasing within the district. This staff member writes bids for the procurement of supplies, materials and contract services. In addition, this staff member seeks out and participates in cooperative bids with other municipalities as a means of ensuring cost-efficient purchasing.	EMPLOYEE COMPENSATION 1345-160-10 PURCHASING AGENT/CLERICAL -Salaries: Clerica -Hourly: Clerica -Overtime: Clerical	82,352	80,403	83,939	83,202	(737)
	TOTAL	82,352	80,403	83,939	83,202	(737)
BENEFITS To assure that the District purchases equipment, supplies, materials and contractual services at the most competitive prices, the District utilizes cooperative bidding services and NYS Office of General Services to secure high volume discounts. Legal Notices - cost of publishing legal notice of bids. Travel and Conference - the purchasing clerk attends and participates in conferences and purchasing workshops to keep apprised of developments and opportunities related to competitive bidding.	OTHER THAN EMPLOYEE COMPENSATION 1345-408-10 ADVERTISING/LEGAL NOTICES & CONTRACT SERVICES 1345-430-10 TRAVEL/CONFERENCE 1345-490-10 BOCES SERVICES - COOPERATIVE BIDDING 1345-500-10 SUPPLIES	4,287 50 100	1,956 19 - 100	4,850 50 500 100	4,850 50 500 100	- - - 100
	TOTAL	4,437	2,075	5,400	5,500	100
	PURCHASING SUBTOTAL	86,790	82,478	89,339	88,702	(637)
	PREPARED BY DANIELLE PLACELLA	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

LEGAL, CONTRACT ADMINISTRATION, NEGOTIATIONS	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS General & Labor Counsel - Ingerman Smith LLP CSE Counsel - Thomas, Drohan, Waxman, Petigrow & Mayle, LLP The retainer to Ingerman Smith, L.L.P. pays for general services such as contract review, attendance at Board meetings, policy review, contract negotiations, personnel matters and special projects such as information on legislation regarding students with disabilities, vendor contracts, and access to public records or policy manual updates. Other expenses are incurred for specific litigation in which the District is involved. Funds for administration and arbitration of contractual matters are included. Costs associated with legal fees vary from year to year depending upon the number of claims brought against the District.	EMPLOYEE COMPENSATION					
	TOTAL					
BENEFITS The District's administration, including Central Office and Building Administrators, maintains constant contact with counsel. Other fees - include the cost of litigation and arbitration associated with lawsuits and/or resolution of personnel grievances and claims Attorney fees - CSE litigation - cost of defending claims which develop regarding challenges on student's Individualized Educational Plan. CSE expenses are based upon prior experience.	OTHER THAN EMPLOYEE COMPENSATION					
	1420-453-10 HEARING OFFICERS	61,568	3,299	70,000	50,000	(20,000)
	1420-454-10 RETAINER - SCHOOL ATTORNEY	81,150	82,775	85,000	86,000	1,000
	1420-456-10 OTHER FEES/REIMBURSABLES - ATTORNEY	30,585	25,451	75,000	70,000	(5,000)
	1420-457-10 ATTORNEY FEES - BOND COUNSEL	-	-	8,500	8,500	-
	1420-458-10 ATTORNEY FEES - CSE LITIGATION	201,688	225,233	300,000	310,000	10,000
	1420-459-10 INVESTIGATIVE SERVICES	-	-	500		(500)
	TOTAL	374,990	336,758	539,000	524,500	(14,500)
	LEGAL, CONTRACT ADMINISTRATION, NEGOTIATIONS SUBTOTAL	374,990	336,758	539,000	524,500	(14,500)
	PREPARED BY DANIELLE PLACELLA	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

PERSONNEL	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS The Office of Human Resources ensures compliance with the administrative regulations of our collective bargaining agreements and proper administration of our personnel practices. Key functions include: maintaining personnel files and certification papers for employees, processing of requests for salary credits, recruitment of qualified employees in both teaching and non-teaching areas. The Office of Human Resources prepares various reports for the state and federal government. The Assistant Superintendent for Human Resources will work closely with the Superintendent to provide leadership for and management of the HR office. Responsibilities include coordination of district hiring, research and analysis of HR issues, and the monitoring of HR mandates related to personnel. We continue to budget for BOCES services in the areas of staff recruitment and certification review, the Employee Assistance Program and labor relations.	EMPLOYEE COMPENSATION 1430-100-10 STAFF SALARIES -Salary: Assistant Superintendent -Human Resources -Salaries: Clerical -Hourly: Clerical -Overtime: Clerical	300,260	302,450	359,990	335,384	(24,606)
		300,260	302,450	359,990	335,384	(24,606)
BENEFITS An accurately managed personnel office ensures compliance with appropriate sections of the law and helps the District keep accurate seniority and certification records for all its employees. Recruitment expenses are incurred to help the District in its attempt to obtain the highest quality employees. Included in the BOCES contract services is the Employees Assistance Program. Employee Assistance Programs have been found to help employees in need of counseling and advice. This results in good employee morale and improved job performance. These are offered as a service of BOCES.	OTHER THAN EMPLOYEE COMPENSATION 1430-401-10 CONTRACT SERVICE 1430-408-10 ADVERTISING/LEGAL NOTICES 1430-430-10 TRAVEL/CONFERENCE 1430-490-10 BOCES SERVICES - RECRUITMENT AND HR SERVICES 1430-502-10 SUPPLIES	5,000 543 1,549 100,803 2,176	5,000 249 590 101,628 1,443	- 600 1,850 114,117 2,200	- 600 2,100 120,000 2,600	- - 250 5,883 400
	TOTAL	110,071	108,910	118,767	125,300	6,533
	PERSONNEL SUBTOTAL	410,330	411,359	478,757	460,684	(18,073)
	PREPARED BY ALICE CRONIN	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

RECORDS MANAGEMENT OFFICER	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS The Records Management Officer maintains district-wide student and personnel records in accordance with New York State Records Retention and Disposition schedules and Board policies. Further, the Officer assists in the retrieval of records to respond to requests from families and from other districts for student records, and in response to Freedom of Information requests. A stipend is no longer offered for this work.	EMPLOYEE COMPENSATION 1460-160-10 STIPENDS: RECORDS MGT					-
		-	-	-	-	-
BENEFITS Requests for records from other schools and prospective employers are addressed in a timely manner. Records are maintained in an efficient manner and in accordance with New York State Records Retention policies. BOCES Services provides funding for continuing digital storage of district records.	OTHER THAN EMPLOYEE COMPENSATION 1460-400-10 CONTRACT SERVICE 1460-490-10-8300 BOCES SVCS: RECORDS MANAGEMENT	- 5,832	- 3,700	- 6,000	- 6,000	- -
	TOTAL	5,832	3,700	6,000	6,000	-
	RECORDS MANAGEMENT OFFICER SUBTOTAL	5,832	3,700	6,000	6,000	-
	PREPARED BY DANIELLE PLACELLA	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

PUBLIC INFORMATION	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS The District considers itself responsible for keeping its residents informed. Highlights of the information important to share include the progress of students, programs and plans, events and activities, and guides to assist community residents, parents, and students. In an effort to keep its stakeholders informed, the District disseminates a variety of materials, including but not limited to the following: 1. Electronic and printed budget information 2. Informational documents on significant educational issues and events 3. School District calendar - electronic layout 4. School District website 5. Materials for visual presentations 6. Press releases The District will continue to minimize the distribution of printed material -- relying on electronic distribution.	EMPLOYEE COMPENSATION 1480-160-10 PUBLIC INFORMATION STAFF - Salaries: Clerical - Public Information Assistant - Stipend: District Calendar - Stipends: Website	-	-	-	-	-
	TOTAL	-	-	-	-	-
BENEFITS In a community with approximately 18,100* residents, the Board of Education believes it has an obligation to use various media to reach and inform its citizenry. Rulings of the Commissioner of Education have given support to the Board's position that information may be legally provided through District expenditure. The District, like other enterprises, stands to improve its services by broad distribution of information. Contractual services include layout services and laminating costs. * Preliminary figures from US Census Bureau 2019	OTHER THAN EMPLOYEE COMPENSATION 1480-400-10 CONTRACTUAL SERVICES 1480-490-10 BOCES SERVICES - PRINTING/PUBLICATIONS 1480-500-10 SUPPLIES/POSTAGE	-	-	-	-	-
		85,215	85,532	89,700	101,500	11,800
		-	-	-	-	-
	TOTAL	85,215	85,532	89,700	101,500	11,800
	PUBLIC INFORMATION SUBTOTAL	85,215	85,532	89,700	101,500	11,800
PREPARED BY DANIELLE PLACELLA		DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

OPERATION & MAINTENANCE STAFF	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS Under the supervision of the Director of Operations and Maintenance and a General Foreman, the District currently has a staff of 46.75 FTE custodial, grounds, maintenance, print shop and clerical personnel to oversee the operational and physical plant and serve the needs of six school buildings and 11 athletic fields, 658,960 square feet under roof and 174 acres of property. The proposed staffing for SY 2020-2021 is to reduce by 1 FTE to 44.75, (plus 2 FTE for the director and the Foreperson) Custodian FTEs are assigned to each school building. The district maintains the LES building and grounds utilizing O&M staff from the HS, MS and Maintenance crews. Other services include salaries paid to custodial personnel for overtime for after school activities, snow removal, security checks of buildings, community use of facilities, and emergency work.	EMPLOYEE COMPENSATION 1620-160-10 OPERATIONS STAFF - Salary: Director - School Facilities - Salaries: Custodians - Hourly/Subs: Custodians - Overtime: Custodians 1621-160-10 MAINTENANCE STAFF - Salary: Director - School Facilities - Salaries: Maintenance Workers - Hourly/Subs: Maintenance Workers - Overtime: Maintenance Workers 1622-160-10 GROUNDS STAFF - Salaries: Grounds Workers - Overtime: Grounds Workers	2,539,200	2,516,333	2,660,102	2,690,252	30,150
		841,225	800,607	824,701	759,232	(65,469)
		170,041	183,535	174,652	177,036	2,384
		3,550,466	3,500,475	3,659,455	3,626,520	(32,935)
BENEFITS This Operations & Maintenance staff enables the District to maintain clean and safe facilities for the educational process and to provide the many support services requested. These include preparation and cleaning for school-related events and building use, as well as corrective and preventive maintenance, minor construction projects, grounds maintenance, field activities and all weather related tasks including snow removal. Substitute personnel are provided on a limited basis as needed. Work done by our maintenance staff is of high quality and can be arranged according to our scheduling needs, often more rapidly than relying on our more expensive private contractors.	OTHER THAN EMPLOYEE COMPENSATION					
	TOTAL					
	OPERATION & MAINTENANCE STAFF SUBTOTAL	3,550,466	3,500,475	3,659,455	3,626,520	(32,935)
	PREPARED BY PAUL CHRISTENSEN	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

OPERATION & MAINTENANCE - EQUIPMENT	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS Equipment tailored to the task helps reduce the need for additional personnel and allows existing staff to be more productive and efficient. Generally, newer equipment is safer to use and minimizes risk	EMPLOYEE COMPENSATION					
	TOTAL					
BENEFITS The request for equipment includes: <ul style="list-style-type: none"> • Custodial Equipment: 1- Small Auto-scrubbers, a floor burnisher, Carpet extractor (all replacements) • Maintenance Equipment: Continued replacement of small HVAC units (replacement), professional grade power tools conditioning units, replacement of pumps for heating systems, and other necessary equipment • Grounds: 72" SCAG, lawn mower (replacement) • Safety Equipment: Equipment associated with security in our schools is now included in these codes. 	OTHER THAN EMPLOYEE COMPENSATION 1620 & 1621 & 1622 -200-10 EQUIPMENT	79,734	76,276	63,900	80,250	16,350
	TOTAL	79,734	76,276	63,900	80,250	16,350
	OPERATION & MAINTENANCE & GROUNDS - EQUIPMENT SUBTOTAL	79,734	76,276	63,900	80,250	16,350
	PREPARED BY PAUL CHRISTENSEN	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

OPERATION & MAINTENANCE - UTILITIES	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS Items included in this section are: Fuel Oil - Due to the wide fluctuations in oil prices, our estimate for next year indicates an average cost per gallon of \$2.55 per gallon; this number is based on consumption patterns and factors in the advantages of our conservation efforts including advanced building controls. In the event the price of fuel oil increases dramatically between now and next winter, the Board of Education may appropriate fund-balance (in this area) to address any shortfall. Electric - Prices are based upon an average rate per kilowatt-hour of 12.0 cents. The budgeted amount includes NYS delivery charge (transmission fees) including the anticipated NYSEG increase. The District participates in a consortium with other school districts to secure very competitive pricing for the supply of electricity, continuing to purchase 100% Certified Green Electricity. Water - Katonah Elementary School is the only building on town water.	EMPLOYEE COMPENSATION					
	TOTAL					
BENEFITS Utilities are needed to operate safe, warm, and properly lighted buildings. Telephone installations provide for safety and the efficient operation of the school district. The district continues to save energy by careful purchasing of energy efficient replacement components. Monitoring of energy consumption through the annual review, enrolling in NYSEDA programs and staying current in the advances in technology.	OTHER THAN EMPLOYEE COMPENSATION					
	1620-481-10 TELEPHONE	1,980	1,980	3,200	2,200	(1,000)
	1620-482-10 ELECTRICITY	470,563	423,752	508,253	516,479	8,226
	1620-483-10 HEATING OIL/NATURAL GAS	433,858	340,294	464,954	484,418	19,464
	1620-484-10 PROPANE	4,473	3,565	4,900	4,300	(600)
	1620-485-10 WATER	348	-	3,300	3,300	-
	1620-490-10 BOCES SERVICE - INTELLIPATH TELEPHONE SERVICE	77,820	68,378	85,610	80,100	(5,510)
	TOTAL	989,044	837,968	1,070,217	1,090,797	20,580
	OPERATION & MAINTENANCE - UTILITIES SUBTOTAL	989,044	837,968	1,070,217	1,090,797	20,580
	PREPARED BY PAUL CHRISTENSEN	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

OPERATION & MAINTENANCE - SERVICES AND CONTRACTS	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>Minor building repairs and improvements include the ongoing expenses incurred during the school year to keep the buildings safe and sound. Scheduled maintenance as part of our continuing repair and replacement programs include the following: roof repairs, replacement of exterior and interior doors and hardware, painting, restroom repairs, ceiling tile replacement, floor tile & carpet replacement, safety and security improvements, classroom and office renovations and other minor improvements to interior and exterior spaces.</p> <p>Contract services maintenance includes funds to care for ongoing operating expenses associated with fire detection and prevention systems, the electrical systems, SED regulations, HVAC systems, the wells and water systems and other infrastructure systems that require the expertise of a licensed inspector/contractor.</p> <p>Grounds work includes all field maintenance, fence replacement, sidewalk repair and paving improvements at all schools, including contract services associated with the application of environmentally friendly field care products as well as continuing and expanding our single stream recycling and composting programs district wide.</p> <p>Architect's fees and necessary consultation fees are for the ongoing facilities improvement work. The O&M audit line allows for consultation with outside experts as</p>	<p>EMPLOYEE COMPENSATION</p>					
	TOTAL					
<p>BENEFITS</p> <p>This section of the maintenance budget funds ongoing expenses incurred to keep the school buildings and grounds operational, functional, and safe during the school year.</p> <p>The projects are designed to maintain and improve the health, safety, and appearance of our buildings. They will either provide a more appropriate learning environment for our students, or they will save the District future operating expenses through energy conservation and proper maintenance.</p> <p>The Minor Building Repairs and Improvements code addresses infrastructure repairs and other capital improvements.</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p> <p>1620-420-10 INSURANCE - SCHOOL PROPERTY/ASSETS 163,975 170,213 180,450 187,500 7,050</p> <p>1620-430-10 TRAVEL CONFERENCE 12,935 17,602 14,500 15,500 1,000</p> <p>1620-402-10 CONTRACT SERVICE PROJECT SAVE 483,744 56,075 30,000 25,000 (5,000)</p> <p>1621-401-10 CONTRACT SERVICE 531,749 356,902 604,590 641,628 37,038</p> <p>1621-402-10 CONTRACT SERVICE - EQUIPMENT REPAIR 9,606 6,548 12,000 12,000 -</p> <p>1621-405-10 CONTRACT SERVICE - ARCHITECT/ENGINEER 6,354 19,856 40,000 30,000 (10,000)</p> <p>1621-430-10 TRAVEL/CONFERENCE 286 1,626 1,700 1,700 -</p> <p>1621-434-10 MINOR BUILDING REPAIRS/ IMPROVEMENTS 1,258,754 1,025,211 345,000 340,900 (4,100)</p> <p>1622-401-10 CONTRACT SERVICE - GROUNDS 309,631 741,658 358,000 306,000 (52,000)</p>					
	TOTAL	2,777,033	2,395,692	1,586,240	1,560,228	(26,012)
	OPERATION & MAINTENANCE - SERVICES AND CONTRACTS	2,777,033	2,395,692	1,586,240	1,560,228	(26,012)
	PREPARED BY PAUL CHRISTENSEN	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

OPERATION & MAINTENANCE - SUPPLIES	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS This section of the budget accounts for the purchase of soap, paper products, green cleaning products, floor finishes, microfiber cleaning supplies and supplies for safety and security. Building maintenance supplies include, fasteners, lumber, cement, roofing, plumbing, electrical, heating, ceiling/floor tile, paint and window glass replacement. Grounds and vehicle supplies include truck parts, tractor parts, small gas engine supplies, sand, salt, blacktop patch, organic field dressings, grass seed turf and field dressings.	EMPLOYEE COMPENSATION					
	TOTAL					
BENEFITS This allows our own custodial, maintenance, and grounds personnel to clean, alter, and maintain the buildings, grounds and equipment in an environmentally responsible, safe, and usable manner, keeping the vast majority of these activities cost-effectively in-house. Also included are supplies for maintaining the safety and security programs in the district	OTHER THAN EMPLOYEE COMPENSATION					
	1620-502-10 OFFICE SUPPLIES O&M & PROJ SAVE	89,947	144,961	45,210	43,560	(1,650)
	1620-506-10 CUSTODIAL/CLEANING SUPPLIES	125,510	135,395	101,000	156,000	55,000
	1621-500-10 OFFICE SUPPLIES	2,374	199	550	250	(300)
	1621-507-10 MAINTENANCE SUPPLIES	154,648	164,231	130,200	184,200	54,000
	1622-507-10 GROUNDS SUPPLIES	30,808	47,037	50,000	50,000	-
	TOTAL	403,287	491,824	326,960	434,010	107,050
	OPERATION & MAINTENANCE - SUPPLIES SUBTOTAL	403,287	491,824	326,960	434,010	107,050
	PREPARED BY PAUL CHRISTENSEN	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

CENTRAL STOREROOM	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS This function includes costs associated with maintaining and storing some bulk purchases including, printing/binding supplies and PPE. In addition, all mailings and many print jobs are processed through the central storeroom. All records that are required to be retained by the district are housed by this facility.	EMPLOYEE COMPENSATION 1660-160-10 STAFF SALARIES -Hourly: Warehouse Worker -Overtime: Warehouse Worker	-		3,800	3,800	-
		-	-	3,800	3,800	-
BENEFITS The District realizes substantial savings by purchasing in bulk, and then distributing it to each location. Important documents are maintained in a secure environment in which they can be readily retrieved.	OTHER THAN EMPLOYEE COMPENSATION 1660-500-10 SUPPLIES	3,425	1,457	3,000	2,500	(500)
	TOTAL	3,425	1,457	3,000	2,500	(500)
	CENTRAL STOREROOM SUBTOTAL	3,425	1,457	6,800	6,300	(500)
	PREPARED BY PAUL CHRISTENSEN	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

CENTRAL PRINTING & MAILING	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS All major mailings and most major printing jobs are processed through one central printing and mailing location. By processing our own mail, the district is able to take advantage of significantly reduced postage rates. In addition, most of our publications are produced in a very professional manner at this location. The cost of printing is managed much better by centralizing these services.	EMPLOYEE COMPENSATION 1670-160-10 STAFF SALARIES -Salary: Manager of Warehouse Services, Printing, Mailing -Salaries: Printer/Courier -Overtime: Printer/Courier	131,285	112,266	107,389	110,746	3,357
		131,285	112,266	107,389	110,746	3,357
BENEFITS Contract services include the costs of maintaining large printers, mailing machines, folding and collating machines, binding machines, and laminating machines. Supplies include the cost of paper, toner, staples, postage, etc. Documents such as the district calendar and other newsletters are now distributed in electronic form only. Based upon ever changing technology, the District utilizes multi-year lease/lease purchase contracts for our copy machines.	OTHER THAN EMPLOYEE COMPENSATION 1670-200-10 EQUIPMENT 1670-402 & 417 CONTRACT SERVICE & COPIERS 1670-490-10 BOCES PRINTING 1670-500-10 SUPPLIES		-	2,000	-	(2,000)
		24,804	27,197	44,565	44,598	33
		3,894	2,911	10,000	8,000	(2,000)
		23,934	18,514	27,000	20,000	(7,000)
	TOTAL	52,632	48,622	83,565	72,598	(10,967)
	CENTRAL PRINTING & MAILING SUBTOTAL	183,917	160,888	190,954	183,344	(7,610)
	PREPARED BY PAUL CHRISTENSEN	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

CENTRAL DATA PROCESSING	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS Support is provided for all existing administrative systems including, nVision, Horizon, IEP Direct, Connect ED, Data Warehousing, Infinite Campus (template production), Outlook, Aesop (substitute finder software system), the District website, Network Security, AIMS Web, and our maintenance management program. Network support will be provided by BOCES and an outside consultant.	EMPLOYEE COMPENSATION					
	TOTAL	-	-	-	-	-
BENEFITS Support for Infinite Campus, Data Warehousing, and research analysis will ensure access to the information needed to make appropriate decisions relative to student achievement and are invaluable when preparing State reports. BOCES services provide for the interconnectivity and computer hardware and software, and offer significant advantages to the District. BOCES expenses include the costs of supporting most existing administrative software and hardware systems mentioned above as well as spam filtering, maintenance of switches, telecommunication costs and remote back-up of district servers. By procuring a portion of these services through BOCES, the District is eligible for reimbursement through the state aid process.	OTHER THAN EMPLOYEE COMPENSATION					
	1680-401-10 CONTRACT SERVICES	13,531	12,000	15,000	13,936	(1,064)
	1680-490-10 BOCES SERVICES - NON-INSTRUCTIONAL COMPUTER	413,650	437,375	414,268	461,486	47,218
	1680-500-10 SUPPLIES	8,818	17,690	15,200	14,200	(1,000)
	TOTAL	435,998	467,065	444,468	489,622	45,154
	CENTRAL DATA PROCESSING SUBTOTAL	435,998	467,065	444,468	489,622	45,154
	PREPARED BY CHRISTOPHER NELSON	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

UNDISTRIBUTED EXPENSES - (Not allocated to a specific program)	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS To protect the assets of the District and to guard against liability actions, the Board of Education maintains a comprehensive insurance program. Policies include a multi-peril policy that protects against liability, fire, and theft. There is also a boiler and machinery policy as well as an umbrella policy. The District is a member of the New York Schools Insurance Reciprocal (NYSIR). There are approximately 350 districts participating in the program that self-insures many potential liabilities. The rates for 2021-22 represent the District's share of the total operating expenses and expected claims.	EMPLOYEE COMPENSATION					
	TOTAL					
BENEFITS Insurance protects the District from extraordinary losses as a result of fire, theft, or other liability. We are participating in the Reciprocal in order to stabilize our premiums, but more importantly to stop erosion of coverage. NYSIR hires or retains the services of consultants to provide technical support in areas such as engineering, safety, actuarial, claims processing, underwriting, legal and general management. School association dues include costs associated with keeping staff and the Board of Education up-to-date with developments in the areas of instruction, curriculum, negotiations, legislative, educational legislation, etc. Judgments and claims represent costs associated with tax certiorari claims (not previously reserved). BOCES Administrative and Capital charges represent our share of administrative costs associated with running Putnam Northern Westchester BOCES. In addition, all 18 component school districts share in the cost associated with facilities rental and capital improvements.	OTHER THAN EMPLOYEE COMPENSATION					
	1910-420-10 INSURANCE - GENERAL LIABILITY	167,403	173,142	183,500	185,000	1,500
	1920-400-10 SCHOOL ASSOCIATION DUES	27,818	21,573	29,000	28,500	(500)
	1930-400-10 JUDGMENT AND CLAIMS	31,760	-	50,000	50,000	-
	1981-490-10 BOCES SERVICES - ADMINISTRATIVE CHARGE	629,597	642,288	650,608	644,729	(5,879)
	1983-490-10 BOCES SERVICES - CAPITAL CHARGE	41,049	59,468	69,665	72,051	2,386
	TOTAL	897,627	896,471	982,773	980,280	(2,493)
	UNDISTRIBUTED EXPENSES SUBTOTAL	897,627	896,471	982,773	980,280	(2,493)
	PREPARED BY DANIELLE PLACELLA	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

BUDGET SUMMARY BY FUNCTION 2021-2022

REF. PAGE & CODE	DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	CHANGE IN BUDGET
1. 2010	CURRICULUM DEVELOPMENT & SUPERVISION	691,439	718,262	1,022,482	1,015,674	(6,808)
2. 2020	SUPERVISION - REGULAR SCHOOL	4,391,660	4,386,901	4,574,520	4,510,392	(64,128)
3. 2060	INNOVATION & RESEARCH	52,500	66,750	75,000	75,500	500
4. 2070	IN-SERVICE TRAINING - INSTRUCTION	362,224	428,479	577,288	589,592	12,304
5. 2110	TEACHING - KATONAH ELEMENTARY SCHOOL	3,944,192	4,109,647	4,171,337	4,442,339	271,002
6. 2110	TEACHING - INCREASE MILLER ELEMENTARY SCHOO	3,788,191	3,853,104	4,218,627	4,305,675	87,048
7. 2110	TEACHING - MEADOW POND ELEMENTARY SCHOOL	3,343,577	3,311,925	3,663,338	4,327,635	664,297
8. 2110	TEACHING - JOHN JAY MIDDLE SCHOOL	7,250,337	7,263,666	7,189,888	7,381,797	191,909
9. 2110	TEACHING - JOHN JAY HIGH SCHOOL	10,179,826	9,784,629	10,011,177	9,981,526	(29,651)
10. 2110	OTHER DISTRICTWIDE INSTRUCTIONAL	31,295	28,925	37,622	32,697	(4,925)
11. 2110	INSTRUCTIONAL EQUIPMENT	49,602	54,602	45,458	72,784	27,326
12. 2110	CONTRACTUAL SERVICES AND REPAIRS	37,291	37,684	61,430	56,403	(5,027)
13. 2110	TRAVEL/CONFERENCE	2,165	1,325	6,900	5,600	(1,300)
14. 2110	BOCES - SPECIALIZED SERVICES	251,314	221,760	289,048	290,000	952
15. 2110	INSTRUCTIONAL SUPPLIES	369,888	359,250	466,149	422,728	(43,421)
16. 2110	TEXTBOOKS	123,921	113,648	174,821	147,381	(27,440)

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

BUDGET SUMMARY BY FUNCTION 2021-2022

REF. PAGE & CODE	DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	CHANGE IN BUDGET
17. 2110	WORKBOOKS	143,640	98,260	148,817	156,698	7,881
18. 2250	SPECIAL EDUCATION - INSTRUCTIONAL	11,783,300	11,326,926	12,733,952	12,777,376	43,424
19. 2280	OCCUPATIONAL EDUCATION	349,909	332,879	371,397	417,496	46,099
20. 2330	TEACHING - SPECIAL SCHOOLS - DRIVER ED	4,275	5,250	6,500	6,500	0
21. 2610	SCHOOL, LIBRARY, & AUDIO VISUAL - SALARIES	629,214	677,707	703,368	706,134	2,766
22. 2610	SCHOOL, LIBRARY, & AUDIO VISUAL - CONTRACT SVS	139,385	176,706	180,963	181,891	928
23. 2620	EDUCATIONAL TELEVISION	0	3,200	0	0	0
24. 2630	COMPUTER ASSISTED INSTRUCTION	3,104,495	3,578,648	2,570,558	2,588,498	17,940
25. 2805	ATTENDANCE - REGULAR SCHOOL	51,208	54,935	57,255	57,063	(192)
26. 2810	GUIDANCE - REGULAR SCHOOL	2,039,814	2,044,370	1,947,896	1,947,680	(216)
27. 2815	HEALTH SERVICES - REGULAR SCHOOL	706,792	637,871	788,429	805,119	16,690
28. 2820	PSYCHOLOGICAL SERVICES - REGULAR SCHOOL	628,879	967,099	1,110,807	1,010,987	(99,820)
29. 2825	SOCIAL WORK SERVICES - REGULAR SCHOOL	648,067	668,528	691,075	692,318	1,243
30. 2850	CO-CURRICULAR ACTIVITIES	426,239	332,621	468,000	488,790	20,790
31. 2855	INTERSCHOLASTIC ACTIVITIES	1,010,998	890,593	1,139,735	1,142,250	2,515
	TOTAL INSTRUCTIONAL	\$56,535,636	\$56,536,149	\$59,503,837	\$60,636,523	\$1,132,686

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

CURRICULUM DEVELOPMENT AND SUPERVISION	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS These funds provide for staff coordination on curriculum improvement-related projects. The District plans and administers programs of professional learning and in-service education; secures and distributes instructional resources; and works with administrators and teachers to organize and coordinate grade-level, department, and District curricular and instructional efforts. Employees in this area prepare evaluation reports, coordinate educational research, help develop innovative projects, organize and administer the assessment programs, and support pupil personnel services. Special area consultants will support district wide curriculum revisions as necessary. 1/2 of the salary for each of the 5.0 staff developers is budgeted for in the 2010 codes and the other 1/2 is budgeted in to 2070 code. Funds have been allocated at all levels for summer curriculum work.	EMPLOYEE COMPENSATION 2010-100-10 STAFF SALAR ES -Salary: Assistant Superintendent -Salary: Clerical staff -Hourly: Curriculum Development	419,487	424,063	595,548	592,190	(3,358)
	TOTAL	419,487	424,063	595,548	592,190	(3,358)
BENEFITS The Curriculum Development and Supervision segment of the budget provides many benefits including but not limited to the following: 1. Supports improvement in the overall quality of teaching and learning through professional learning, curriculum development, and evaluation; 2. Provides assistance to teachers and administrators relative to projects deemed important to improve educational opportunities and outcomes for students; 3. Offers assistance to teachers, administrators, and Board of Education members in the presentation of evaluation data; 4. Provides opportunities for committees and task forces to develop and implement school improvement projects and programs; and 5. Promotes articulation and coordination of curriculum and instruction from grade level to grade level, department to department, special area to special area, and from school to school.	OTHER THAN EMPLOYEE COMPENSATION 2010-400-10 CONTRACT SERVICE 2010-430-10 TRAVEL/CONFERENCE 2010-490-10 BOCES SERVICES - CONSULTANTS/WORKSHOPS 2010-500-10 SUPPLIES	16,080 1,096 254,185 591	19,188 710 274,069 232	20,000 6,500 399,234 1,200	20,000 3,500 399,234 750	- (3,000) - (450)
	TOTAL	271,952	294,199	426,934	423,484	(3,450)
	CURRICULUM DEVELOPMENT AND SUPERVISION SUBTOTAL	691,439	718,262	1,022,482	1,015,674	(6,808)
	PREPARED BY MARY FORD	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

SUPERVISION - REGULAR SCHOOL	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS The building administration provides instructional leadership including but not limited to vision, support, and student achievement. The building administration provides overall support for students' academic achievement and success. Building administrators, as instructional leaders, assume responsibility for each and every student. The building administration focuses upon students, first and foremost, coordinates school activities, supervises and evaluates staff, provides support and professional development for curriculum and instruction, ensures appropriate student safety, discipline, and guidance, maintains records, analyzes student data, involves parents in their children's education, promotes positive school-community relations, allocates building resources to support student needs, ensures Board policies are implemented, coordinates NYS testing, oversees "Dignity for All Students Act" and collaborates with parent organizations. Civil service employees provide support services to ensure the successful operation of each school.	EMPLOYEE COMPENSATION					
	2020-100-10 DIRECTORS	442,096	452,769	483,507	475,275	(8,232)
	2020-100-10 PRINCIPALS/ASSISTANT PRINCIPALS	2,338,038	2,407,834	2,442,956	2,396,420	(46,536)
	2020-160-10 CLERICAL SUPPORT	1,216,346	1,211,809	1,219,790	1,216,688	(3,102)
	TOTAL	3,996,480	4,072,412	4,146,253	4,088,383	(57,870)
BENEFITS The major responsibilities and functions of the building administration include the development, implementation, and evaluation of the total school program; coordination with the overall Administrative Team to integrate school programs into the District wide mission; supervision of faculty and support personnel; student discipline and guidance; allocation of physical resources; public relations; and maintenance of proper records. The administration provides the motivation, initiative, planning, supervision and evaluation for programs operating within the schools. These programs include every area of the instructional program and curriculum including but not limited to the following: counseling, guidance, attendance, daily instruction and discipline. The teaching faculty is supervised, provided professional development to improve performance, and evaluated according to the program approved by the Board of Education. Programs focusing on facilitating school improvement are supported in every school. Funds in the 2020-400 budget code support costs associated with our School Resource Officer, as well as our greeters and the lobby visitor-pass technology	OTHER THAN EMPLOYEE COMPENSATION					
	2020-200-10 EQUIPMENT	1,000	-	-	2,000	2,000
	2020-400-10 CONTRACTUAL SERVICE	305,688	236,901	344,915	344,559	(356)
	2020-430-10 TRAVEL/CONFERENCE	2,868	1,531	13,750	7,450	(6,300)
	2020-500-10 SUPPLIES - DW	3,561	3,419	3,500	3,500	-
	2020-500-11 SUPPLIES - JJHS	17,410	14,571	20,315	19,624	(691)
	2020-500-12 SUPPLIES - JJMS	37,060	34,493	28,320	27,249	(1,071)
	2020-500-13 SUPPLIES - KES	6,646	10,186	5,867	5,717	(150)
	2020-500-15 SUPPLIES - MES	11,678	8,666	6,575	6,575	-
	2020-500-16 SUPPLIES - MPES	9,269	4,721	5,025	5,335	310
	TOTAL	395,180	314,489	428,267	422,009	(6,258)
	SUPERVISION - REGULAR SCHOOL	4,391,660	4,386,901	4,574,520	4,510,392	(64,128)
	PREPARED BY BUILDING PRINCIPALS/DIRECTORS	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

RESEARCH & INNOVATION	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS These funds have been included within the budget to encourage research and innovation relative to best practice in the areas of curriculum and instruction. Faculty, in coordination with staff developers, administrators and consultants, will use an action research model to investigate innovative methods and strategies designed to support the KLSD Learning Commitment.	EMPLOYEE COMPENSATION 2060-150-10 RESEARCH & INNOVATION	52,500	66,750	75,000	75,500	500
	TOTAL	52,500	66,750	75,000	75,500	500
BENEFITS Promotes learning experiences that are engaging, relevant, and take place in an active learning environment: <ul style="list-style-type: none"> • Encourage student curiosity, provide an appropriate level of intellectual challenge, assist students in moving towards increasing levels of independence, and provide students with appropriate feedback. • Demonstrate that lessons have purposes beyond test results and make recognizable connections to the lives of our students • Provide students with an opportunity to participate in collaborative, problem/project based activities that foster creativity, critical thinking, and increasingly sophisticated communication. 	OTHER THAN EMPLOYEE COMPENSATION					
	TOTAL	-	-	-	-	-
	RESEARCH & INNOVATION SUBTOTAL	52,500	66,750	75,000	75,500	500
	PREPARED BY MARY FORD	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

IN-SERVICE TRAINING - INSTRUCTION/STAFF DEVELOPMENT	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS This area of the budget is specifically associated with providing staff with effective, research-based instructional strategies and methodologies. A portion of the salaries for 5.0 Staff Developer positions are included in this code. 1/2 of the salary for each of these staff developers is budgeted for in the 2070 codes and the other 1/2 is budgeted in to 2010 code. Professional development will be conducted for K-12 teachers and teaching assistants. Topics will include literacy, science, social and emotional learning (SEL), equity, supporting all learners, 21st Century skill development, and technology integration, as well as other state and local initiatives. Funds are also included for mentoring new teachers.	EMPLOYEE COMPENSATION					
	2070-150-10 STAFF DEVELOPER/CURRICULUM	179,058	182,177	291,248	300,102	8,854
	2070-153-10 HOURLY: TEACHER STAFF DEVELOPMENT	91,649	170,702	111,000	149,000	38,000
	2070-154-10 HOURLY: TEACHING ASSISTANT STAFF DEVELOPMENT	7,844	7,258	14,000	7,900	(6,100)
	2070-163 HOURLY: STAFF DEVELOPMENT CLERICAL SUPPORT	4,333	4,915	5,200	5,500	300
	TOTAL	282,884	365,052	421,448	462,502	41,054
BENEFITS Our professional learning program provides our faculty with a rigorous, professional environment focused on continual improvement. The professional learning experiences we provide for faculty help to ensure that students have similar learning opportunities from one classroom to another, all centered around the goals of our Learning Commitment. Our staff is trained in effective instructional strategies that are designed to promote student engagement and deep learning.	OTHER THAN EMPLOYEE COMPENSATION					
	2070-405-10 CONTRACT SERVICE - CONSULTANTS	7,527	25,754	65,000	50,000	(15,000)
	2070-430-10 TRAVEL/CONFERENCE	29,534	26,155	45,340	33,490	(11,850)
	2070-490-10 BOCES SERVICES - CONSULTANTS/WORKSHOPS	20,631	4,350	24,500	28,000	3,500
	2070-500-10 SUPPLIES	21,648	7,168	21,000	15,600	(5,400)
	TOTAL	79,340	63,427	155,840	127,090	(28,750)
	IN-SERVICE TRAINING - INSTRUCTION SUBTOTAL	362,224	428,479	577,288	589,592	12,304
	PREPARED BY MARY FORD	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

TEACHING - KATONAH ELEMENTARY SCHOOL GRADES K-5	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET																		
<div>STATEMENT OF PROGRAM AND GOALS</div> <div>In the elementary schools, the success of our students is the number one priority. Teachers provide the expertise, professionalism, dedication, and commitment to support effective teaching and learning.</div> <div>For budget development purposes, we are allocating elementary classroom teachers at KES as follows: (PLEASE NOTE FINAL ENROLLMENT AND SECTIONING MAY VARY.)</div> <table><tr><td>Grade Level</td><td>Projected Enrollment</td><td>Number of Sections/Teachers</td></tr><tr><td>Grade 1</td><td>68</td><td>3</td></tr><tr><td>Grade 2</td><td>71</td><td>3</td></tr><tr><td>Grade 3</td><td>70</td><td>3</td></tr><tr><td>Grade 4</td><td>68</td><td>3</td></tr><tr><td>Grade 5</td><td>61</td><td>3</td></tr></table> <div>Kindergarten - Final Kindergarten sectioning will be completed at a later date, once actual registrations have been processed. Currently we are projecting that we will enroll 201 new kindergarten students across the three elementary schools. We have allocated 10.0 FTE teaching positions for kindergarten.</div> <div>N.Y.S. has mandated that students who are in need of support receive Response To Intervention (RTI) services. Through providing services via the District's approved RTI plan students will receive support within the general education setting based on their specific needs, identified through universal screening and on-going progress monitoring.</div> <div>Art, Music, PE, Library Media Specialists, ENL teachers and other interventionists help provide a well-rounded education to all of our elementary school students.</div>	Grade Level	Projected Enrollment	Number of Sections/Teachers	Grade 1	68	3	Grade 2	71	3	Grade 3	70	3	Grade 4	68	3	Grade 5	61	3	<div>EMPLOYEE COMPENSATION</div> <div>2110-120 & 2110-125-13</div> <div>SALARIES: GR K-5 TEACHER SALARIES: GR K-5 ART TEACHER SALARIES: GR K-5 PHYSICAL EDUCATION TEACHER SALARIES: GR K-5 MUSIC TEACHER SALARIES: GR K-5 RTI READING/MATH TEACHER SALARIES: GR K-5 ENL TEACHER</div> <div>2110-121-13</div> <div>KINDERGARTEN TEACHING ASSISTANTS</div> <div>2110-126-13</div> <div>NSTRUCTIONAL LEADERS</div> <div>2110-149-13</div> <div>SALARIES: SUBSTITUTE TEACHERS</div> <div>2110-161-13</div> <div>SALARIES: MONITORS/A DES</div>	3,629,747	3,752,378	3,796,928	3,807,762	10,834
	Grade Level	Projected Enrollment	Number of Sections/Teachers																					
	Grade 1	68	3																					
	Grade 2	71	3																					
	Grade 3	70	3																					
	Grade 4	68	3																					
Grade 5	61	3																						
2110-121-13	KINDERGARTEN TEACHING ASSISTANTS	145,191	143,415	194,677	201,039	6,362																		
2110-126-13	NSTRUCTIONAL LEADERS	18,776	14,328	29,232	28,944	(288)																		
2110-149-13	SALARIES: SUBSTITUTE TEACHERS	74,852	124,314	75,000	122,128	47,128																		
2110-161-13	SALARIES: MONITORS/A DES	75,626	75,213	75,500	282,466	206,966																		
TOTAL		3,944,192	4,109,647	4,171,337	4,442,339	271,002																		
<div>BENEFITS</div> <div>The benefits of the elementary schools' teaching and learning programs are numerous. Below please find a number of benefits that provide more illustrative examples.</div> <div>• Each child will receive instruction and develop appropriate skills and concepts in the communication skills of reading, writing, listening, and speaking; mathematics, social studies, science, health, library media and technology.</div> <div>• Each child will develop skills, knowledge, and appreciation in the fields of art, music, and physical education.</div> <div>• Each child will receive attention and support in order to develop and grow socially, emotionally and academically.</div>	<div>OTHER THAN EMPLOYEE COMPENSATION</div>																							
	TOTAL																							
	TEACHING - KATONAH ELEMENTARY SCHOOL SUBTOTAL		3,944,192	4,109,647	4,171,337	4,442,339	271,002																	
	PREPARED BY CRISTY HARRIS	DATE	April 21, 2021																					

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

TEACHING - INCREASE MILLER ELEMENTARY SCHOOL GRADES K-5			RESOURCES REQUIRED		2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET																		
STATEMENT OF PROGRAM AND GOALS			EMPLOYEE COMPENSATION																								
<p>In the elementary schools, the success of our students is the number one priority. Teachers provide the expertise, professionalism, dedication, and commitment to support effective teaching and learning.</p> <p>For budget development purposes, we are allocating elementary classroom teachers at IMES as follows: (PLEASE NOTE FINAL ENROLLMENT AND SECTIONING MAY VARY.)</p> <table><tr><td>Grade Level</td><td>Projected Enrollment</td><td>Number of Sections/Teachers</td></tr><tr><td>Grade 1</td><td>83</td><td>4</td></tr><tr><td>Grade 2</td><td>54</td><td>3</td></tr><tr><td>Grade 3</td><td>79</td><td>4</td></tr><tr><td>Grade 4</td><td>62</td><td>4</td></tr><tr><td>Grade 5</td><td>76</td><td>3</td></tr></table> <p>Kindergarten - Final Kindergarten sectioning will be completed at a later date, once actual registrations have been processed. Currently we are projecting that we will enroll 201 new kindergarten students across the three elementary schools. We have allocated 10.0 FTE teaching positions for kindergarten.</p> <p>NYS has mandated that students who are in need of support receive Response To Intervention (RTI) services. Through providing services via the District's approved RTI plan students will receive support within the general education setting based on their specific needs, identified through universal screening and on-going progress monitoring.</p> <p>Art, Music, PE, Library Media Specialists, ENL teachers and other interventionists help provide a well-rounded education to all of our elementary school students.</p>			Grade Level	Projected Enrollment	Number of Sections/Teachers	Grade 1	83	4	Grade 2	54	3	Grade 3	79	4	Grade 4	62	4	Grade 5	76	3	2110-120 & 2110-125-15SALARIES: GR K-5 TEACHER SALARIES: GR K-5 ART TEACHER SALARIES: GR K-5 PHYSICAL EDUCATION TEACHER SALARIES: GR K-5 MUSIC TEACHER SALARIES: GR K-5 RTI READING/MATH TEACHER SALARIES: GR K-5 ENL TEACHER		3,432,580	3,496,221	3,835,362	3,577,802	(257,560)
Grade Level	Projected Enrollment	Number of Sections/Teachers																									
Grade 1	83	4																									
Grade 2	54	3																									
Grade 3	79	4																									
Grade 4	62	4																									
Grade 5	76	3																									
			2110-121-15K NDERGARTEN TEACHING ASSISTANTS		182,385	136,634	181,533	195,471	13,938																		
			2110-126-15NSTRUCTIONAL LEADERS		14,082	19,104	29,232	28,944	(288)																		
			2110-149-15SALARIES: SUBSTITUTE TEACHERS		94,908	134,953	95,000	149,504	54,504																		
			2110-161-15SALARIES: MONITORS/A DES		64,236	66,193	77,500	353,954	276,454																		
			TOTAL		3,788,191	3,853,104	4,218,627	4,305,675	87,048																		
BENEFITS			OTHER THAN EMPLOYEE COMPENSATION																								
<p>The benefits of the elementary schools' teaching and learning programs are numerous. Below please find a number of benefits that provide more illustrative examples.</p> <ul style="list-style-type: none">• Each ch ld will receive instruction and develop appropriate skills and concepts in the communication skills of reading, writing, listening, and speaking; mathematics, social studies, science, health, library media and technology.• Each ch ld will develop skills, knowledge, and appreciation in the fields of art, music, and physical education.• Each ch ld will receive attention and support in order to develop and grow socially, emotionally and academically.																											
			TOTAL																								
			TEACHING - INCREASE MILLER ELEMENTARY SCHOOL SUBTOTAL		3,788,191	3,853,104	4,218,627	4,305,675	87,048																		
			PREPARED BY KERRY FORD		DATEApril 21, 2021																						

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

TEACHING - MEADOW POND ELEMENTARY SCHOOL GRADES K-5			RESOURCES REQUIRED		2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET														
STATEMENT OF PROGRAM AND GOALS In the elementary schools, the success of our students is the number one priority. Teachers provide the expertise, professionalism, dedication, and commitment to support effective teaching and learning. For budget development purposes we are allocating elementary classroom teachers at MPES as follows: (PLEASE NOTE FINAL ENROLLMENT AND SECTIONING MAY VARY.) <table><tr><td>Grade Level</td><td>Projected Enrollment</td><td>Number of Sections/Teachers</td></tr><tr><td>Grade 1</td><td>60</td><td>3</td></tr><tr><td>Grade 2</td><td>60</td><td>3</td></tr><tr><td>Grade 3</td><td>44</td><td>2</td></tr><tr><td>Grade 4</td><td>63</td><td>3</td></tr><tr><td>Grade 5</td><td>64</td><td>3</td></tr></table> Kindergarten - Final Kindergarten sectioning will be completed at a later date, once actual registrations have been processed. Currently we are projecting that we will enroll 210 new kindergarten students across the three elementary schools. We have allocated 10.0 FTE teaching positions for kindergarten. NYS has mandated that students who are in need of support receive Response To Intervention (RTI) services. Through providing services via the District's approved RTI plan students will receive support within the general education setting based on their specific needs, identified through universal screening and on-going progress monitoring . Art, Music, PE, Library Media Specialists, ENL teachers and other interventionists help provide a well-rounded education to all of our elementary school students.			Grade Level	Projected Enrollment	Number of Sections/Teachers	Grade 1	60	3	Grade 2	60	3	Grade 3	44	2	Grade 4	63	3	Grade 5	64	3	EMPLOYEE COMPENSATION 2110-120 & 2110-125-16SALARIES: GR K-5 TEACHER SALARIES: GR K-5 ART TEACHER SALARIES: GR K-5 PHYSICAL EDUCATION TEACHER SALARIES: GR K-5 MUSIC TEACHER SALARIES: GR K-5 RTI READING/MATH TEACHER SALARIES: GR K-5 ENL TEACHER 2110-121-16K NDERGARTEN TEACHING ASSISTANTS 2110-126-16NSTRUCTIONAL LEADERS 2110-149-16SALARIES: SUBSTITUTE TEACHERS 2110-163-16SALARIES: MONITORS/A DES TOTAL		3,046,436
Grade Level	Projected Enrollment	Number of Sections/Teachers																					
Grade 1	60	3																					
Grade 2	60	3																					
Grade 3	44	2																					
Grade 4	63	3																					
Grade 5	64	3																					

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

TEACHING - JOHN JAY MIDDLE SCHOOL - GRADE 6 - 8	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS <p>Middle School staffing costs are presented on this page. Teachers in the areas shown teach students in grades 6 through 8. Staff is shared among all three grade levels and, as needed, with JJHS. The middle school staffing provides a supportive transitional experience for children at various stages of early adolescence as they develop academically, socially, emotionally, and physically. Students are provided a rigorous academic education with significant emphasis on their social and emotional wellness and development. A teaming model is supported in grades 6 and 7. In grade 8, students benefit from a model of 5 periods of math and science every 4 days.</p> <p>Special education, guidance counselors, psychologists, social workers and additional support positions are listed in other budget codes</p>	EMPLOYEE COMPENSATION 2110-125 & 130-12 SALARIES: GR 6-8 TEACHER -Response to Intervention -Art -Tech/Home & Career -English -World Language/ENL -Health Education -Physical Education -Mathematics -Music -Science -Social Studies	6,811,690	6,869,307	6,728,854	6,893,981	165,127
	2110-126 & 136-12 TEAM LEADER STIPEND	74,552	62,174	71,542	77,078	5,536
	2110-149-12 SALARIES: SUBSTITUTE TEACHERS	158,030	125,842	155,000	175,000	20,000
	2110-161-12 SALARIES: MONITORS/A DES	206,065	206,343	234,492	235,738	1,246
	TOTAL	7,250,337	7,263,666	7,189,888	7,381,797	191,909
BENEFITS <p>The benefits of middle school teaching and learning are numerous. Below please find illustrative examples:</p> <p>The middle school focuses on the unique characteristics and needs of young adolescents and serves two primary purposes: academic excellence and personal/social development.</p> <p>Students are provided a challenging academic program that can differentiated as necessary.</p> <p>The middle school fosters citizenship where students are encouraged to actively participate in their learning and respect each other's opinions and differences.</p> <p>Students are offered a variety of academic and extracurricular activities throughout the year.</p>	OTHER THAN EMPLOYEE COMPENSATION					
	TOTAL					
	TEACHING - JOHN JAY MIDDLE SCHOOL SUBTOTAL	7,250,337	7,263,666	7,189,888	7,381,797	191,909
	PREPARED BY JEFF SWIATOWICZ	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

TEACHING - JOHN JAY HIGH SCHOOL	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS The high school program is dedicated towards providing students a rigorous and enriching experience designed to make them college and career ready while equipping them to take their place in a pluralistic democratic society.	EMPLOYEE COMPENSATION					
	2110-130-11 SALARIES: GR 9-12 TEACHER -Art -Business Education/Tech -English -World Language -Health Education -Physical Education -Mathematics -Music -Science -Social Studies -ENL	9,554,653	9,265,239	9,383,157	9,302,066	(81,091)
	2110-136-11 INSTRUCTIONAL LEADERS	39,120	31,844	40,600	40,205	(395)
	2110-149-SALAR ES: SUBSTITUTE TEACHERS	242,051	146,180	230,000	275,000	45,000
	2110-161-11 SALARIES: MONITORS/A DES	344,002	341,365	357,420	364,255	6,835
	TOTAL	10,179,826	9,784,629	10,011,177	9,981,526	(29,651)
BENEFITS The high school program finish is a comprehensive KLSD academically and socially enriched change enriching experience for students grade 9-12 consistent JJHS student outcomes include: High levels of academic achievement according to multiple assessment measures both quantitative and qualitative Programming that nurture talent beyond the classroom as well as providing targeted support for those ready to accelerate and those with special learning needs. A caring and dedicated staff trained and oriented towards helping students understand their place an experience as members of a pluralistic and Democratic society as well as the social and emotional skills to look inward and better discern who they are and what they value.	OTHER THAN EMPLOYEE COMPENSATION					
	TOTAL					
	TEACHING - JOHN JAY HIGH SCHOOL SUBTOTAL	10,179,826	9,784,629	10,011,177	9,981,526	(29,651)
	PREPARED BY STEVEN SICILIANO	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

OTHER DISTRICTWIDE INSTRUCTIONAL	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS Only the K-12 instructional leader's stipends are included in these budget codes. Other building leaders have been coded to the appropriate corresponding building or department code.	EMPLOYEE COMPENSATION 2110-156-10 STIPEND: GR K-12 NSTRUCTIONAL LEADERS	31,295	28,925	37,622	32,697	(4,925)
	TOTAL	31,295	28,925	37,622	32,697	(4,925)
BENEFITS Instructional leaders provides K-12 curriculum support to colleagues.	OTHER THAN EMPLOYEE COMPENSATION 					
	TOTAL					
	OTHER DISTRICTWIDE INSTRUCTIONAL SUBTOTAL	31,295	28,925	37,622	32,697	(4,925)
	PREPARED BY MARY FORD	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

INSTRUCTIONAL EQUIPMENT	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS In accordance with our policy associated with the accounting of fixed assets, the District classifies as equipment all parts, furniture, electronic equipment, computers, musical instruments, machinery, etc. which is valued at \$1,000 or more.	EMPLOYEE COMPENSATION					
	TOTAL					
BENEFITS Modern, up to date equipment is an integral part of the instructional process. It is necessary to order some equipment and furniture on a consistent basis to address depreciation. District wide equipment such as: Assault Runners, Concept II Rowers, Treadmills, HIITMillX, Peloton, Hip Thruster. Jupiter Wuphoniom Azumi Flute Wenger instrument cabinet Wenger Music Library Music Storage cabinet Sonar deep bass CNC for tech and art dept	OTHER THAN EMPLOYEE COMPENSATION					
	2110-200-10 EQUIPMENT - DISTRICTW DE - Instrumental and physical education	27,326	29,115	32,559	33,182	623
	2110-200-11 EQUIPMENT - JJHS	22,276	24,062	2,399	37,102	34,703
	2110-200-12 EQUIPMENT - JJMS	-				-
	2110-200 EQUIPMENT - ELEMENTARY	-	1,425	10,500	2,500	(8,000)
	TOTAL	49,602	54,602	45,458	72,784	27,326
	INSTRUCTIONAL EQUIPMENT SUBTOTAL	49,602	54,602	45,458	72,784	27,326
	PREPARED BY BUILDING PRINCIPALS & CHRISTIAN MCCARTHY	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

CONTRACT SERVICES AND REPAIRS	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS The districtwide equipment repair funds are used for the repair of all equipment not under specific service contracts. Funds budgeted under the title of District wide are for repairs to musical instruments. Contract expenses at JJHS provide for subject area memberships, exhibition, testing fees, fitness room maintenance, science equipment repairs, peer leadership training, accompanist fees, musical instrument tuning and repairs, repairs of audio/lighting/sound systems, etc. At JJMS, contract services include Unified Arts equipment repair costs, microscope and scale maintenance and repairs, Math Counts/Science Olympiad fees and musical instrument tuning and repairs. Contract expenses at the elementary schools include piano tuning and repairs to equipment.	EMPLOYEE COMPENSATION					
	TOTAL					
BENEFITS These contract services help to provide our students with music and art equipment that works properly. In addition, memberships and conferences provide students and staff with real life opportunities to apply their everyday learning.	OTHER THAN EMPLOYEE COMPENSATION					
	2110-401-10 CONTRACT SERVICES - DISTRICTW DE	9,150	8,270	17,000	15,000	(2,000)
	2110-401-11 CONTRACT SERVICES - JJHS	25,805	28,024	39,240	35,713	(3,527)
	2110-401-12 CONTRACT SERVICES - JJMS	2,201	625	4,390	4,890	500
	2110-401 CONTRACT SERVICES ELEMENTARY	135	765	800	800	-
	TOTAL	37,291	37,684	61,430	56,403	(5,027)
	CONTRACT SERVICES AND REPAIRS SUBTOTAL	37,291	37,684	61,430	56,403	(5,027)
	PREPARED BY BUILDING ADMIN. AND DIRECTORS	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

TRAVEL/CONFERENCE	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS A number of our staff members provide instructional services in a variety of different buildings. Staff members are reimbursed for their travel between buildings on any given day. Fees for reasonable travel expenses incurred during attendance at conferences are reimbursed to staff.	EMPLOYEE COMPENSATION					
	TOTAL					
BENEFITS Deploying staff across several buildings is sometimes necessary due to enrollment numbers, state requirements, and contractual requirements.	OTHER THAN EMPLOYEE COMPENSATION					
	2110-430-10 TRAVEL/CONFERENCE - IN DISTRICT MILEAGE REIMB	2,165	1,325	5,550	4,250	(1,300)
	2110-430-11 TRAVEL/CONFERENCE - JJHS	-	-	1,350	1,350	-
	TOTAL	2,165	1,325	6,900	5,600	(1,300)
	TRAVEL/CONFERENCE SUBTOTAL	2,165	1,325	6,900	5,600	(1,300)
PREPARED BY BUILDING PRINCIPALS AND DIRECTORS		DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

BOCES - SPECIALIZED SERVICES	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS The District requests a variety of BOCES specialized services to support our students in different areas. During the school year BOCES Specialized Services will provide a variety of support and programs, including (but not limited to) Environmental Education and Arts in Education.	EMPLOYEE COMPENSATION					
	TOTAL					
BENEFITS Utilizing the BOCES specialized services provides us with cooperative services reflecting quality personnel and resources of the highest caliber. Opportunities exist for teachers and students to gain services which might not otherwise be available.	OTHER THAN EMPLOYEE COMPENSATION					
	2110-490-10 BOCES SERVICES - DISTANCE LEARNING - ALTERNATIVE ED	27,909	39,188	45,746	45,000	(746)
	2110-492-10 BOCES SERVICES - ARTS IN ED/ENVIRONMENTAL ED	223,405	182,572	243,302	245,000	1,698
	TOTAL	251,314	221,760	289,048	290,000	952
	BOCES - SPECIALIZED SERVICES	251,314	221,760	289,048	290,000	952
PREPARED BY DANIELLE PLACELLA		DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

INSTRUCTIONAL SUPPLIES	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS The funds in this section of the budget are used to purchase departmental and general supplies for the High School, Middle School and all three elementary schools.	EMPLOYEE COMPENSATION					
	TOTAL					
BENEFITS The discretion given to principals through this process allows flexibility in the use of funds. These instructional supplies provide for the needs of our students and our teachers K-12 in all subject areas and departments. Budget for instructional supplies have been recalibrated to correlate to prior year expenses as well as new instructional material requests.	OTHER THAN EMPLOYEE COMPENSATION					
	2110-500-10 NSTRUCTIONAL SUPPLIES - DISTRICTWIDE	31,739	21,588	26,246	24,336	(1,910)
	2110-500-11 NSTRUCTIONAL SUPPL ES - JJHS	139,294	138,842	174,763	158,362	(16,401)
	2110-500-12 NSTRUCTIONAL SUPPL ES - JJMS	82,550	83,691	97,870	89,841	(8,029)
	2110-500 NSTRUCTIONAL SUPPL ES ELEM	116,305	115,129	154,586	135,349	(19,237)
	2110-582 COMPUTER SOFTWARE - JJHS		-	12,684	14,840	2,156
	TOTAL	369,888	359,250	466,149	422,728	(43,421)
	INSTRUCTIONAL SUPPLIES	369,888	359,250	466,149	422,728	(43,421)
	PREPARED BY BUILDING PRINCIPALS & DIRECTORS	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

TEXTBOOKS	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS School Districts have the authority to purchase and loan textbooks to all children residing in the District who satisfy certain requirements. At all District schools, new textbooks are being purchased for a variety of reasons, including the replacement of worn textbooks. In the elementary schools and at the middle school funds have been allocated to purchase classroom reading materials. At JJHS, replacement textbooks have been budgeted for multiple academic areas.	EMPLOYEE COMPENSATION					
	TOTAL					
BENEFITS Enables the District to provide the textbooks necessary for teachers to offer the programs and courses required by State regulations as well as locally-initiated courses. When appropriate and available electronic resources are utilized to supplement textbooks. The District receives state aid to defray expenses for textbooks and workbooks.	OTHER THAN EMPLOYEE COMPENSATION					
	2110-580-10 TEXTBOOKS - DISTRICTWIDE	8,120	9,260	11,000	10,000	(1,000)
	2110-580-11 TEXTBOOKS - JJHS	50,786	41,223	74,462	84,134	9,672
	2110-580-12 TEXTBOOKS - JJMS	7,888	5,991	10,063	9,172	(891)
	2110-580 TEXTBOOKS ELEMENTARY	57,127	57,175	79,296	44,075	(35,221)
	TOTAL	123,921	113,648	174,821	147,381	(27,440)
	TEXTBOOKS SUBTOTAL	123,921	113,648	174,821	147,381	(27,440)
	PREPARED BY BUILDING ADMIN. AND DIRECTORS	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

WORKBOOKS	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS Student workbooks are a lower cost, consumable resource that supplement teaching and textbook learning. Workbooks are frequently used to help prepare students for NYS assessments.	EMPLOYEE COMPENSATION					
	TOTAL					
BENEFITS Consumable materials provide our students with the necessary tools to record individual thinking and learning.	OTHER THAN EMPLOYEE COMPENSATION					
	2110-581-10 WORKBOOKS - DISTRICTW DE	3,707	3,164	4,022	4,063	41
	2110-581-11 WORKBOOKS - JJHS	47,183	27,701	39,303	35,101	(4,202)
	2110-581-12 WORKBOOKS - JJMS	13,489	17,868	20,734	20,886	152
	2110-581 WORKBOOKS -ELEMENTARY	79,261	49,527	84,758	96,648	11,890
	TOTAL	143,640	98,260	148,817	156,698	7,881
	WORKBOOKS SUBTOTAL	143,640	98,260	148,817	156,698	7,881
	PREPARED BY BUILDING PRINCIPALS & DIRECTORS	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

SPECIAL EDUCATION - INSTRUCTIONAL	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS In order to meet the educational needs of the students currently in district programs, those returning from out-of-district placements, and those entering from pre-school special classes, our teachers and providers offer both inclusive and special class support models of instruction.	EMPLOYEE COMPENSATION					
	2250-100-10 SALARY: TEACHER DW	73,051	13,399		7,169	7,169
	2250-150-10 SALARIES: TEACHERS AND PSYCHOLOGISTS ASSIGNED TO SPEC FIC PROGRAMS	5,337,860	5,281,412	5,226,561	5,368,589	142,028
	2250-151-10 TEACH NG ASSISTANTS	1,693,136	1,695,351	1,725,139	1,699,800	(25,339)
	2250-152-10 SALARIES: SPEECH/LANG THERAPISTS	684,175	703,941	735,237	745,346	10,109
	2250-153-10 HOURLY: SPECIAL ED HOME/HOSPITAL TUTORS	145,868	132,983	150,000	150,000	-
	2250-161-10 SALARY: PHYSICAL THERAPIST/OCC. THERAPISTS	142,425	208,385	220,343	221,722	1,379
	2250-161-(11-16) SALARIES: TEACHER AIDES	1,014,293	1,123,208	1,170,072	1,040,150	(129,922)
	TOTAL	9,090,808	9,158,680	9,227,352	9,232,776	5,424
BENEFITS Our K-12 program is in compliance with New York State and Federal mandates. The continuum of services includes Consultant Teacher, Co-Teaching, Resource Room, Special Classes and Related Services. In addition, placements outside the District are available as recommended by the Committee on Special Education. The District receives state aid and federal funds to help defray these costs.	OTHER THAN EMPLOYEE COMPENSATION					
	2250-200-10 EQUIPMENT - DISTRICTW DE	4,874	5,996	5,000	5,000	-
	2250-400-10 CONTRACT SERVICE	509,361	317,460	517,000	433,000	(84,000)
	2250-430-10 TRAVEL/CONFERENCE	13,566	3,105	16,500	16,500	-
	2250-471-10 TUITION - NYS PUBLIC SCHOOL	145,888	170,814	365,000	365,000	-
	2250-472-10 TUITION - ALL OTHER	1,479,720	1,198,214	1,937,000	1,920,000	(17,000)
	2250-490-10 BOCES SERVICES - TUITION RELATED SERVICES	466,698	408,679	601,000	742,000	141,000
	2250-503-10 SUPPLIES, REFERENCE MATERIAL	72,385	63,978	65,100	63,100	(2,000)
	TOTAL	2,692,492	2,168,245	3,506,600	3,544,600	38,000
	SPECIAL EDUCATION - INSTRUCTIONAL SUBTOTAL	11,783,300	11,326,926	12,733,952	12,777,376	43,424
	PREPARED BY CATHERINE MCNULTY	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

CAREER AND TECHNICAL EDUCATION	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS This BOCES program provides career and technical education opportunities for students to develop and enhance job skills. Qualified students in grades 11 and 12 are able to attend the Career and Technical Education program at BOCES with a wide variety of courses including but not limited to health services, hospitality, forestry and culinary classes.	EMPLOYEE COMPENSATION					
	TOTAL					
BENEFITS This program provides students with options which are varied from the traditional high school curriculum. Hands-on applications coupled with a rigorous academic program provide students with authentic learning experiences. The budget for this area is calculated based upon "attendance data points" which span a 3-year period of time.	OTHER THAN EMPLOYEE COMPENSATION					
	2280-490-10 BOCES SERVICES - CAREER AND TECHNICAL EDUCATION	349,909	332,879	371,397	417,496	46,099
	TOTAL	349,909	332,879	371,397	417,496	46,099
	OCCUPATIONAL EDUCATION - SUBTOTAL	349,909	332,879	371,397	417,496	46,099
PREPARED BY DANIELLE PLACELLA		DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

TEACHING - SPECIAL SCHOOLS - DRIVER ED	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS The District arranges for students to receive driver's education instruction throughout the school year. Contractual money has been budgeted for the classroom instruction portion of this driver education program. The road instruction is provided concurrently.	EMPLOYEE COMPENSATION 2330-153-11 HOURLY: CLASSROOM INSTRUCTOR - DRIVERS ED					
	TOTAL	-	-	-	-	-
BENEFITS Our students receive direct instruction in the safe, lawful management of a motor vehicle. They practice driving in a supervised setting, and learn about the effects of alcohol, fatigue and drugs on the ability to safely operate an automobile. Successful completion of this class may result in insurance savings for our students and their families. Students reimburse the district for costs associated with the program.	OTHER THAN EMPLOYEE COMPENSATION 2330-401-11 CONTRACT SERVICE - CLASSROOM INSTRUCTOR	4,275	5,250	6,500	6,500	-
	TOTAL	4,275	5,250	6,500	6,500	-
	TEACHING - SPECIAL SCHOOLS - DRIVER ED SUBTOTAL	4,275	5,250	6,500	6,500	-
	PREPARED BY DANIELLE PLACELLA	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

SCHOOL LIBRARY & AUDIO VISUAL- SALARIES	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS Library media centers throughout the district provide resources to enhance and enrich the curriculum and instruction throughout our schools. Providing books, media, materials, and equipment, among other resources, the library media centers in our schools should serve as the "hubs" of the schools. Library skills are fostered including but not limited to research, independent study and the use of multimedia technology Library staffing includes school library media specialists and school library clerks. Overall, the library multimedia services contribute to the educational program in a number of ways including but not limited to the following: support and expand learning and instruction through the use of media resources in all areas of the curriculum; collaborate with classroom teachers on special projects; instruct students and assist staff in the use of media for respective needs and purchase, maintain, and circulate materials for use in the classroom and library.	EMPLOYEE COMPENSATION					
	2610-150-10 SALARIES: SCHOOL LIBRARY MEDIA SPECIALISTS	459,217	505,306	526,348	538,160	11,812
	2610-161-10 SALARIES: SCHOOL LIBRARY CLERKS	169,997	172,401	177,020	167,974	(9,046)
	TOTAL	629,214	677,707	703,368	706,134	2,766
BENEFITS The library media centers provide resources to enhance and enrich the curriculum and instructional program. Additionally, library skills such as independent study, research methodology, and exposure to a variety of multimedia and technology equipment support our students.	OTHER THAN EMPLOYEE COMPENSATION					
	TOTAL					
	SCHOOL LIBRARY & AUDIO VISUAL- SALARIES SUBTOTAL	629,214	677,707	703,368	706,134	2,766
	PREPARED BY BUILDING PRINCIPALS	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

SCHOOL LIBRARY & AUDIO VISUAL- CONTRACTUAL SERVICES AND SUPPLIES	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS Funds within this code are used to purchase reference material, a variety of library multi-media and audio-visual supplies including replacement bulbs, batteries, extension cords, etc. The library books segment of the budget includes funds necessary to ensure that the libraries of the various schools are current. In some instances, book titles are ordered to replace outdated or worn-out publications. In other cases, new editions are included in school libraries to further diversify and enrich the collection of books available. Increasingly, the school libraries serve the individual teacher and student in his/her classroom as well as provide an educational setting where students and teachers conduct research, prepare papers, and engage in technical or independent reading.	EMPLOYEE COMPENSATION					
	TOTAL					
BENEFITS These codes provide us with the ability to keep our libraries well stocked with the latest instructional materials for teacher and student use. In addition, materials are available for use in individual classrooms. interests and augment knowledge gained in classrooms through independent study. The various school libraries provide students with opportunities to explore individual for individual students as teachers utilize the collections of books. BOCES Services provide the district with involvement in the BOCES Library Media Center designed to support the instructional program through resources and materials. The District also subscribes to a number of reference databases offered through our local BOCES. The District receives state aid to defray expenses for Library Materials	OTHER THAN EMPLOYEE COMPENSATION					
	2610-200 EQUIPMENT: AUDIO/VISUAL	-	-	2,187	-	(2,187)
	2610-401-10 CONTRACT SERVICE	4,766	3,960	8,806	7,995	(811)
	2610-460-10 LIBRARY/AV LOAN PROGRAM	15,929	14,353	16,846	17,139	293
	2610-461-10 LIBRARY/AV LOAN PROGRAM - HARVEY	2,238	2,144	2,500	2,500	-
	2610-490-10 BOCES SERVICES	50,479	57,149	62,561	62,600	39
	2610-500-10 SUPPLIES	6,500	36,087	10,596	12,035	1,439
	2610-510-10 PERIODICALS/SUBSCRIPTIONS	30,700	29,603	34,412	34,691	279
	2610-520-10 REFERENCE & L BRARY	28,773	33,411	43,055	44,931	1,876
	TOTAL	139,385	176,706	180,963	181,891	928
	SCHOOL LIBRARY & AV- CONTRACTUAL SVS AND SUPPLIES SUBTOTAL	139,385	176,706	180,963	181,891	928
	PREPARED BY BUILDING PRINCIPALS	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

EDUCATIONAL TELEVISION	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS This page continues to be included in the budget document to track prior years expenses.	EMPLOYEE COMPENSATION 2620-156-11 ST PEND: TV STUDIO MANAGER	-	3,200	-	-	-
	TOTAL	-	3,200	-	-	-
BENEFITS	OTHER THAN EMPLOYEE COMPENSATION 2620-200-11 EQUIPMENT 2620-401-11 CONTRACT SERVICE 2620-200 & 500-10 EQUIPMENT & SUPPL ES	- - -	- - -	- - -	- - -	- - -
	TOTAL	-	-	-	-	-
	EDUCATIONAL TELEVISION - SUBTOTAL	-	3,200	-	-	-
	PREPARED BY DANELLE PLACELLA	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

COMPUTER ASSISTED INSTRUCTION	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS In support of our KLSD Learning Commitment, the latest technologies are to be used when they can create learning experiences that otherwise couldn't be created – experiences that nurture imaginative, innovative, critical, and ethical thinking. To create these opportunities, the district provides access to digital resources for all students, faculty, and staff connected through a modern high-speed Wi-Fi network. All classrooms are equipped with mobile devices and internet access. Interactive displays and presentation peripherals are also available to enhance teaching and learning, improve productivity, empower collaboration and expand communications. By providing technology, the district strives to prepare our students to be excellent communicators and learners in all environments, and to be thoughtful participants and creators in our world. The technology department staff includes a Director of Technology, a Data Analyst, a Network Specialist, a Help Desk Analyst, and a Computer Systems Manager. The buildings are supported with one fulltime Computer Aide (JJHS), a part-time Computer Aide at each elementary school and a Technology Teaching Assistant (JJMS) to support growing student needs related to technology usage.	EMPLOYEE COMPENSATION 2630-100 151 160 STAFF SALAR ES -Director of Technology -Computer Systems Manager -Teaching Assistant 2630-161-10 TECHNOLOGY SUPPORT -Network Support Specialists -Data Analyst -Computer Aides -Helpdesk Analyst	266,904	276,040	324,792	331,498	6,706
		391,374	452,525	425,876	432,423	6,547
	TOTAL	658,278	728,565	750,668	763,921	13,253
BENEFITS Funds in these codes will provide resources outlined in year two of the adopted district technology plan. These resources include: • Upgrading digital projectors to interactive flat panels in remaining JJHS classrooms. • Expanding new mobile devices for all 12th grade students. • Access Point upgrades for all school buildings to support Wi-Fi 6 standards. • Support for the development of Digital Learning Environments and professional learning opportunities for teachers and staff. • Ongoing support and maintenance for all computer systems, including software, hardware, data integrity and network security.	OTHER THAN EMPLOYEE COMPENSATION 2630-200-10 EQUIPMENT 2630-400-10 CONTRACT SERVICES 2630-430-10 TRAVEL/CONFERENCE 2630-462-10 STATE A DED COMPUTER SOFTWARE 2630-490-10 BOCES SERVICES - INSTRUCTIONAL COMPUTERS 2630-491-10 BOCES SERVICES - IPA 2630-500-10 SUPPLIES	7,998	179,764	110,000	110,000	-
		265,693	290,334	334,500	314,544	(19,956)
		4,992	1,945	6,600	3,425	(3,175)
		106,645	117,987	141,370	154,208	12,838
		1,544,417	1,918,367	934,120	949,100	14,980
		209,712	67,983	-	-	-
		306,760	273,703	293,300	293,300	-
	TOTAL	2,446,217	2,850,083	1,819,890	1,824,577	4,687
	COMPUTER ASSISTED INSTRUCTION SUBTOTAL	3,104,495	3,578,648	2,570,558	2,588,498	17,940
	PREPARED BY CHRISTOPHER NELSON	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

ATTENDANCE - REGULAR SCHOOL	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS Daily attendance and period-by-period attendance information is collected at all schools. Teachers collect student attendance each period and enter into Infinite Campus. The high school attendance clerk follows up with late notices, absent notes, and class cuts. This information is given to the Assistant Principals for follow-up. This is done to assure adherence to attendance requirements set forth by NYSED. Such accurate and timely information is also critical in the event of an emergency, including evacuation and reunification with families. These responsibilities are shared among middle school and elementary school clerical staff.	EMPLOYEE COMPENSATION 2805-161-10 STAFF SALAR ES -Salaries: Clerical -Hourly: Clerical -Overtime: Clerical	51,208	54,935	57,255	57,063	(192)
	TOTAL	51,208	54,935	57,255	57,063	(192)
BENEFITS The attendance staff maintains an accurate record of attendance at the high school. This allows us to monitor student attendance class by class. This information is crucial in the implementation of a proactive intervention with at-risk students.	OTHER THAN EMPLOYEE COMPENSATION					
	TOTAL					
	ATTENDANCE - REGULAR SCHOOL SUBTOTAL	51,208	54,935	57,255	57,063	(192)
	PREPARED BY STEVEN SICILIANO	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

GUIDANCE - JJHS/JJMS	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS Students receive counseling on both academic and personal issues. School counselors work with students both individually and in groups and attend meetings with academic teachers. Counselors act as a resource on the Response to Intervention (RTI) Teams and at the Committee on Special Education and act as the case manager for 504 students. Transition programs for students are developed and implemented by counselors for students who are moving into different schools or out to college and career. The counselors participate in various workshops/professional development and attend conferences. In summary, counselors support students by coordinating with parents, teachers and administrators to best serve the interest of the child or adolescent. Salaries provide for school counselors as well as clerical personnel in counseling offices. The guidance office supervises the instruction for students in need of educational services in the home.	EMPLOYEE COMPENSATION					
	2810-150-10 GUIDANCE -Salaries: Guidance Counselor JJHS -Salaries: Guidance Counselor JJMS -Salaries: Director of Guidance	1,660,270	1,700,159	1,571,882	1,567,791	(4,091)
	2810-153-10 HOURLY: TUTORS	26,136	7,675	22,000	25,000	3,000
	2810-161-10 CLERICAL	271,916	264,181	270,814	273,364	2,550
	TOTAL	1,958,322	1,972,015	1,864,696	1,866,155	1,459
BENEFITS Contractual funds pay for the fees in professional organizations, college and career software programs and home tutoring for students during extended absences. This code also includes the annual cost of the Student Management System - Infinite Campus.	OTHER THAN EMPLOYEE COMPENSATION					
	2810-400-10 CONTRACT SERVICE	76,517	68,535	77,300	76,500	(800)
	2810-430-11 TRAVEL/CONFERENCE	393	-	800	500	(300)
	2810-490-10 BOCES SERVICES - COLLEGE CL NIC	-	-	100	-	(100)
	2810-500-10 SUPPLIES	4,582	3,820	5,000	4,525	(475)
	TOTAL	81,492	72,355	83,200	81,525	(1,675)
	GUIDANCE - REGULAR SCHOOL SUBTOTAL	2,039,814	2,044,370	1,947,896	1,947,680	(216)
	PREPARED BY MARISA MERLINO	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

HEALTH SERVICES - REGULAR SCHOOL	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS The Health Services Department is responsible for the administration of all physical examinations, as well as visual and auditory screening tests. The department provides acute care to those students and staff who are injured or become ill, manage chronic medical conditions, including the administration of medications, maintain state mandated student health and immunization records and participate on Crisis Response teams. Additionally, the nurses at the middle and high schools manage the medical requirements for athletic participation. The budget for Health Services - Other Districts - allows the district to make mandated payments to other school districts for providing health services to Katonah Lewisboro resident students attending parochial or private schools outside the district.	EMPLOYEE COMPENSATION 2815-160-10 REGISTERED NURSES	464,662	413,132	518,004	501,444	(16,560)
	TOTAL	464,662	413,132	518,004	501,444	(16,560)
BENEFITS Physical examinations are given to any students (not electing to get a physical on their own) desiring to participate in athletics and to K, 2nd, 4th, 7th and 10th grade students, as well as all new entrants. Visual and auditory screening tests are administered to all students and first aid emergency treatment is provided as required. In addition to payments made for health services to other districts, contracted services include funds for the district's school physician, calibration or repair of district equipment and resources to comply with mandated screenings.	OTHER THAN EMPLOYEE COMPENSATION 2815-200-10 EQUIPMENT	-	-	3,750	12,000	8,250
	2815-400-10 CONTRACT SERVICE	7,681	7,572	17,000	17,000	-
	2815-405-10 SCHOOL PHYSICIAN	22,691	20,700	24,000	24,000	-
	2815-409-10 HEALTH SERVICES - OTHER DISTRICTS	192,082	167,159	205,000	205,000	-
	2815-430-10 TRAVEL/CONFERENCE	1,624	4,253	4,725	4,725	-
	2815-500-10 SUPPLIES	18,052	25,055	15,950	40,950	25,000
	TOTAL	242,130	224,739	270,425	303,675	33,250
	HEALTH SERVICES - REGULAR SCHOOL SUBTOTAL	706,792	637,871	788,429	805,119	16,690
	PREPARED BY CHRISTIAN MCCARTHY	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

PSYCHOLOGICAL SERVICES - REGULAR SCHOOL	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS School psychologists conduct mandated testing as part of the eligibility determination for special education classification. They also conduct evaluations every three years as part of a multidisciplinary process to determine a student's continued eligibility for services. Additionally, school psychologists identify student learning and social-emotional difficulties, collaborate with teachers in identifying effective instructional and behavioral interventions, and assist parents in supporting the efforts of their children. They also participate in the development of pre-referral intervention plans. School psychologists act as chairperson for Committee on Special Education meetings.	EMPLOYEE COMPENSATION 2820-150-10 PSYCHOLOGISTS SALARIES	628,879	967,099	1,110,807	1,010,987	(99,820)
	TOTAL	628,879	967,099	1,110,807	1,010,987	(99,820)
BENEFITS Conducts mandated psychological evaluations. Offers assistance to students with learning and behavioral issues. Provides a resource for teachers in the development of alternate teaching strategies for students not progressing at expected rates. Provides school-related services required by federal and state regulations with respect to students with disabilities. Provides crisis intervention and support to students, staff and parents. To a modest degree, federal grants help to defray a portion of the cost of mandated counseling and psychological services.	OTHER THAN EMPLOYEE COMPENSATION 2820-430-10 TRAVEL/CONFERENCES 2820-490-10 BOCES SHARED PSYCHOLOGIST	- -	- -	- -	- -	- -
	TOTAL	-	-	-	-	-
	PSYCHOLOGICAL SERVICES - REGULAR SCHOOL SUBTOTAL	628,879	967,099	1,110,807	1,010,987	(99,820)
	PREPARED BY CATHERINE MCNULTY	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

SOCIAL WORK SERVICES - REGULAR SCHOOL	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS School social workers establish positive relationships with families as a means of facilitating social and academic continuity for the students. Social Workers establish ties to other agencies in the community in order to be able to call upon their resources when the services are requested by the school or family. Social Workers prepare social histories and provide mandated school-based counseling. In addition, Social Workers provide training and counseling for families.	EMPLOYEE COMPENSATION 2825-150-10 SOCIAL WORKER SALAR ES	648,067	668,528	691,075	692,318	1,243
	TOTAL	648,067	668,528	691,075	692,318	1,243
BENEFITS <ul style="list-style-type: none"> • Enlists the assistance of other community agencies on behalf of students' families. • Provides crisis intervention and support to students, staff and parents. • Provides mandated and school-based counseling. 	OTHER THAN EMPLOYEE COMPENSATION					
	TOTAL					
	SOCIAL WORK SERVICES - REGULAR SCHOOL SUBTOTAL	648,067	668,528	691,075	692,318	1,243
	PREPARED BY CATHERINE MCNULTY	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

CO-CURRICULAR ACTIVITIES	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS The schools within the district participate in a variety of co-curricular activities that complement the academic and social programs of the schools. Co-curricular programs include yearbook, newspaper, Science Olympiad, Campus Congress, and the fine and performing arts productions. As is the case in many budget codes, funds budgeted within this function are based upon an analysis of collective bargaining agreements and actual expenses incurred in prior school years.	EMPLOYEE COMPENSATION					
	2850-156-11 ST PENDS: CO-CURRICULAR - JJHS	190,781	137,899	200,000	210,000	10,000
	2850-156-12 ST PENDS: CO-CURRICULAR - JJMS	115,627	86,531	124,000	130,000	6,000
	2850-156-13 ST PENDS: CO-CURRICULAR - KES	9,055	5,509	13,000	14,000	1,000
	2850-156-15 ST PENDS: CO-CURRICULAR - IMES	9,584	5,197	13,000	14,000	1,000
	2850-156-16 ST PENDS: CO-CURRICULAR - MPES	10,836	7,951	13,000	14,000	1,000
	TOTAL	335,883	243,087	363,000	382,000	19,000
BENEFITS The co-curricular program enhances school spirit and morale. It does this by encouraging students to work harmoniously with others, by promoting constructive use of their leisure time, by developing positive leadership traits and by furthering their vocational interests as well as exploring new opportunities. The co-curricular program provides many opportunities for our students to pursue their passions, concentrate on a visual or performing art, or engage in the pursuit of altruistic and community minded projects.	OTHER THAN EMPLOYEE COMPENSATION					
	2850-400-10 CONTRACT SERVICES - MUSICALS	18,435	13,215	20,000	22,100	2,100
	2850-490-10 BOCES - CONSULTANTS - MUSICALS	52,027	60,187	60,000	56,065	(3,935)
	2850-500-10 SUPPLIES - MUSICALS	19,894	16,132	25,000	28,625	3,625
	TOTAL	90,356	89,534	105,000	106,790	1,790
	CO-CURRICULAR ACTIVITIES SUBTOTAL	426,239	332,621	468,000	488,790	20,790
	PREPARED BY BUILDING PRINCIPALS, DANELLE PLACELLA	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

INTERSCHOLASTIC ACTIVITIES	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-22 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS The Katonah-Lewisboro School District recognizes and support the importance of a quality interscholastic athletic program and considers athletics as an extension of the classroom. It is our mission to foster the quest for excellence by creating an educational and competitive experience within and atmosphere of sportsmanship. The athletic program is governed by the regulations established by the Commissioner of Education's basic code for extra-class activities. As a member school of the NYSPHSAA, our athletic program will field over 70 teams that are supported by more than 100 certified coaches.	EMPLOYEE COMPENSATION 2855-150-10 SITE COORDINATOR 2855-156-10 ST PENDS: COACH NG - ATHLETICS	20,944	16,000	24,000	24,000	-
		609,794	522,825	703,890	715,000	11,110
	TOTAL	630,738	538,825	727,890	739,000	11,110
BENEFITS Athletics is an essential component in the development of the whole child. Although most of our student athletes will complete their athletic career here at John Jay, the lessons learned through athletic participation in organized sports programs are lifelong. It is the uniqueness of sports competition that provides completeness to the many virtues we aspire to in schooling our children. Hard work, dedication, cooperation, respect, teamwork, and sportsmanship are words that embody the benefits and value of participating in sports programs. To reach high standards of excellence, it is essential to work together toward a common goal. Our goal is to ensure that the student athletes, families, schools and communities continue to experience quality, productive and enjoyable athletic opportunities.	OTHER THAN EMPLOYEE COMPENSATION 2855-200-10 EQUIPMENT 2855-400-10 CONTRACT SERVICE 2855-402-10 CONTRACT SERVICE - EQUIPMENT REPAIR/REFURBISH 2855-405-10 CONTRACT SERVICE - TRAFFIC SERVICE & FACILITY RENTAL 2855-430-10 TRAVEL/CONFERENCE 2855-490-10 BOCES SERVICES - FEES/OFFICIALS 2855-500-10 SUPPLIES	30,295	19,162	24,000	24,000	-
		96,044	90,182	124,250	120,250	(4,000)
		-	10,562	7,000	7,000	-
		40,211	36,599	55,060	54,000	(1,060)
		19,886	5,056	7,000	6,000	(1,000)
		103,337	92,308	112,035	112,000	(35)
		90,487	97,899	82,500	80,000	(2,500)
	TOTAL	380,260	351,768	411,845	403,250	(8,595)
	INTERSCHOLASTIC ACTIVITIES - SUBTOTAL	1,010,998	890,593	1,139,735	1,142,250	2,515
	PREPARED BY CHRISTIAN MCCARTHY	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

BUDGET SUMMARY BY FUNCTION 2021-2022

REF. PAGE & CODE	DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	CHANGE IN BUDGET
1. 5510	DISTRICT-OPERATED TRANSPORTATION	3,999,720	3,697,914	4,134,224	4,178,838	44,614
2. 5530	GARAGE BUILDING	341,971	300,856	362,531	364,044	1,513
3. 7140	RECREATION	21,743	21,611	20,000	21,000	1,000
	TOTAL TRANSPORTATION & RECREATION	\$4,363,434	\$4,020,381	\$4,516,755	\$4,563,882	\$47,127

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

DISTRICT TRANSPORTATION SERVICES	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS This section of the budget provides all services, contracts and supplies needed to run and maintain the District's fleet of buses and vans. District-owned vehicles transport students to in-district schools and numerous out-of-district locations. The Transportation Supervisor's office includes the supervisor, assistant supervisor, head bus driver and dispatcher. Non-certified salaries include bus drivers, monitors and mechanics. The supervisor is responsible for overseeing the District operation to assure that all of our students receive the safest possible transportation in a dependable cost efficient manner, offer a readily accessible means for transportation problems to be resolved, and ensure compliance with all NYSED, DMV and DOT regulations.	EMPLOYEE COMPENSATION					
	5510-160-10 SALARY: TRANSPORTATION SUPERVISOR	102,553	112,264	117,911	118,798	887
	5510-161-10 TRANSPORTATION OFFICE - CLERICAL	209,079	186,744	232,082	217,606	(14,476)
	5510-162-10 BUS/VAN DRIVERS	2,966,480	2,764,502	2,998,341	3,053,984	55,643
	TOTAL	3,278,112	3,063,510	3,348,334	3,390,388	42,054
BENEFITS The position of Transportation Supervisor provides the District with the services of a professional expert who ensures safe, dependable and cost-effective transportation services. The workload assumed by the Supervisor of Transportation has enabled our District staff to concentrate on their areas of responsibility. By maintaining a district-owned fleet, we guarantee flexible transportation services. Short in-district and out-of-district field trips are also made possible with this fleet. Contract services includes money for repairs, insurance, cleaning of the fleet, routing services, as well as bus driver training and bus driver physical examinations. The administration recommends a second proposition be included on the May 18th ballot for the continued planned replacement of our bus fleet. This proposition will include the purchase of 4 vans and 3 larger buses.	OTHER THAN EMPLOYEE COMPENSATION					
	5510-200-10 EQUIPMENT	-	53,902		2,000	2,000
	5510-400-10 CONTRACT SERVICES	135,919	49,053	117,100	107,000	(10,100)
	5510-411-10 BUS DRIVER TRAINING/PHYSICALS	8,702	11,546	15,500	14,500	(1,000)
	5510-413-10 WEATHER ADVISORY SERVICES	1,500	1,500	1,500	1,500	-
	5510-414-10 BUS ROUTING COMPUTER PROGRAMS	13,400	10,600	11,100	16,450	5,350
	5510-415-10 BUS TOWING	800	850	2,000	1,800	(200)
	5510-416-10 BUS WASHES	3,096	4,500	4,500	4,600	100
	5510-420-10 INSURANCE	94,337	94,600	100,000	100,000	-
	5510-430-10 TRAVEL/CONFERENCE	1,498	1,538	4,500	4,000	(500)
	5510-432-10 FIELD TRIPS - MEALS/TOLLS	2,811	3,369	6,000	4,500	(1,500)
	5510-481-10 TELEPHONE SERVICE	509	511	540	550	10
	5510-500-10 SUPPLIES	3,149	2,878	4,050	3,550	(500)
	5510-570-10 BUS PARTS & SUPPLIES	159,393	211,975	182,000	182,000	-
	5510-571-10 DIESEL FUEL/GASOLINE	256,663	138,717	275,000	285,000	10,000
	5510-572-10 OIL/LUBRICANTS	10,811	20,112	29,000	28,000	(1,000)
	5510-573-10 TIRES AND CHAINS	29,020	28,753	33,100	33,000	(100)
	TOTAL	721,608	634,404	785,890	788,450	2,560
	DISTRICT TRANSPORTATION SERVICES SUBTOTAL	3,999,720	3,697,914	4,134,224	4,178,838	44,614
	PREPARED BY NORA BELTRAN	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

GARAGE BUILDING	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>The District will budget for vehicles to transport over 3,100 students to approximately 40 locations. The locations include our schools, private schools, parochial schools, and BOCES. With voter approval of Board policy, students are transported if they live more than each of the following distances from their schools:</p> <p>Grades K through 5: .5 mile Grades 6 through 12: 1.0 miles</p> <p>The State also mandates that transportation services be provided to all resident private and parochial school students who attend school no more than 15 miles from their residence, and for students with disabilities aged 5 to 21, no more than 50 miles from their residence.</p>	<p>EMPLOYEE COMPENSATION</p> <p>5530-160-10 BUS MECHANICS</p>	312,879	283,279	331,631	337,484	5,853
	TOTAL	312,879	283,279	331,631	337,484	5,853
<p>BENEFITS</p> <p>Funds in these codes are allocated to address expenses associated with operating our bus garage and repairing and maintaining all of our vehicles. The majority of the expenses in these budget codes are associated with salaries for our automotive mechanics.</p>	<p>OTHER THAN EMPLOYEE COMPENSATION</p> <p>5530-200-10 EQUIPMENT</p> <p>5530-400-10 BUS PARTS COMPUTER PROG. & EQUIP. REPAIR</p> <p>5530-482-10 ELECTRIC SERVICE</p> <p>5530-483-10 HEATING OIL</p> <p>5530-500-10 SUPPLIES</p>	14,572	9,700	15,040	10,000	(5,040)
		3,884		4,200	4,200	-
		3,920	3,311	4,660	4,660	-
		6,203	4,566	6,500	7,200	700
		513	-	500	500	-
TOTAL		29,092	17,577	30,900	26,560	(4,340)
GARAGE BUILDING SUBTOTAL		341,971	300,856	362,531	364,044	1,513
PREPARED BY NORA BELTRAN		DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

RECREATION	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS These funds are budgeted to provide for custodial services required to open buildings for use for some community-based and school related programs. Examples include town summer camps and the town basketball programs.	EMPLOYEE COMPENSATION					
	7140-165-11 OVERTIME: CUSTODIAL - COMMUNITY SERVICE - JJHS	944	2,520	1,000	1,000	-
	7140-165-12 OVERTIME: CUSTODIAL - COMMUNITY SERVICE - JJMS	6,030	8,851	4,000	5,000	1,000
	7140-165-13 OVERTIME: CUSTODIAL - COMMUNITY SERVICE - KES	5,311	2,975	5,000	5,000	-
	7140-165-15 OVERTIME: CUSTODIAL - COMMUNITY SERVICE - IMES	4,722	2,049	5,000	5,000	-
	7140-165-16 OVERTIME: CUSTODIAL - COMMUNITY SERVICE - MPES	4,736	5,217	5,000	5,000	-
	TOTAL	21,743	21,611	20,000	21,000	1,000
BENEFITS These services help to establish the Katonah Lewisboro Union Free School District as the center of our community by providing access to our facilities and amenities. Agreements exist with both the Town of Lewisboro and the Town of Bedford which allow the school to use the town's facilities and the town to use the schools facilities.	OTHER THAN EMPLOYEE COMPENSATION					
	TOTAL					
	RECREATION SUBTOTAL	21,743	21,611	20,000	21,000	1,000
	PREPARED BY PAUL CHRISTENSEN	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

BUDGET SUMMARY BY FUNCTION 2021-2022

REF. PAGE & CODE	DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	CHANGE IN BUDGET
1. 9000	EMPLOYEE BENEFITS	29,968,396	28,666,637	31,640,629	32,475,857	835,228
2. 9711	SERIAL BONDS - SCHOOL CONSTRUCTION	2,167,150	2,175,838	2,150,188	2,169,951	19,763
3. 9730	BAN - OTHER	0	0	0	0	0
4. 9732	BAN - BUS PURCHASES	0	0	0	0	0
5. 9785	INSTALLMENT PURCHASE DEBT	534,318	534,318	534,319	534,320	1
6. 9901	TRANSFER TO SPECIAL AID FUND/CAPITAL FUND	1,207,128	2,173,165	1,990,000	1,670,000	(320,000)
	TOTAL UNDISTRIBUTED	\$33,876,992	\$33,549,958	\$36,315,136	\$36,850,128	\$534,992
	UNDISTRIBUTED - i.e. - Not allocated to a specific program					

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

EMPLOYEE BENEFITS	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	CHANGE IN BUDGET
<p>STATEMENT OF PROGRAM AND GOALS</p> <p>This program includes provisions for mandated employer contributions to the N.Y.S. Employees' Retirement System (classified staff), and to the N.Y.S. Teachers' Retirement System (certified staff).</p> <p>In addition, funding for FICA and Medicare FICA contributions, health benefits as required under collective bargaining agreements and other insurances, such as Workers' Compensation, Unemployment Insurance, and Disability Insurance are budgeted within this category.</p> <p>The District participates in the NYSHIP Empire Plan for health insurance and is self-insured for most dental expenses. Employee contributions for health insurance range from 8% to 25% of premium.</p> <p>Finally, the 9089 budget code includes funding for leave of absence payments for staff on approved leave as well as unused leave payments for retiring staff members (where applicable).</p>	EMPLOYEE COMPENSATION					
	TOTAL					
<p>BENEFITS</p> <p>The employee benefits offered by the District are comparable to those offered by surrounding districts, and they are sufficient to allow us to be competitive in the search for competent staff.</p> <p>Contribution rates for the retirement systems are set by the NYS Office of the Comptroller and are predicated on investment performance and member demographic experience. This year we are experiencing an increase in the employer contribution rate (TRS rate increasing from 9.53% of salary to an estimated 9.80% of salary).</p> <p>Employer contributions rate for FICA and Medicare FICA for calendar 2021 remain unchanged at 6.2 percent and 1.45 percent respectively. The earnings cap per employee subject to contribution for FICA for 2020 has increased from \$137,700 to 142,800.</p> <p>Health Insurance: our Health Insurance Company has informed us that our premiums will increase (depending on type of coverage) from between 2.71-4.17% for active employees during calendar year 2021. A portion of the district's responsibility has been offset by higher contributions on the part of staff.</p>	OTHER THAN EMPLOYEE COMPENSATION					
	9010-800-10 NYS EMPLOYEES RETIREMENT SYSTEM	1,637,036	1,807,433	1,978,962	2,249,881	270,919
	9020-800-10 TEACHERS RETIREMENT SYSTEM	4,737,997	3,954,845	4,770,326	4,828,928	58,602
	9030-800-10 SOCIAL SECURITY	4,149,972	4,140,277	4,433,120	4,541,255	108,135
	9040-800-10 WORKER'S COMPENSATION	402,922	409,147	415,282	424,075	8,793
	9050-800-10 UNEMPLOYMENT INSURANCE	18,768	60,121	36,750	90,000	53,250
	9055-800-10 DISABILITY INSURANCE	70,833	69,991	71,000	75,000	4,000
	9060-800-10 MEDICAL INSURANCE	15,876,187	15,349,256	16,700,476	16,993,994	293,518
	9061-800-10 MEDICARE REIMBURSEMENT PAYMENTS	1,156,895	1,276,443	1,336,740	1,451,262	114,522
	9065-800-10 SELF-INSURED BENEFITS	228,456	222,218	255,000	250,000	(5,000)
	9070-800-10 UNION WELFARE BENEFITS	472,644	487,692	486,750	495,000	8,250
	9089-180-10 RETIRE/TERM LEAVE PAYMENTS	729,555	408,403	668,285	595,416	(72,869)
	9089-401-10 RETIRE/TERM LEAVE PAYMENTS - Non-salary	487,131	480,812	487,938	481,046	(6,892)
	TOTAL	29,968,396	28,666,637	31,640,629	32,475,857	835,228
	EMPLOYEE BENEFITS SUBTOTAL	29,968,396	28,666,637	31,640,629	32,475,857	835,228
	PREPARED BY DANIELLE PLACELLA	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

DEBT SERVICE: SERIAL BOND - SCHOOL CONSTRUCTION	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS In order to build facilities and purchase fixed equipment, the District borrowed money to pay for these large expenditures over time. Presently, we are paying off principal and interest on construction bonds issued to fund district-wide projects. In 2012, the District refinanced \$6,295,000 of outstanding debt in order to take advantage of lower interest rates. As a result the District has saved an average of \$54,000 per year. In 2016, the District refinanced bonds due in 2025 totaling \$10,125,000 and saved in excess of \$125,000 per year for 9 years.	EMPLOYEE COMPENSATION					
	TOTAL					
BENEFITS Borrowing money provides the District with leverage to have the use of assets such as buildings immediately while paying for these items over a period up to thirty years.	OTHER THAN EMPLOYEE COMPENSATION					
	9711-600-10 SERIAL BONDS - SCHOOL CONSTRUCTION - PRINCIPAL	1,775,000	1,855,000	1,900,000	1,990,000	90,000
	9711-700-10 SERIAL BONDS - SCHOOL CONSTRUCTION - INTEREST	392,150	320,838	250,188	179,951	(70,237)
	TOTAL	2,167,150	2,175,838	2,150,188	2,169,951	19,763
	DEBT SERVICE: SERIAL BOND - SCHOOL CONSTRUCTION SUBTOTAL	2,167,150	2,175,838	2,150,188	2,169,951	19,763
PREPARED BY DANIELLE PLACELLA		DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

DEBT SERVICE: BAN - OTHER	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS Budget codes are utilized to account for the purchase of operations and maintenance vehicles, and transportation department equipment. 2013-2014 was our final year of paying down debt associated with the purchase of several vehicles.	EMPLOYEE COMPENSATION					
	TOTAL					
BENEFITS Borrowing money provides the District with leverage to have the use of assets such as these vehicles immediately while paying for these items over a period up to five years. Principal and Interest relative to these purchases were paid off in 2013-2014.	OTHER THAN EMPLOYEE COMPENSATION					
	9730-600-10 BAN - OTHER (PRINCIPAL)					
	9730-700-10 BAN - OTHER (INTEREST)					
	TOTAL					
	DEBT SERVICE: BAN - OTHER SUBTOTAL					
	PREPARED BY DANIELLE PLACELLA	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

DEBT SERVICE: BANS - BUS PURCHASES	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS Debt Service: BANS Bus purchase codes are utilized to account for the purchase of buses and vans for our transportation department.	EMPLOYEE COMPENSATION					
	TOTAL					
BENEFITS Borrowing money provides the District with leverage to replace aging buses based upon need. The overall geographic size of our district contributes to the need to replace buses regularly. All outstanding debt related to previously issued notes associated with bus purchases have been paid off.	OTHER THAN EMPLOYEE COMPENSATION					
	9732-600-10 BAN - BUS PURCHASES (PRINCIPAL)					
	9732-700-10 BAN - BUS PURCHASES (INTEREST)					
	TOTAL	-	-	-	-	-
	DEBT SERVICE: BANS - BUS PURCHASES SUBTOTAL	-	-	-	-	-
	PREPARED BY DANIELLE PLACELLA	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

DEBT SERVICE: INSTALLMENT PURCHASE DEBT	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS Lease Purchase for Energy Performance Contract.	EMPLOYEE COMPENSATION					
	TOTAL					
BENEFITS During the 2013-2014 school year the Board of Education entered into an Energy Performance Contract with Honeywell International Inc. to complete infrastructure energy upgrades and necessary improvements. In total approximately \$7.5 million in upgrades were completed throughout the entire district. Energy upgrades will result in efficiencies that will offset the debt service expense.	OTHER THAN EMPLOYEE COMPENSATION					
	9785-600-10 INSTALLMENT LEASE PURCHASE DEBT (PRINCIPAL)	375,999	385,361	394,961	404,804	9,843
	9785-601-10 INSTALLMENT LEASE PURCHASE DEBT - TECHNOLOGY					
	9785-700-10 INSTALLMENT LEASE PURCHASE DEBT (INTEREST)	158,319	148,957	139,358	129,516	(9,842)
	9785-701-10 INSTALLMENT LEASE PURCHASE DEBT - TECHNOLOGY					
	TOTAL	534,318	534,318	534,319	534,320	1
	DEBT SERVICE: INSTALLMENT PURCHASE DEBT SUBTOTAL	534,318	534,318	534,319	534,320	1
	PREPARED BY DANIELLE PLACELLA	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

DEBT SERVICE: TRANSFER TO SPECIAL AID FUND	RESOURCES REQUIRED	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	CHANGE IN BUDGET
STATEMENT OF PROGRAM AND GOALS A \$1,500,000 Transfer to Capital has been included to pay for the following: Funds associated with the transfer to capital allow the district to maintain critical infrastructure and recognize state aid on allowed expenses. <ul style="list-style-type: none"> • JJHS Auditorium interior renovations • JJHS bleacher replacement in gymnasium • KES fire suppression system upgrade • JJMS recess /grass practice field • Continued replacement of HVAC equipment, • Continued district-wide renovations or improvements to domestic water supply systems including but not limited to piping, well pump replacement and/or storage tank renovation or replacement and filtration • Renovations/repairs as identified in the 5-year Capital Improvement Plan • Emergency systems, including, standby generators, energy storage, off the grid emergency lighting and emergency supplies storage. • Renovations to bathrooms, classrooms, hallways, roofs, doors, floors, office upgrades, security systems, Asbestos Abatement, and masonry. • Installation of Energy Conservation Measures and Green House Reductions, including but not limited to lighting, renewable energy, Electric Vehicle infrastructure. • Continued upgrades to grounds including, fencing, paving, irrigation, brush clearing, large arborists projects, demolition of misc. unused structures. 	EMPLOYEE COMPENSATION					
	TOTAL					
BENEFITS Funds associated with the Special Aid Fund enable the district to provide continuous mandated services to our students during the summer months. Funds associated with the transfer to capital allow the district to maintain critical infrastructure and recognize state aid on these expenses as allowed.	OTHER THAN EMPLOYEE COMPENSATION 9950-900-10-8621 TRANSFER TO CAPITAL 9901-950-10 TRANSFER TO SPECIAL AID FUND	1,048,485 158,643	2,040,400 132,765	1,800,000 190,000	1,500,000 170,000	(300,000) (20,000)
	TOTAL	1,207,128	2,173,165	1,990,000	1,670,000	(320,000)
	DEBT SERVICE: TRANSFER TO SPECIAL AID FUND SUBTOTAL	1,207,128	2,173,165	1,990,000	1,670,000	(320,000)
	PREPARED BY DANELLE PLACELLA	DATE April 21, 2021				

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

BUDGET SUMMARY BY APPROPRIATIONS 2021-2022

DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2021-2022 BUDGET	CHANGE IN BUDGET
GENERAL SUPPORT	11,784,325	11,273,140	11,136,952	11,192,347	55,395
INSTRUCTIONAL	56,535,636	56,536,149	59,503,837	60,636,523	1,132,686
TRANSPORTATION	4,363,434	4,020,381	4,516,755	4,563,882	47,127
UNDISTRIBUTED	33,876,992	33,549,958	36,315,136	36,850,128	534,992
TOTAL APPROPRIATIONS	\$106,560,388	\$105,379,628	\$111,472,680	\$113,242,880	\$1,770,200

UNDISTRIBUTED - i.e. - Not allocated to a specific program



Revenue

2021-2022 Revenue Budget

	2020-21 Revenue	2021-22 Proposed Revenue	Increase or (Decrease) in Budgeted Revenues
Property Tax (including STAR)	97,948,497	99,700,394	1,751,897
Health Services	250,000	250,000	-
Insurance Refunds	15,000	15,000	-
Interest & Earnings	150,000	125,000	(25,000)
Rentals	153,000	160,000	7,000
Admissions & Fees	65,000	15,000	(50,000)
State Aid & Federal Aid	8,303,050	8,292,486	(10,564)
Refunds from BOCES	85,000	85,000	-
County Sales Tax	1,153,133	1,250,000	96,867
Miscellaneous	150,000	150,000	-
Committed Reserves	750,000	750,000	-
Appropriated and Undesignated Fund Balance	2,450,000	2,450,000	-
Total	111,472,680	113,242,880	1,770,200

Resulting Tax Levy Increase (Proposed)

Final Tax Levy is established by the Board of Education each July

2021-22 Revenue Budget

Fiscal Year		School Budget	State Aid Received	Percent of Total Budget
2012-13		112,996,167	6,631,197	5.87%
2013-14		114,879,543	6,966,079	6.06%
2014-15		111,162,832	7,464,219	6.71%
2015-16		108,731,720	7,640,992	7.03%
2016-17		105,994,936	8,511,048	8.03%
2017-18		106,809,945	8,172,683	7.65%
2018-19		108,692,382	8,329,245	7.66%
2019-20		110,169,072	8,354,092	7.58%
2020-21	Estimated	111,472,620	8,305,134	7.49%
2021-22	Projected	113,242,880	8,292,486	7.48%

Analysis of State Aid Received



Tax Rate

KATONAH-LEWISBORO SCHOOL DISTRICT

TAX LEVY HISTORY & ANALYSIS

*****2021-2022 Tax Forecast*****

TOWN	ASSESSED Year	ASSESSED VALUE	COUNTY E.Q. RATE	FULL VALUE	PERCENT SHARE	TAX SHARE	RATE PER 1,000	DOLLAR CHANGE	PERCENT CHANGE
BEDFORD 21-22	2020	177,700,303	10.83	1,640,815,355	34.32232%	34,219,489	192.5685	\$9.40	5.13%
BEDFORD 20-21	2019	177,177,903	11.07	1,600,523,062	33.13399%	32,454,250	183.1718	(\$6.14)	-3.24%
BEDFORD 19-20	2018	176,776,488	10.90	1,621,802,642	34.16916%	33,468,178	189.3069	(\$4.95)	-2.55%
BEDFORD 18-19	2017	175,540,355	10.24	1,714,261,279	35.38071%	34,107,102	194.2604	\$8.59	4.63%
BEDFORD 17-18	2016	175,261,807	10.50	1,669,160,067	34.46327%	32,541,415	185.6728	\$0.29	0.15%
BEDFORD 16-17	2015	174,359,627	10.22	1,706,062,886	34.83110%	32,332,229	185.3861	(\$8.53)	-4.40%
BEDFORD 15-16	2014	173,850,061	10.36	1,678,089,392	35.15202%	33,712,434	193.9167	\$0.60	0.31%
LEWISBORO 21-22	2020	295,107,736	9.88	2,986,920,405	62.47994%	62,292,744	211.0858	(\$0.14)	-0.06%
LEWISBORO 20-21	2019	295,445,358	9.60	3,077,555,813	63.71150%	62,404,452	211.2227	\$5.31	2.58%
LEWISBORO 19-20	2018	297,653,618	10.02	2,970,594,990	62.58637%	61,302,405	205.9157	\$7.01	3.52%
LEWISBORO 18-19	2017	297,668,661	10.00	2,976,686,610	61.43595%	59,224,434	198.9078	\$1.58	0.80%
LEWISBORO 17-18	2016	298,909,829	9.88	3,025,403,128	62.46572%	58,982,298	197.3267	\$5.90	3.08%
LEWISBORO 16-17	2015	301,071,991	9.90	3,041,131,222	62.08796%	57,633,604	191.4299	(\$4.00)	-2.05%
LEWISBORO 15-16	2014	302,743,866	10.28	2,944,979,241	61.69037%	59,163,963	195.4287	(\$8.50)	-4.17%
NORTH SALEM 21-22	2020	47,924,344	97.00	49,406,540	1.03348%	1,030,382	21.5002	\$1.23	6.05%
NORTH SALEM 20-21	2019	47,926,710	100.00	47,926,710	0.99218%	971,823	20.2744	(\$0.36)	-1.75%
NORTH SALEM 19-20	2018	47,509,440	100.00	47,509,440	1.00096%	980,424	20.6364	\$0.74	3.72%
NORTH SALEM 18-19	2017	47,184,310	100.00	47,184,310	0.97384%	938,783	19.8961	(\$154.64)	-88.60%
NORTH SALEM 17-18	2016	5,000,819	11.17	44,770,090	0.92437%	872,823	174.5361	\$8.10	4.87%
NORTH SALEM 16-17	2015	4,995,149	11.39	43,855,566	0.89536%	831,123	166.4360	(\$18.44)	-9.97%
NORTH SALEM 15-16	2014	5,036,074	10.87	46,330,028	0.97050%	930,760	184.8736	(\$13.74)	-6.92%
POUND RIDGE 21-22	2020	19,710,069	19.05	103,464,929	2.16426%	2,157,779	109.4760	(\$0.37)	-0.34%
POUND RDGE 20-21	2019	19,281,562	18.46	104,450,498	2.16233%	2,117,972	109.8444	(\$5.25)	-4.56%
POUND RDGE 19-20	2018	19,092,945	17.93	106,486,029	2.24351%	2,197,489	115.0943	\$3.51	3.14%
POUND RDGE 18-19	2017	19,087,833	17.83	107,054,588	2.20950%	2,129,968	111.5877	\$4.82	4.52%
POUND RDGE 17-18	2016	18,984,524	18.26	103,967,820	2.14663%	2,026,924	106.7672	(\$0.06)	-0.06%
POUND RDGE 16-17	2015	18,991,012	17.74	107,051,928	2.18558%	2,028,781	106.8285	(\$4.10)	-3.70%
POUND RDGE 15-16	2014	18,908,330	18.11	104,408,227	2.18711%	2,097,538	110.9319	(\$9.86)	-8.17%
TOTALS 21-22	2020	540,442,452		4,780,607,230	100.00%	99,700,394			
TOTALS 20-21	2019	539,831,533		4,830,456,083	100.00%	97,948,497	-		
TOTALS 19-20	2018	541,032,491		4,746,393,101	100.00%	97,948,497			
TOTALS 18-19	2017	539,481,159		4,845,186,787	100.00%	96,400,287			
TOTALS 17-18	2016	498,156,979		4,843,301,104	100.00%	94,423,460			
TOTALS 16-17	2015	499,417,779		4,898,101,603	100.00%	92,825,737			
TOTALS 15-16	2014	500,538,331		4,773,806,888	100.00%	95,904,695			
TOTAL EXPENDITURES				113,242,880	1.59%	INCREASE OVER 20-21			
STATE REVENUE				8,292,486	7.32%	OF EXPENDITURES			
LOCAL REVENUE				2,050,000	1.81%	OF EXPENDITURES			
TOTAL STATE/LOCAL REV				10,342,486	9.13%	OF EXPENDITURES			
FROM FUND BALANCE & RESERVES				3,200,000	2.83%	OF EXPENDITURES			
TOTAL TAX LEVY				99,700,394	88.0%	OF EXPENDITURES			

Tax Rate Information