

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

An Engaging, Relevant, and Active Learning Environment



SUPERINTENDENT'S  
GENERAL FUND BUDGET 2023 – 2024

TO BE VOTED UPON  
TUESDAY, MAY 16, 2023

# KATONAH LEWISBORO UNION FREE SCHOOL DISTRICT

An Engaging, Relevant, and Active Learning Environment

## Superintendent's General Fund Budget 2023 – 2024

Marjorie Schiff, President  
Julia Hadlock, Vice President  
Rory Burke  
Elizabeth Geregthy  
Catharine Oestreicher  
William Rifkin  
Elana Shneyer  
Jake Sperling, Student Board Member

Adopted by Board of Education: \_\_\_\_\_

## ACKNOWLEDGEMENTS

The preparation of the annual budget is a substantial leadership responsibility. The development of the proposed 2023 – 2024 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.

Dr. Neill Alleva, Assistant Superintendent for Human Resources

Ms. Nora Beltran, Supervisor of Transportation

Ms. Mary Anne Carroll, Executive Assistant to the Superintendent

Ms. Alexandra Casabona, Assistant Superintendent for Student Support Services

Mr. Paul Christensen, Director of Operations and Maintenance

Ms. Ashlyn Field, Principal, Meadow Pond Elementary School

Ms. Kerry Ford, Principal, Increase Miller Elementary School

Dr. 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

Mr. Christopher Nelson, Director of Technology

Ms. Marisa Merlino, Director of Guidance

Ms. Kimberly Monzon, District Clerk

Ms. Amanda Ottly, Payroll and Benefits

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

Other building and department level administrators

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

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

*Mr. Andrew Selesnick*  
*Superintendent of Schools*

**Date:** February 17, 2023

**Memorandum To:** Board of Education Members

**From:** Andrew Selesnick, Superintendent of Schools

**Cc:** Neill Alleva, Asst. Superintendent for Human Resources  
Alexandra Casabona, Asst. Superintendent for Student Support Services  
Mary Ford, Asst. Superintendent for Curriculum and Instruction  
Danelle Placella, Asst. Superintendent for Business

**Re:** Superintendent's Proposed Budget: 2023-2024 School Year

We present the Superintendent's proposed budget for the 2023-24 school year. This budget will support the KLSD Learning Commitment and our continued pursuit of learning experiences for all students that are intellectually engaging, relevant, and that take place in an active learning environment. We continue to maintain three focus areas to further our Learning Commitment: 1) Diversity, Equity, Inclusion, and Belonging, 2) Social Emotional Learning and Wellness, and 3) Sustainability. This year, as we continue to be mindful of how children and young adolescents are managing their school experience following the pandemic, the administration is recommending additional support to ensure favorable class sizes K-12. The proposed budget provides appropriate support for every child in our schools.

The proposed budget is also mindful of our fiscal responsibilities to our community and remains well within the New York State tax levy cap.

## **Enhancements**

Enhancements in the proposed 2023-24 are categorized around our typical budget drivers: Enrollment and Class Size, School Program and Professional Learning, and Infrastructure, as follows:

### **Enrollment and Class Size:**

New staffing to support favorable class size includes:

- 3 additional elementary teachers
- 1 additional team in 6th grade (2 teachers)
- 1 additional team in 7th grade (2 teachers)
- 0.25 math teacher in 8th grade
- 1.0 ENL teacher, K-12
- Four contingency positions to be allocated if it becomes necessary to open additional sections due to changes in enrollment, course requests, or other circumstances.

### **School Program and Professional Learning:**

The proposed budget provides support in all the following areas:

- Implementation of next generation science standards, necessary resources, and assessment development, K-12
- Enhanced instructional strategies in K-12 mathematics
- Comprehensive K-12 literacy instruction
- Sustainability work with educators and students (including additional support for afterschool clubs and other student activities)
- Diversity, Equity, Inclusion, and Belonging initiatives
- KLSD's fourth Innovation Cohort to foster new instructional practices K-12

### **School Program and Professional Learning – Positions:**

The proposed budget provides additional positions as follows:

- ENL staffing to support growing enrollment
- Substance abuse counseling at secondary schools
- Monitoring of student safety and security at JJHS
- Enhanced instructional support for technology at the elementary level
- Additional coaches to increase modified sports offerings
- Reallocation of resources to support addition of a K-12 staff developer in Special Education

### **Infrastructure**

- Continued support for architect-approved flexible furniture for classrooms
- District-wide corridor and classroom flooring replacement
- District-wide bathroom, fixtures, tile, countertops, and plumbing fixture upgrades
- District-wide renovations or improvements to domestic water supply systems
- Projects from the 5-year building condition survey not included in the bond project.
- Addition of Communication Specialist position

## **OVERVIEW/BOARD OF EDUCATION GOALS**

In September 2022, the Board of Education adopted goals for the 2022-2023 school year. These two adopted goals have been a driving force behind the development of the Superintendent's budget:

### **2022– 2023 Board of Education Goals**

#### **Goal #1 Leadership**

The Board of Education will foster an inclusive, respectful, and welcoming environment at meetings and in the operations of our district to inspire collegiality, trust, and a shared sense of purpose strengthened by listening to multiple perspectives and being a presence within the community.

- The Board of Education will support the Superintendent's focus on a learning commitment that strives to foster:
  - intellectually engaging, relevant learning experiences in an active learning environment
  - thoughtful decision making that incorporates focused feedback to provide the best possible educational experiences to all KLSD students in response to all challenges and opportunities
  - a culture of shared commitment whereby conditions and practices in our schools are examined to foster equity, inclusion and justice and to promote a positive school climate in preparing all KLSD 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.

#### **Goal #2 Fiscal Stewardship**

The Board of Education shall endeavor to ensure excellence in academic and extracurricular programming through responsible fiscal stewardship by:

- Strategically planning for improvement to KLSD's infrastructure to meet the needs of current and future students.
- Adopting a budget that does not exceed the tax cap and is responsive to demographic trends and financial conditions.
- Providing oversight conducive to strengthened partnerships, sustainable contracts and management of district resources in an equitable, responsible, safe and sustainable manner that considers demographic trends and financial analysis.

## **2023-2024 PROPOSED SCHOOL BUDGET**

<b><u>Current</u></b> <b><u>2022-2023 Budget</u></b>	<b><u>Proposed</u></b> <b><u>2023-2024 Budget</u></b>	<b><u>Projected Increase</u></b>
\$115,778,990	\$119,988,980	3.64%

This represents an increase from the 2022-2023 budget in the amount of \$4,209,990. The proposed budget results in a tax levy in the amount of \$102,522,198. This represents an increase of \$1,573,008 over the 2022-2023 tax levy. The proposed tax levy is \$973,723 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 December of 2022, we were informed that our health insurance premium would have an increase for calendar year 2023 from between 12.45% - 14.91% for active employees. Premiums for 2024 are still unknown, and we have included funds to support the potential for continued increases. We have included \$19,103,214 for health insurance costs, this is a year-to-year increase of \$1,899,913.

#### **NYS Mandated Teachers & Employee Retirement System:**

A total of \$6,777,779 is included in the 2023-2024 budget to fund NYS Retirement System costs for our employees. In 2023-2024, we will experience a slight decrease in the NYS mandated Teachers Retirement System employer contribution rate. This results in a year-to-year decrease in retirement costs of \$351,868. Overall, retirement expenses make up just over 5.65% of the entire budget.

- The employer contribution rate for the New York State Teachers Retirement System (applicable to both teachers and administrators) is decreasing from 10.29% of total salary to 9.76% of total salary.
- The employer contribution rate for the Employees Retirement System (applicable to our support staff) varies 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 2023-2024 budget includes \$1,800,000 in funds associated with addressing maintenance projects and capital improvements, including but not limited to the following items:

- Continued support for architect-approved flexible furniture for classrooms
- District-wide corridor and classroom flooring replacement

- District-wide bathroom, fixtures, tile, countertops, and plumbing fixture upgrades
- District-wide renovations or improvements to domestic water supply systems
- Projects from the 5-year building condition survey not included in the bond project.

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. 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.

### **Utility Costs**

This Spring, the administration will seek 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 locks in rates for multiple years. In March of 2023, the district will secure and lock-in the supply of 100% Certified Green electricity. Precise rates are still unknown. 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, (NYSEG) and is regulated by New York Independent System Operator (NYISO).

We are budgeting for an increase of approximately 14% in the price of heating oil. The year-to-year increase is due to the volatility in crude oil pricing anticipated over the coming months. Our annual use of fuel has continued to drop through energy conservation measures and improved monitoring of our building management computer system contributing to the continuing reduction of our Green House Gas emissions; however, the improved energy efficiency does not outweigh the market volatility. 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

Level	Current October 2022	Projected September 2023	Change
Elementary	1,238	1,266	28
Middle School	662	687	25
High School	921	890	(31)
Total Students	2,821	2,843	22

## STAFFING MODIFICATIONS

Once enrollment was projected and programs were evaluated for the 2023-2024 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 2023-2024 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

The rationale behind the proposed increase of 3.0 FTE classroom teacher positions is to help maintain favorable class sizes. First, at MPES, there are currently two fourth grade sections. Current projections would have those classes moving to 5<sup>th</sup> grade at sizes of 26 and 27. The additional 1.0 FTE at MPES would allow for a third section of fifth grade and provide more favorable class sizes.

The two other recommended positions both relate to kindergarten enrollment. During budget season last year, the administration projected three kindergarten sections at KES. After budget adoption, and based on growing kindergarten enrollment, a contingency position was used to maintain appropriate class size. That contingency position in the 2022-2023 school year is now recommended to be incorporated as an additional 1.0 FTE into the 2023-2024 budget as this year’s kindergarten becomes next year’s first grade. Additionally, we are projecting high enough 2023-2024 Kindergarten enrollment to recommend 11 kindergarten sections district-wide (an increase of 1.0 over last year’s budget recommendation of 10 sections).

In summary: Budget-to-budget, there is an increase of 3.0 elementary teaching positions. Because of the increase of one kindergarten section, there is also the required increase of one 1.0 teaching assistant to support a kindergarten classroom:

- Addition of 3.0 Teaching positions
- Addition of 1.0 Teaching Assistant to support Kindergarten

### **Middle School and High School**

Middle school staffing is based upon the continuation of the teaming model at both the 6th and 7th grades and the sharing of staff between both the high school and middle school in some certification areas. Final staffing allocations at JJHS 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.

Specifically, for JJMS in the 2023-2024 school year, the administration is recommending an increase of one team (two teachers per team) in both 6<sup>th</sup> and 7<sup>th</sup> grades. The additional two teachers in 6<sup>th</sup> and 7<sup>th</sup> grade will help to maintain favorable class sizes and allow the school to continue to prioritize social emotional learning with our middle school students. (Of note, in the 2022-23 budget, two 6<sup>th</sup> grade positions were reduced. This year's recommendation would return those positions and add two more)

In addition, JJMS is recommending a 0.25 Math increase. This will allow for greater flexibility of scheduling and more balanced class sizes especially connected to Math 8 and Algebra.

Specifically, for JJHS, the administration is recommending a 0.3 overall reduction with small decreases emanating from Business Tech, Social Studies, and Performing Arts. JJHS is also recommending an increase of 2.0 monitors to increase student supervision related to safety.

In summary:

- Addition of 2.0 Middle School teachers Grade 6
- Addition of 2.0 Middle School teachers Grade 7
- Addition of 0.25 Middle School math teacher, Grade 8
- Reduction of 0.3 High School teachers overall
- Addition of 2.0 High School monitors

### **Special Education**

No budgetary staffing changes are recommended.

### **English as a New Language (ENL)**

Recommended staffing changes, K-12:

- Addition of 1.0 FTE ENL Teacher. Current budgeted ENL staffing is at 5.0 FTE for the district. However, during this school year, "6th period assignments" are being used to cover additional services necessitated by shifting enrollment and complexity of needs. Those "6th period assignments" equate to 0.4 FTE. The administration is recommending an increase of 1.0 FTE (inclusive of that 0.4 FTE) for the next school year. This would strengthen the district's flexibility in providing needed services and eliminate the need to rely on "6th period assignments." Like most districts in the region, KLSD continues to see enrollment growth in the ENL population as well as growing complexity in the types of needs that must be serviced.

## **Operations and Maintenance**

No budgetary staffing changes are recommended.

## **Technology**

The administration is recommending an increase of 0.87 FTE to support instructional technology at the elementary level. Currently, three Computer Aide positions support technology in the elementary schools. Each of these positions is a 0.71 FTE. The administration is recommending that these three part-time positions be replaced with three full-time teaching assistant positions. This transition will better support teachers and students with innovative practices associated with instructional technology.

- Addition of 0.87 in FTE

## **Communication Specialist**

The district currently uses a contract service position through BOCES to support its communication needs. The administration is recommending that the funding for this position be reallocated to become a 1.0 FTE district employee with increased responsibilities to include website support and management and amplification of communication services internally and externally.

- Additional 1.0 FTE

## **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 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 individual 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 \$11,011,782 for the 2023-2024 budget. We project our District will experience a significant increase in state aid (from the budgeted 2022-2023 figure) of approximately \$1,332,982. Please note, this projection is based on the NYS Governor's State Aid estimate and may change when the legislators come to agreement on the final budget.

- **Interest Income**

Interest rates associated with investments the District is allowed to make under New York State law have increased over the last year. As of this writing, we are projecting 2023-2024 interest income of \$900,000, which is significantly higher 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 2023-2024 school year will be approximately \$1,600,000. This is an increase in sales tax projected revenue from the prior year.

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

Analysis of our 2022-2023 expenses to date demonstrates that the Board of Education will be able to allocate \$2,450,000 to help offset the 2023-2024 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 \$17,466,782.

**SUMMARY OF PROPOSED 2023-2024  
EXPENDITURES BUDGET**

<b>2022-2023 Budget</b>	<b>2023-2024 Proposed Budget</b>	<b>Projected Increase</b>
115,778,990	119,988,980	3.64%

This proposed budget represents an overall budget-to-budget percentage increase of 3.64%.

**PROJECTED TAX LEVY**

Based upon the projected expenditure budget of \$119,988,980 (budget-to-budget increase of 3.64%) and a projected local revenue budget of \$17,466,782, the tax levy is estimated to increase to \$102,522,198.

The tax levy for the current year was \$100,949,190. If we are able to realize a tax levy of \$102,522,198, the year-to-year tax levy increase will be 1.56%.

The calculated NYS tax cap limit for the Katonah-Lewisboro Union Free School District for the 2023-2024 school year is \$103,495,921 or an increase of 2.52%. As you can see, we have recommended a budget that results in a tax levy which is more than \$973,723 less than the allowable limit.

**TAX RATES**

Assessed values of property in each of our four towns are not finalized until May 1<sup>st</sup> or June 1<sup>st</sup>, 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:

<b>Town</b>	<b>2022-23 Rate per \$1,000 of Assessed Value</b>	<b>2023-24 Rate per \$1,000 of Assessed Value</b>	<b>% Change from Previous Years</b>
Bedford	186.7983	191.8921	2.73%
Lewisboro	218.1548	218.4015	0.11%
North Salem	21.205	17.8652	-15.75%
Pound Ridge	108.0653	111.24	2.94%

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 2022-23 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 2023-2024 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 \$119,988,980. Said budget is within the tax cap limitations established by the State of New York in June 2011.

**Proposition # 2 (Vehicle 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 up to six vehicles including the following types of vehicles: (66) passenger electric or fuel bus (and/or a similar sized substitute), (18) passenger vans (and/or a similar sized substitute) (78) passenger buses (and/or a similar sized substitute) and/or an electric/hybrid vehicle (and/or a similar substitute) for a total cost not to exceed \$950,000 which sum shall be funded from current funds available within the general fund. Said funds to be transferred to the capital fund

# Statistics

# **ELEMENTARY CLASS SIZE PROJECTION AND SECTIONING**

## **DISTRICT-WIDE KINDERGARTEN**

GRADE	CURRENT OCTOBER 2022	STAFFING	AVERAGE CLASS SIZE	PROJECTED SEPTEMBER 2023	STAFFING	AVERAGE CLASS SIZE
K	205	11	18.6	208	11	18.9

## **INCREASE MILLER ELEMENTARY SCHOOL**

GRADE	CURRENT OCTOBER 2022	STAFFING	AVERAGE CLASS SIZE	PROJECTED SEPTEMBER 2023	STAFFING	AVERAGE CLASS SIZE
1	91	4	22.8	79	4	19.8
2	82	4	20.5	95	4	23.8
3	57	3	19.0	87	4	21.8
4	87	4	21.8	57	3	19.0
5	87	4	21.8	91	4	22.8
S.C.	8	2	4	7	2	3.5
<b>SUB TOTAL</b>	<b>412</b>	<b>21</b>		<b>416</b>	<b>21</b>	

## **KATONAH ELEMENTARY SCHOOL**

GRADE	CURRENT OCTOBER 2022	STAFFING	AVERAGE CLASS SIZE	PROJECTED SEPTEMBER 2023	STAFFING	AVERAGE CLASS SIZE
1	64	3	21.3	76	4	19.0
2	63	3	21.0	67	3	22.3
3	72	3	24.0	61	3	20.3
4	65	3	21.7	73	3	24.3
5	65	3	21.7	65	3	21.7
<b>SUB TOTAL</b>	<b>329</b>	<b>15</b>		<b>342</b>	<b>16</b>	

## **MEADOW POND ELEMENTARY SCHOOL**

GRADE	CURRENT OCTOBER 2022	STAFFING	AVERAGE CLASS SIZE	PROJECTED SEPTEMBER 2023	STAFFING	AVERAGE CLASS SIZE
1	56	3	18.7	56	3	18.7
2	63	3	21.0	60	3	20.0
3	61	3	20.3	69	3	23.0
4	51	2	25.5	62	3	20.7
5	61	3	20.3	53	3	17.7
<b>SUB TOTAL</b>	<b>292</b>	<b>14</b>		<b>300</b>	<b>15</b>	

## **SECONDARY ENROLLMENT**

GRADE	CURRENT OCTOBER 2022	PROJECTED SEPTEMBER 2023
6	206	223
7	253	207
8	203	257
<b>SUBTOTAL</b>	<b>662</b>	<b>687</b>
9	232	205
10	238	231
11	210	240
12	241	214
<b>SUBTOTAL</b>	<b>921</b>	<b>890</b>

	<u><b>2022-23</b></u>	<u><b>2023-24</b></u>
<b>GRAND TOTAL</b>	<b>2821</b>	<b>2843</b>



# 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 key 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:

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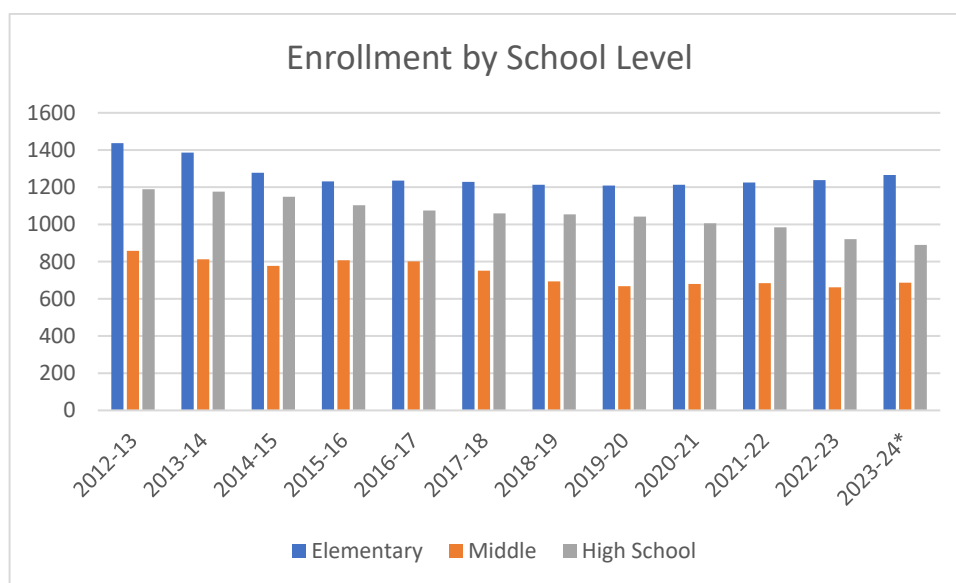
In addition, charts and summary documents are in the following sections of this binder (Please see following tabs):

- State Required Information
- Revenue
- Tax Rates

## KLSD PUPIL ENROLLMENT AS OF OCTOBER OF EACH YEAR

Year	Elementary	Middle	High School	Total
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	1225	684	984	2893
2022-23	1238	662	921	2821
2023-24*	1266	687	890	2843

\*Projected



# Enrollment

**Katonah-Lewisboro Schools  
2023-2024 Proposed Staffing**

Teachers	2022-2023 Budget	2022-2023 Actual	2023-2024 Proposed	Budget to Budget
<u><b>General Education</b></u>				
Kindergarten	10.00	11.00	11.00	1.00
Elementary Grade 1-6	55.00	55.00	59.00	4.00
English	14.10	14.00	14.60	0.50
Mathematics	15.10	14.70	15.85	0.75
Science	19.50	19.70	20.00	0.50
Social Studies	13.90	14.00	14.50	0.60
World Language	14.40	14.00	14.40	0.00
Extra positions for class size	4.00	2.00	4.00	0.00
	146.00	133.40	153.35	7.35
<u><b>Specials</b></u>				
Art	8.00	8.03	8.00	0.00
Business/Tech	7.00	5.00	6.60	(0.40)
Library	5.00	5.00	5.00	0.00
Music/Performing Arts	12.70	11.80	12.70	0.00
PE/Health	16.40	16.00	16.70	0.30
Home & Careers	2.00	2.00	2.00	0.00
	51.10	47.83	51.00	(0.10)
<u><b>Special Education and Reading</b></u>				
ENL	5.00	5.40	6.00	1.00
Occupational Therapist	2.00	2.00	2.00	0.00
Psychologist	10.50	9.50	10.50	0.00
Psychologist assigned to CSE/CPSE	1.50	1.50	1.50	0.00
Social Worker	5.00	5.00	5.00	0.00
*Special Education Teacher	46.00	45.00	45.00	(1.00)
Speech	7.00	7.00	7.00	0.00
Reading/RTI	12.40	12.40	12.40	0.00
	89.40	87.80	89.40	0.00
*includes CSE Evaluator				
<u><b>Counselors and Academic Coaches</b></u>				
Guidance Counselors	9.00	9.00	9.00	0.00
Staff Development	5.00	5.00	6.00	1.00
	14.00	14.00	15.00	1.00

## Staffing Analysis

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

**2023-2024 Proposed Staffing**

	2022-2023 Budget	2022-2023 Actual	2023-2024 Proposed	Budget to Budget
<b>Support Staff</b>				
<b><u>Student Support: Special Education</u></b>				
Special Education Teaching Assistant	33.00	33.00	33.00	0.00
Special Education Teacher Aide	30.00	30.00	30.00	0.00
	63.00	63.00	63.00	0.00
<b><u>Other Building Support</u></b>				
General Education: Teaching Assistant	12.00	13.00	13.00	1.00
Nurses	7.00	6.50	7.00	0.00
Physical Therapist	1.00	1.00	1.00	0.00
Computer Lab Aides/Assistants	3.13	2.43	4.00	0.87
Network Analyst	1.00	1.00	1.00	0.00
Junior Network Analyst	1.00	1.00	1.00	0.00
Monitors	20.74	19.45	22.74	2.00
	45.87	44.38	49.74	3.87
<b><u>Operations &amp; Maintenance</u></b>				
O&M Office	4.00	4.00	4.00	0.00
Warehouse/Print/Mail	1.00	1.00	1.00	0.00
Maintenance/Grounds	2.00	2.00	2.00	0.00
Maintenance	5.00	4.00	5.00	0.00
Custodians	35.00	30.00	35.00	0.00
	47.00	41.00	47.00	0.00
<b><u>Transportation</u></b>				
Transportation Office	4.00	4.00	4.00	0.00
Bus Mechanic	7.00	6.00	7.00	0.00
Bus Drivers	43.50	39.00	43.50	0.00
Bus Attendant	4.50	4.50	4.50	0.00
	59.00	53.50	59.00	0.00
<b>Clerical Support</b>				
<b><u>Building Based</u></b>				
Clerical - School/Guidance	18.73	18.73	18.73	0.00
Library Clerical	3.50	2.50	3.50	0.00
	22.23	21.23	22.23	0.00

## Staffing Analysis

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

## 2023-2024 Proposed Staffing

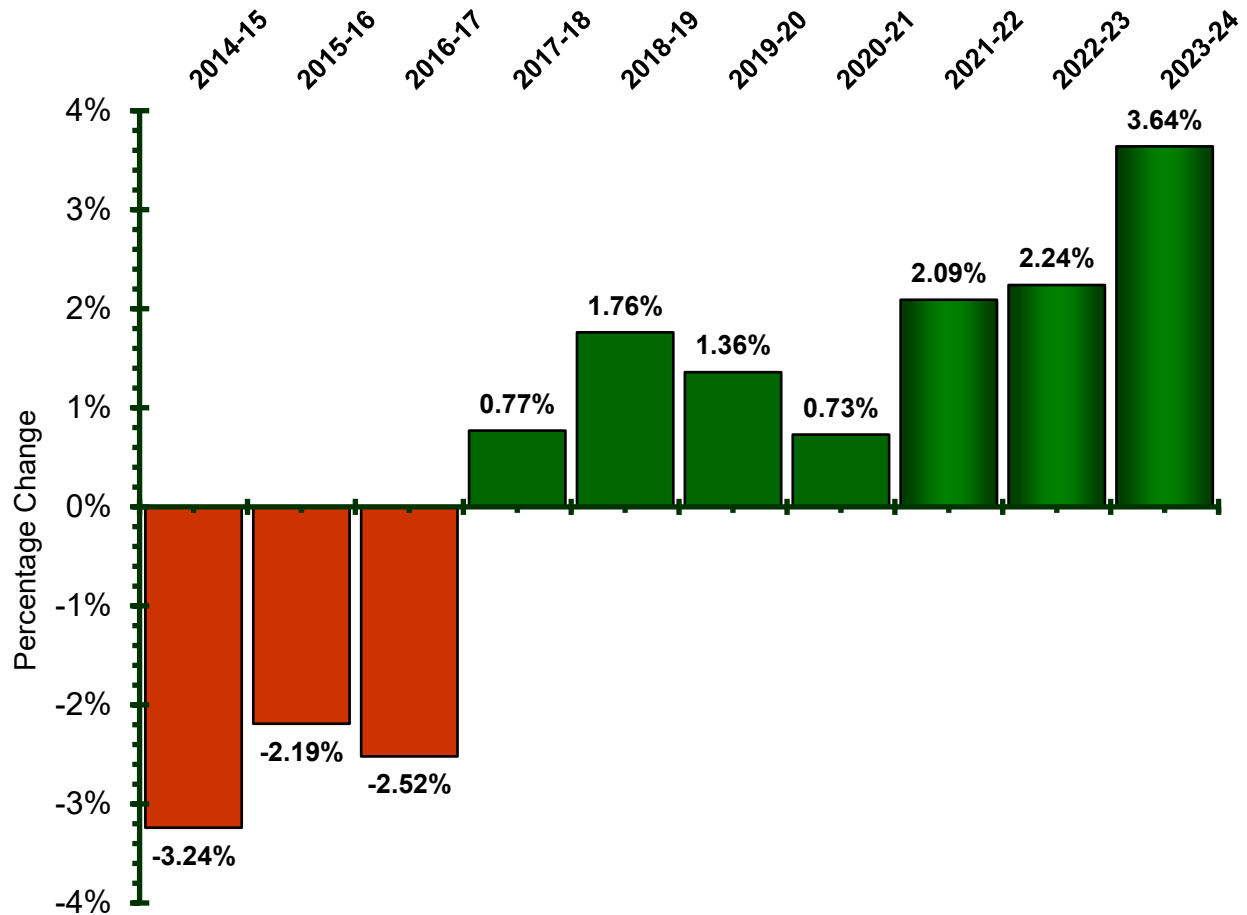
	2022-2023 Budget	2022-2023 Actual	2023-2024 Proposed	Budget to Budget
<b><u>District Operations</u></b>				
Superintendent's Office	2.00	2.00	2.00	0.00
Curriculum Office	0.80	0.80	0.80	0.00
Business Secretary	0.20	0.20	0.20	0.00
HR Office Staff	2.00	2.00	2.00	0.00
Communication Specialist	0.00	0.00	1.00	1.00
Registrar (Sr. Office Assistant)	1.00	0.00	1.00	0.00
Special Ed	5.00	4.00	5.00	0.00
Data Analyst	2.00	2.00	2.00	0.00
Accounting	3.50	2.50	3.50	0.00
Payroll	1.50	1.50	1.50	0.00
Purchasing	1.00	1.00	1.00	0.00
	19.00	16.00	20.00	1.00
<b>District Administrators</b>	6.00	6.00	6.00	0.00
Building Principals	5.00	5.00	5.00	0.00
Building Assistant Principals	8.00	8.00	8.00	0.00
Program Administrators	6.00	6.00	6.00	0.00
	25.00	25.00	25.00	0.00
<b>Total Staff</b>	<b>581.60</b>	<b>560.89</b>	<b>594.72</b>	<b>13.12</b>

## Staffing Analysis

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

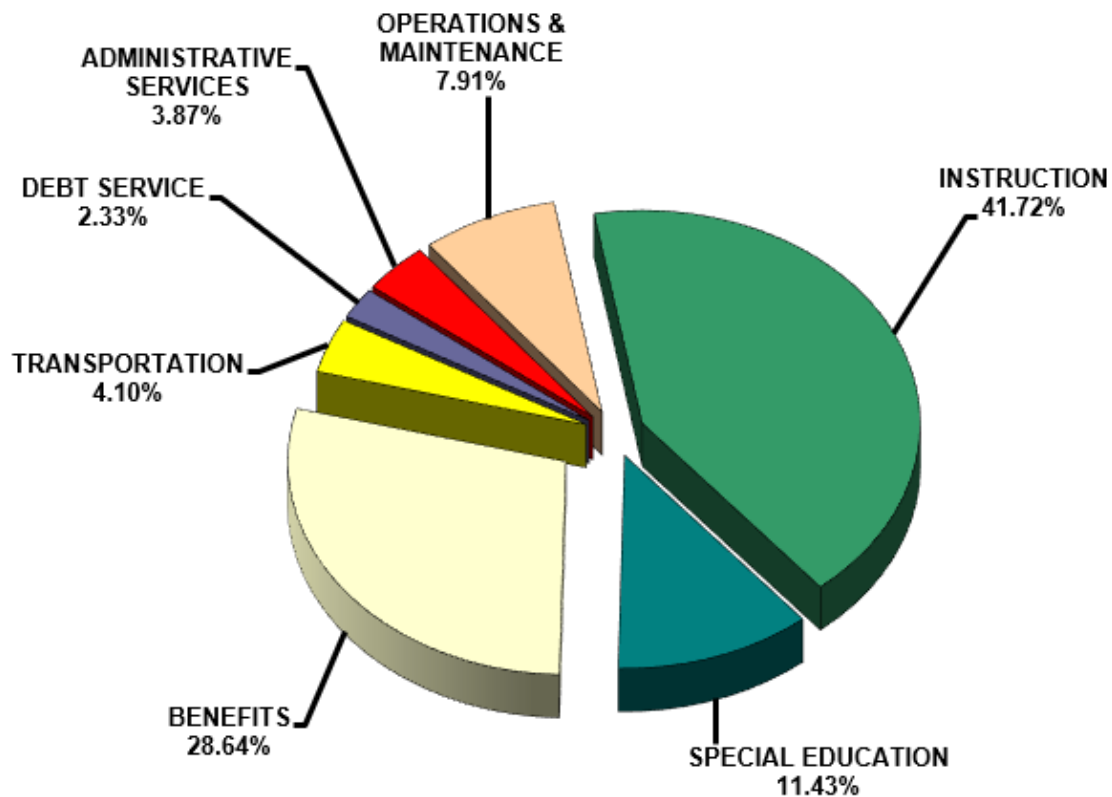
	Budgeted 2022-23	Actual 2022-23	Proposed 2023-24
<b>DISTRICT ADMINISTRATION</b>			
Superintendent	1.00	1.00	1.00
Assistant Superintendent for Curriculum	1.00	1.00	1.00
Assistant Superintendent of Business	1.00	1.00	1.00
Assistant Superintendent of Human Resources	1.00	1.00	1.00
Assistant Superintendent for Student Support Services	1.00	1.00	1.00
School Business Administrator	1.00	1.00	1.00
Sub Total	6.00	6.00	6.00
<b>SCHOOL ADMINISTRATION</b>			
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
Sub Total	13.00	13.00	13.00
<b>PROGRAM ADMINISTRATION</b>			
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	1.00	1.00	1.00
Director of Guidance	1.00	1.00	1.00
Sub Total	5.00	5.00	5.00
<b>Total Administrative Staffing</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>

## Administrative Staffing Analysis



## Percentage Change in Budget 2014-15 through 2023-24

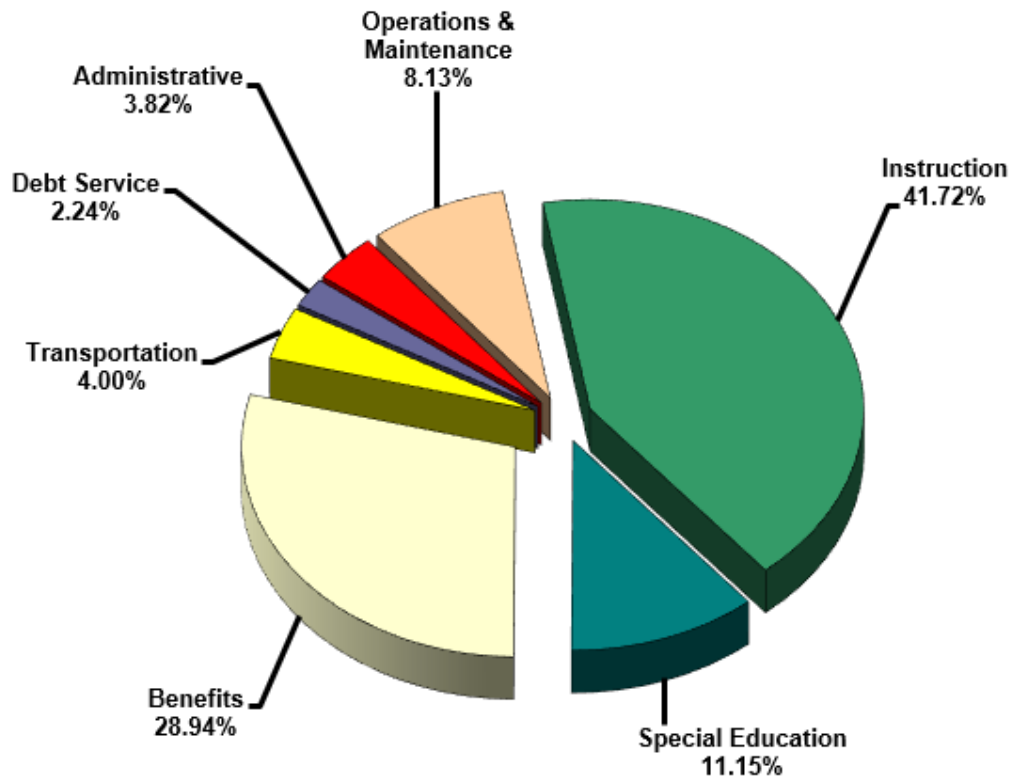
Budget Categories	Amount	% of Budget
Instruction	48,298,732	41.72%
Special Education	13,231,249	11.43%
Benefits	33,161,839	28.64%
Transportation	4,755,907	4.10%
Debt Service	2,695,538	2.33%
Administrative	4,480,460	3.87%
Operations & Maintenance	9,155,265	7.91%
<b>Total</b>	<b>115,778,990</b>	<b>100.00%</b>



## 2022-2023 General Fund Budget Distribution



Budget Categories	Amount	% of Budget
Instruction	50,053,580	41.72%
Special Education	13,384,082	11.15%
Benefits	34,721,198	28.94%
Transportation	4,805,759	4.00%
Debt Service	2,689,232	2.24%
Administrative	4,580,195	3.82%
Operations & Maintenance	9,754,934	8.13%
<b>Total</b>	<b>119,988,980</b>	<b>100.00%</b>



## 2023-2024 General Fund Budget Distribution

## EXECUTIVE SUMMARY

		Approved Budget 2022-2023	Budget 2023-2024	Dollar Difference	% Change
<b>GENERAL SUPPORT</b>					
1010	Board of Education	73,925	80,025	6,100	8.25%
1040	District Clerk	90,565	92,321	1,756	1.94%
1060	District Meeting	65,250	53,750	(11,500)	-17.62%
	<b>TOTAL BD. OF EDUCATION</b>	<b>229,740</b>	<b>226,096</b>	<b>(3,644)</b>	<b>-1.59%</b>
1240	<b>TOTAL CENTRAL ADMIN.</b>	<b>450,714</b>	<b>457,762</b>	<b>7,048</b>	<b>1.56%</b>
1310	Finance-Bus. Adm.	735,526	764,489	28,963	3.94%
1320	Auditing	98,000	95,100	(2,900)	-2.96%
1325	Treasurer	120,737	123,112	2,375	1.97%
1345	Purchasing	91,825	93,461	1,636	1.78%
	<b>TOTAL FINANCE</b>	<b>1,046,088</b>	<b>1,076,162</b>	<b>30,074</b>	<b>2.87%</b>
1420	Legal Services	521,000	520,000	(1,000)	-0.19%
1430	Personnel	483,625	517,376	33,751	6.98%
1460	Records Management	6,300	6,600	300	4.76%
1480	Public Information	105,060	107,160	2,100	2.00%
	<b>TOTAL PERSONNEL SERVICES</b>	<b>1,115,985</b>	<b>1,151,136</b>	<b>35,151</b>	<b>3.15%</b>
1620	Operations & Maint. - Bldgs. & Grds.	7,226,265	7,778,196	551,931	7.64%
1660	Central Storeroom	3,000	4,000	1,000	33.33%
1670	Printing & Mailing	122,622	146,738	24,116	19.67%
1680	Central Data Processing	512,472	649,991	137,519	26.83%
	<b>TOTAL CENTRAL SERVICES</b>	<b>7,864,359</b>	<b>8,578,925</b>	<b>714,566</b>	<b>9.09%</b>
1910	Unallocated Insurance	185,500	183,700	(1,800)	-0.97%
1920	School Association Dues	29,000	29,000	-	0.00%
1930	Judgements and Claims	50,000	50,000	-	0.00%
1981	BOCES Administration	659,830	670,872	11,042	1.67%
1983	BOCES Capital	78,509	85,476	6,967	8.87%
	<b>TOTAL SPECIAL ITEMS</b>	<b>1,002,839</b>	<b>1,019,048</b>	<b>16,209</b>	<b>1.62%</b>
	<b>TOTAL GENERAL SUPPORT</b>	<b>11,709,725</b>	<b>12,509,129</b>	<b>799,404</b>	<b>6.827%</b>

## Executive Summary

## EXECUTIVE SUMMARY

		Approved Budget 2022-2023	Budget 2023-2024	Dollar Difference	% Change
<b>INSTRUCTION</b>					
2010	Curriculum Developmt & Supervision	1,184,594	1,156,658	(27,936)	-2.36%
2020	Building Supervision	5,081,844	5,125,753	43,909	0.86%
2070	Staff Development/Innovation	745,863	804,497	58,634	7.86%
	<b>TOTAL ADMIN &amp; IMPROVEMT.</b>	7,012,301	7,086,908	74,607	1.06%
2110	<b>TOTAL TEACHING-REG SCH</b>	30,988,155	32,590,821	1,602,666	5.17%
2250	Special Education - Instruction	13,061,249	13,204,082	142,833	1.09%
2280	BOCES - Occupational Education	431,270	385,723	(45,547)	-10.56%
2330	Teaching - Special School Drivers Ed	0	7,500	7,500	1.00%
	<b>TOTAL SPECIAL APPORTIONMENT PROGRAM</b>	13,492,519	13,597,305	104,786	0.78%
	<b>INSTRUCTIONAL MEDIA</b>				
2610	School Library & A.V.	897,855	947,682	49,827	5.55%
2630	COMPUTER/TECHNOLOGY	2,675,432	2,574,761	(100,671)	-3.76%
	<b>TOTAL INSTRUCTIONAL MEDIA</b>	3,573,287	3,522,443	(50,844)	-1.42%
	<b>PUPIL SERVICES</b>				
2805	Attendance	58,007	59,233	1,226	2.11%
2810	Guidance Services	1,804,012	1,776,489	(27,523)	-1.53%
2815	Health Services	858,158	919,873	61,715	7.19%
2820	Psychological Services	1,129,932	1,097,889	(32,043)	-2.84%
2825	Social Worker	703,510	719,789	16,279	2.31%
2850	Co-Curricular Activities	502,350	517,912	15,562	3.10%
2855	Interscholastic Activities	1,237,750	1,369,000	131,250	10.60%
	<b>TOTAL PUPIL SERVICES</b>	6,293,719	6,460,185	166,466	2.64%
	<b>TOTAL INSTRUCTION</b>	61,359,981	63,257,662	1,897,681	3.09%

## Executive Summary

	Approved Budget 2022-2023	Budget 2023-2024	Dollar Difference	% Change
<b>TRANSPORTATION &amp; COMMUNITY</b>				
5510 <i>District Transportation</i>	4,360,473	4,413,034	52,561	1.21%
5530 <i>Garage &amp; Mechanics</i>	395,434	392,725	(2,709)	-0.69%
<b>TOTAL TRANSPORTATION</b>	<b>4,755,907</b>	<b>4,805,759</b>	<b>49,852</b>	<b>1.05%</b>
7140 <i>Use of Facilities</i>	26,000	26,000	-	0.00%
<b>UNDISTRIBUTED (not allocated to a specific program)</b>				
<b>EMPLOYEE BENEFITS</b>				
9010 <i>Employees Retirement System</i>	2,170,645	1,919,249	(251,396)	-11.58%
9020 <i>Teachers Retirement System</i>	4,959,002	4,858,530	(100,472)	-2.03%
9030 <i>Social Security</i>	4,767,281	4,857,341	90,060	1.89%
9040 <i>Workers Compensation</i>	424,390	432,603	8,213	1.94%
9050 <i>Unemployment</i>	45,000	45,000	-	0.00%
9055 <i>Disability</i>	78,000	81,000	3,000	3.85%
9060 <i>Hospital &amp; Medical Insurance</i>	17,203,301	19,103,214	1,899,913	11.04%
9061 <i>Medicare Reimbursement</i>	1,773,899	1,664,043	(109,856)	-6.19%
9065 <i>Self Insured Benefits</i>	260,000	275,000	15,000	5.77%
9070 <i>Union Welfare Benefits</i>	502,500	502,500	-	0.00%
9089 <i>Retire/Term Leave Replacements</i>	977,821	982,718	4,897	0.50%
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>33,161,839</b>	<b>34,721,198</b>	<b>1,559,359</b>	<b>4.70%</b>
<b>DEBT SERVICE</b>				
9711 <i>Bond/BAN/Installment Principal</i>	2,464,895	2,154,913	(309,982)	-12.58%
9714 <i>Bond/BAN/Installment Interest</i>	230,643	534,319	303,676	131.66%
<b>TOTAL DEBT SERVICE</b>	<b>2,695,538</b>	<b>2,689,232</b>	<b>(6,306)</b>	<b>-0.23%</b>
9900 <b>INTERFUND TRANSFER</b>	<b>2,070,000</b>	<b>1,980,000</b>	<b>(90,000)</b>	<b>-4.35%</b>
<b>TOTAL UNDISTRIBUTED</b>	<b>37,927,377</b>	<b>39,390,430</b>	<b>1,463,053</b>	<b>3.86%</b>
<b>TOTAL BUDGET</b>	<b>115,778,990</b>	<b>119,988,980</b>	<b>4,209,990</b>	<b>3.64%</b>

## Executive Summary

# 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

## Additional New York State Required Information

\*These items will be provided in the final budget document  
After the budget is adopted by the Board of Education

EXECUTIVE SUMMARY  
BREAKDOWN BY ADMINISTRATIVE, PROGRAM, CAPITAL

**2022-2023**

DESCRIPTION	BUDGET	ADMINISTRATIVE	PROGRAM	CAPITAL
BOARD OF EDUCATION	73,925	73,925	-	-
DISTRICT CLERK/CLERK OF THE BOARD OF EDUCATION	90,565	90,565	-	-
DISTRICT MEETINGS	65,250	65,250	-	-
CHIEF SCHOOL ADMINISTRATOR	450,714	450,714	-	-
BUSINESS ADMINISTRATION	735,526	735,526	-	-
AUDITING	98,000	98,000	-	-
TREASURER	120,737	120,737	-	-
PURCHASING	91,825	91,825	-	-
LEGAL, CONTRACT ADMINISTRATION, NEGOTIATIONS	521,000	202,500	310,000	8,500
HUMAN RESOURCES	483,625	483,625	-	-
RECORDS MANAGEMENT	6,300	6,300	-	-
PUBLIC INFORMATION	105,060	105,060	-	-
OPERATION/MAINTENANCE/GROUNDS	7,226,265	-	-	7,226,265
CENTRAL STOREROOM	3,000	-	-	3,000
CENTRAL PRINTING & MAILING	122,622	122,622	-	-
CENTRAL DATA PROCESSING	512,472	512,472	-	-
INSURANCE	185,500	185,500	-	-
SCHOOL ASSOCIATION DUES	29,000	29,000	-	-
JUDGMENTS & CLAIMS	-	-	-	-
REFUND REAL PROPERTY TAX	50,000	-	-	50,000
BOCES ADMINISTRATION	659,830	659,830	-	-
BOCES CAPITAL	78,509	78,509	-	-
UNCLASSIFIED	-	-	-	-
<b>TOTAL GENERAL SUPPORT</b>	<b>11,709,725</b>	<b>4,111,960</b>	<b>310,000</b>	<b>7,287,765</b>
CURRICULUM DEVELOPMENT & SUPERVISION	1,184,594	1,184,594	-	-
BUILDING ADMINISTRATION	5,081,844	5,081,844	-	-
INNOVATION & RESEARCH	75,000	37,500	37,500	-
INSERVICE TRAINING	670,863	670,863	-	-
TEACHING - REGULAR SCHOOL	30,988,155	-	30,988,155	-
SPECIAL EDUCATION - INSTRUCTIONAL	13,061,249	-	13,061,249	-
BOCES - OCCUPATIONAL EDUCATION	431,270	-	431,270	-
TEACHING: SPECIAL SCHOOL DRIVERS ED	-	-	-	-
LIBRARY - SALARIES & EQUIPMENT	897,855	-	897,855	-
EDUCATIONAL TELEVISION	-	-	-	-
INSTRUCTIONAL TECHNOLOGY	2,675,432	-	2,675,432	-
ATTENDANCE	58,007	-	58,007	-
GUIDANCE DEPARTMENT	1,804,012	-	1,804,012	-
HEALTH SERVICES	858,158	-	858,158	-
PSYCHOLOGICAL SERVICES	1,129,932	-	1,129,932	-
SOCIAL WORKER	703,510	-	703,510	-
CO-CURRICULAR ACTIVITIES	502,350	-	502,350	-
INTERSCHOLASTIC ACTIVITIES	1,237,750	-	1,237,750	-
<b>TOTAL INSTRUCTION</b>	<b>61,359,981</b>	<b>6,974,801</b>	<b>54,385,180</b>	<b>-</b>
DISTRICT-OWNED TRANSPORTATION	4,360,473	-	4,360,473	-
GARAGE	395,434	-	395,434	-
-	-	-	-	-
<b>TOTAL TRANSPORTATION</b>	<b>4,755,907</b>	<b>-</b>	<b>4,755,907</b>	<b>-</b>
EMPLOYEES RETIREMENT	2,170,645	400,736	1,163,462	606,448
TEACHERS RETIREMENT	4,959,002	487,580	4,471,422	-
SOCIAL SECURITY	4,767,281	517,652	3,913,347	336,282
WORKERS COMPENSATION	424,390	78,349	227,560	118,481
UNEMPLOYMENT INSURANCE	45,000	8,310	24,120	12,570
DISABILITY INSURANCE	78,000	14,399	41,808	21,793
HOSPITAL & MEDICAL INSURANCE	17,203,301	2,123,748	13,949,123	1,130,430
MEDICARE REIMBURSEMENT PAYMENT	1,773,899	218,986	1,438,348	116,565
SELF INSURED BENEFITS	260,000	48,000	139,359	72,641
UNION WELFARE BENEFITS	502,500	-	502,500	-
RETIRE/TERM LEAVE PAYMENTS	977,821	120,712	792,857	64,252
-	-	-	-	-
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>33,161,839</b>	<b>4,018,472</b>	<b>26,663,905</b>	<b>2,479,462</b>
FACILITIES USAGE	26,000	-	-	26,000
INTERFUND TRANSFERS	2,070,000	-	170,000	1,900,000
DEBT SERVICE	2,695,538	-	-	2,695,538
-	-	-	-	-
<b>TOTAL FACILITIES USAGE, TRANSFERS &amp; DEBT SERVICE</b>	<b>4,791,538</b>	<b>-</b>	<b>170,000</b>	<b>4,621,538</b>
-	-	-	-	-
<b>TOTAL BUDGET</b>	<b>115,778,990</b>	<b>15,105,233</b>	<b>86,284,992</b>	<b>14,388,765</b>

EXECUTIVE SUMMARY  
BREAKDOWN BY ADMINISTRATIVE, PROGRAM, CAPITAL

2023-2024					
FUNCTION	DESCRIPTION	BUDGET	ADMINISTRATIVE	PROGRAM	CAPITAL
1010	BOARD OF EDUCATION	80,025	80,025	-	-
1040	DISTRICT CLERK/CLERK OF THE BOARD OF EDUCATION	92,321	92,321	-	-
1060	DISTRICT MEETINGS	53,750	53,750	-	-
1240	CHIEF SCHOOL ADMINISTRATOR	457,762	457,762	-	-
1310	BUSINESS ADMINISTRATION	764,489	764,489	-	-
1320	AUDITING	95,100	95,100	-	-
1325	TREASURER	123,112	123,112	-	-
1345	PURCHASING	93,461	93,461	-	-
1420	LEGAL, CONTRACT ADMINISTRATION, NEGOTIATIONS	520,000	210,000	300,000	10,000
1430	HUMAN RESOURCES	517,376	517,376	-	-
1460	RECORDS MANAGEMENT	6,600	6,600	-	-
1480	PUBLIC INFORMATION	107,160	107,160	-	-
1620,21,22	OPERATION/MAINTENANCE/GROUNDS	7,778,196	-	-	7,778,196
1660	CENTRAL STOREROOM	4,000	-	-	4,000
1670	CENTRAL PRINTING & MAILING	146,738	146,738	-	-
1680	CENTRAL DATA PROCESSING	649,991	649,991	-	-
1910	INSURANCE	183,700	183,700	-	-
1920	SCHOOL ASSOCIATION DUES	29,000	29,000	-	-
1930	JUDGMENTS & CLAIMS	-	-	-	-
1964	REFUND REAL PROPERTY TAX	50,000	-	-	50,000
1981	BOCES ADMINISTRATION	670,872	670,872	-	-
1983	BOCES CAPITAL	85,476	85,476	-	-
1989	UNCLASSIFIED	-	-	-	-
TOTAL GENERAL SUPPORT		12,509,129	4,366,933	300,000	7,842,196
2010	CURRICULUM DEVELOPMENT & SUPERVISION	1,156,658	1,156,658	-	-
2020	BUILDING ADMINISTRATION	5,125,753	5,125,753	-	-
2060	INNOVATION & RESEARCH	75,000	37,500	37,500	-
2070	INSERVICE TRAINING	729,497	729,497	-	-
2110	TEACHING - REGULAR SCHOOL	32,590,821	-	32,590,821	-
2250	SPECIAL EDUCATION - INSTRUCTIONAL	13,204,082	-	13,204,082	-
2280	BOCES - OCCUPATIONAL EDUCATION	385,723	-	385,723	-
2330	TEACHING: SPECIAL SCHOOL DRIVERS ED	7,500	-	7,500	-
2610	LIBRARY - SALARIES & EQUIPMENT	947,682	-	947,682	-
2620	EDUCATIONAL TELEVISION	-	-	-	-
2630	INSTRUCTIONAL TECHNOLOGY	2,574,761	-	2,574,761	-
2805	ATTENDANCE	59,233	-	59,233	-
2810	GUIDANCE DEPARTMENT	1,776,489	-	1,776,489	-
2815	HEALTH SERVICES	919,873	-	919,873	-
2820	PSYCHOLOGICAL SERVICES	1,097,889	-	1,097,889	-
2825	SOCIAL WORKER	719,789	-	719,789	-
2850	CO-CURRICULAR ACTIVITIES	517,912	-	517,912	-
2855	INTERSCHOLASTIC ACTIVITIES	1,369,000	-	1,369,000	-
TOTAL INSTRUCTION		63,257,662	7,049,408	56,208,254	-
5510	DISTRICT-OWNED TRANSPORTATION	4,413,034	-	4,413,034	-
5530	GARAGE	392,725	-	392,725	-
TOTAL TRANSPORTATION		4,805,759	-	4,805,759	-
9010	EMPLOYEES RETIREMENT	1,919,249	354,324	1,028,714	536,211
9020	TEACHERS RETIREMENT	4,858,530	477,702	4,380,828	-
9030	SOCIAL SECURITY	4,857,341	527,431	3,987,275	342,635
9040	WORKERS COMPENSATION	432,603	79,865	231,964	120,774
9050	UNEMPLOYMENT INSURANCE	45,000	8,310	24,120	12,570
9055	DISABILITY INSURANCE	81,000	14,953	43,416	22,631
9060	HOSPITAL & MEDICAL INSURANCE	19,103,214	2,358,292	15,489,649	1,255,273
9061	MEDICARE REIMBURSEMENT PAYMENT	1,664,042	205,424	1,349,272	109,346
9065	SELF INSURED BENEFITS	275,000	48,125	150,572	76,303
9070	UNION WELFARE BENEFITS	502,500	-	502,500	-
9089	RETIRE/TERM LEAVE PAYMENTS	982,719	121,317	796,828	64,574
TOTAL EMPLOYEE BENEFITS		34,721,198	4,195,743	27,985,138	2,540,317
7140	FACILITIES USAGE	26,000	-	-	26,000
9512	INTERFUND TRANSFERS	1,980,000	-	180,000	1,800,000
9700	DEBT SERVICE	2,689,232	-	-	2,689,232
TOTAL FACILITIES USAGE, TRANSFERS & DEBT SERVICE		4,695,232	-	180,000	4,515,232
TOTAL BUDGET		119,988,980	15,612,084	89,479,151	14,897,745

# The New York State School District Report Card

The most up-to-date School district Report Card will soon be available on New York State Education Department's website at <https://data.nysed.gov/profile.php?instid=800000035724>

Copies of the School Report Card will be available for those who do not have access to the Internet.

Please contact the District Clerk,  
Kimberly A. Monzon, at 914-763-7020.

**\*\*A full copy of the most up-to-date report card will be attached to the Board of Education adopted budget**



# Expenditures

The following sections of the budget document are 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 page 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 2023-2024

REF. PAGE & CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
1. 1010	BOARD OF EDUCATION	60,161	69,506	73,925	80,025	6,100
2. 1040	DISTRICT CLERK/CLERK OF THE BOARD	88,424	88,364	90,565	92,321	1,756
3. 1060	DISTRICT MEETINGS	35,711	40,910	65,250	53,750	(11,500)
4. 1240	CHIEF SCHOOL ADMINISTRATOR	408,678	425,845	450,714	457,762	7,048
5. 1310	BUSINESS ADMINISTRATION	640,185	664,559	735,526	764,489	28,963
6. 1320	AUDITING	99,840	75,960	98,000	95,100	(2,900)
7. 1325	TREASURER	116,785	118,249	120,737	123,112	2,375
8. 1345	PURCHASING	87,519	89,435	91,825	93,461	1,636
9. 1420	LEGAL, CONTRACT ADMINISTRATION, NEGOTIATION	415,173	349,807	521,000	520,000	(1,000)
10. 1430	PERSONNEL	488,487	427,498	483,625	517,376	33,751
11. 1460	RECORDS MANAGEMENT OFFICER	6,194	6,363	6,300	6,600	300
12. 1480	PUBLIC INFORMATION	102,760	103,815	105,060	107,160	2,100
13. 1620/1621/1622	OPERATION AND MAINTENANCE STAFF	3,602,922	3,536,319	3,736,298	3,984,031	247,733
14. 1620/1621/1622	OPERATION AND MAINTENANCE EQUIPMENT	90,740	53,642	81,250	90,871	9,621
15. 1620/1621/1622	OPERATION AND MAINTENANCE UTILITIES	929,715	1,152,250	1,206,407	1,394,934	188,527
16. 1620/1621/1622	OPERATION AND MAINTENANCE SERVICES AND COM	3,385,064	5,343,563	1,773,100	1,815,350	42,250
17. 1620/1621/1622	OPERATION AND MAINTENANCE SUPPLIES	497,250	373,804	429,210	493,010	63,800
18. 1660	CENTRAL STOREROOM	0	793	3,000	4,000	1,000
19. 1670	CENTRAL PRINTING & MAILING	162,575	170,635	122,622	146,738	24,116
20. 1680	CENTRAL DATA PROCESSING	538,677	1,356,662	512,472	649,991	137,519
21. 1910 - 1989	UNDISTRIBUTED EXPENSES	975,974	905,443	1,002,839	1,019,048	16,209
	TOTAL GENERAL SUPPORT	\$12,732,834	\$15,353,419	\$11,709,725	\$12,509,129	\$799,404

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

BOARD OF EDUCATION	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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:  • 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.	<b>EMPLOYEE COMPENSATION</b>  1010-160-10 HOURLY VIDEO CAMERA OPERATOR	1,850	4,970	5,850	5,950	100
	<b>TOTAL</b>	1,850	4,970	5,850	5,950	100
<b>BENEFITS OF PROGRAMS &amp; GOALS</b>  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: • 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	<b>OTHER THAN EMPLOYEE COMPENSATION</b>  1010-200-10 EQUIPMENT					-
	1010-401-10 CONTRACT SERVICE - BOE DOCS/OTHER	9,900	9,900	10,000	10,000	-
	1010-405-10 CONTRACT SERVICE		5,700	8,500	8,500	-
	1010-420-10 INSURANCE - SCHOOL BOARD LIABILITY	38,918	40,422	41,000	47,000	6,000
	1010-430-10 TRAVEL/CONFERENCE	2,310	813	1,200	1,200	-
	1010.490-10 BOCES SERVICES	6,400	7,424	6,600	6,600	-
	1010-500-10 SUPPLIES	783	277	775	775	-
	<b>TOTAL</b>	58,311	64,536	68,075	74,075	6,000
	<b>BOARD OF EDUCATION SUBTOTAL</b>	60,161	69,506	73,925	80,025	6,100
	<b>PREPARED BY KIM MONZON</b>					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

DISTRICT CLERK/CLERK OF THE BOARD	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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.	<b>EMPLOYEE COMPENSATION</b>  1040-160-10 DISTRICT/ASSISTANT DISTRICT CLERK	87,612	87,093	88,815	90,571	1,756
	<b>TOTAL</b>	87,612	87,093	88,815	90,571	1,756
<b>BENEFITS OF PROGRAMS &amp; GOALS</b>  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®.	<b>OTHER THAN EMPLOYEE COMPENSATION</b>  1040-430-10 TRAVEL/CONFERENCE	510	609	1,200	1,200	-
	1040-500-10 SUPPLIES	302	662	550	550	-
	<b>TOTAL</b>	812	1,271	1,750	1,750	-
	<b>DISTRICT CLERK/CLERK OF THE BOARD SUBTOTAL</b>	88,424	88,364	90,565	92,321	1,756
	<b>PREPARED BY KIM MONZON</b>					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

DISTRICT MEETINGS	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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.	<b>EMPLOYEE COMPENSATION</b>					
	1060-160-10 ELECTION INSPECTORS		174	250	250	-
	<b>TOTAL</b>	-	174	250	250	-
<b>BENEFITS OF PROGRAMS &amp; GOALS</b>  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.	<b>OTHER THAN EMPLOYEE COMPENSATION</b>					
	1060-400-10 CONTRACT SERVICES	12,063	13,743	24,000	17,500	(6,500)
	1060-408-10 ADVERTISING/LEGAL NOTICES	7,115	6,377	10,000	8,000	(2,000)
	1060-490-10 BOCES SERVICES - ELECTION	10,835	10,835	11,000	16,000	5,000
	1060-500-10 SUPPLIES & POSTAGE	5,698	9,781	20,000	12,000	(8,000)
	<b>TOTAL</b>	35,711	40,736	65,000	53,500	(11,500)
	<b>DISTRICT MEETINGS SUBTOTAL</b>	35,711	40,910	65,250	53,750	(11,500)
	<b>PREPARED BY KIM MONZON</b>					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

CHIEF SCHOOL ADMINISTRATOR	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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.	<b>EMPLOYEE COMPENSATION</b>  1240-100-10 STAFF SALARIES -Salary: Superintendent  -Salary: Executive Assistant	389,504	394,201	404,489	410,237	5,748
	<b>TOTAL</b>	389,504	394,201	404,489	410,237	5,748
<b>BENEFITS OF PROGRAMS &amp; GOALS</b>  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.	<b>OTHER THAN EMPLOYEE COMPENSATION</b> 1240-200-10 EQUIPMENT  1240-401-10 CONTRACT SERVICE  1240-430-10 TRAVEL/CONFERENCE/MILAGE  1240-500-10 SUPPLIES	1,500 600 6,390 10,684	1,004 16,285 7,437 6,918	- 24,000 8,525 13,700	1,500 24,000 10,025 12,000	1,500 - 1,500 (1,700)
	<b>TOTAL</b>	19,174	31,644	46,225	47,525	1,300
	<b>CHIEF SCHOOL ADMINISTRATOR SUBTOTAL</b>	408,678	425,845	450,714	457,762	7,048
	<b>PREPARED BY ANDREW SELESNICK</b>					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

BUSINESS ADMINISTRATION	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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.	<b>EMPLOYEE COMPENSATION</b>  1310-100-10 STAFF SALARIES -Salary: Assistant Superintendent for Business -Salaries: School Business Administrator -Salaries: Clerical -Overtime: Clerical	587,505	579,007	639,744	654,878	15,134
	<b>TOTAL</b>	587,505	579,007	639,744	654,878	15,134
<b>BENEFITS OF PROGRAMS &amp; GOALS</b>  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	<b>OTHER THAN EMPLOYEE COMPENSATION</b>  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 1310-500-10 SUPPLIES 1380-401-10 FISCAL AGENT FEES - BOND	1,876 27,787 9,466 228 1,704 3,345 8,274	1,066 38,442 10,747 747 4,694 15,795 14,061 -	2,000 34,000 12,132 750 5,175 3,600 8,125 30,000	2,000 44,450 12,006 2,000 5,250 3,700 10,205 30,000	- 10,450 (126) 1,250 75 100 2,080 -
	<b>TOTAL</b>	52,680	85,552	95,782	109,611	13,829
	<b>BUSINESS ADMINISTRATION SUBTOTAL</b>	640,185	664,559	735,526	764,489	28,963
	<b>PREPARED BY DANELLE PLACELLA</b>					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

AUDITING	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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 advisory 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.	<b>EMPLOYEE COMPENSATION</b>  1320-160-10 HOURLY: SCHOOL CLAIMS AUDITOR					
	<b>TOTAL</b>	-	-	-	-	-
<b>BENEFITS OF PROGRAMS &amp; GOALS</b>  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.	<b>OTHER THAN EMPLOYEE COMPENSATION</b>  1320-451-10 CLAIMS AUDITOR	18,250	22,388	20,000	27,600	7,600
	1320-452-10 INTERNAL AUDITOR	37,315	30,347	36,000	29,000	(7,000)
	1320-453-10 ANNUAL FINANCIAL AUDIT SERVICES	44,275	23,225	42,000	38,500	(3,500)
	<b>TOTAL</b>	99,840	75,960	98,000	95,100	(2,900)
	<b>AUDITING SUBTOTAL</b>	99,840	75,960	98,000	95,100	(2,900)
<b>PREPARED BY DANELLE PLACELLA</b>						



# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

TREASURER	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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.	<b>EMPLOYEE COMPENSATION</b>  1325-160-10 SALARY: DISTRICT TREASURER	116,407	116,409	118,737	121,112	2,375
	<b>TOTAL</b>	116,407	116,409	118,737	121,112	2,375
<b>BENEFITS OF PROGRAMS &amp; GOALS</b>  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	<b>OTHER THAN EMPLOYEE COMPENSATION</b>  1325-401-10 CONTRACT SERVICE					-
	1325-430-10 TRAVEL/CONFERENCE	-	741	1,000	1,000	-
	1325-500-10 OFFICE SUPPLIES	378	1,099	1,000	1,000	-
	<b>TOTAL</b>	378	1,840	2,000	2,000	-
	<b>TREASURER SUBTOTAL</b>	116,785	118,249	120,737	123,112	2,375
	<b>PREPARED BY DANELLE PLACELLA</b>					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

PURCHASING	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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.	<b>EMPLOYEE COMPENSATION</b>  1345-160-10 PURCHASING AGENT/CLERICAL -Salaries: Clerical -Hourly: Clerical -Overtime: Clerical	81,015	84,828	86,325	87,611	1,286
	<b>TOTAL</b>	81,015	84,828	86,325	87,611	1,286
<b>BENEFITS OF PROGRAMS &amp; GOALS</b>  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.	<b>OTHER THAN EMPLOYEE COMPENSATION</b>  1345-408-10 ADVERTISING/LEGAL NOTICES & CONTRACT SERVICES 1345-430-10 TRAVEL/CONFERENCE 1345-490-10 BOCES SERVICES - COOPERATIVE BIDDING 1345-500-10 SUPPLIES	6,380	4,480	4,850	5,300	450
		24	33	50	50	-
		-	44	500	400	(100)
		100	50	100	100	-
	<b>TOTAL</b>	6,504	4,607	5,500	5,850	350
	<b>PURCHASING SUBTOTAL</b>	87,519	89,435	91,825	93,461	1,636
	<b>PREPARED BY DANELLE PLACELLA</b>					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

LEGAL, CONTRACT ADMINISTRATION, NEGOTIATIONS	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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					
	<b>TOTAL</b>					
<b>BENEFITS OF PROGRAMS &amp; GOALS</b>  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.	<b>OTHER THAN EMPLOYEE COMPENSATION</b>					
	1420-453-10 HEARING OFFICERS	22,955	8,350	45,000	50,000	5,000
	1420-454-10 RETAINER - SCHOOL ATTORNEY	84,430	86,012	87,500	90,000	2,500
	1420-456-10 OTHER FEES/REIMBURSABLES - ATTORNEY	49,312	51,705	70,000	70,000	-
	1420-457-10 ATTORNEY FEES - BOND COUNSEL		-	8,500	10,000	1,500
	1420-458-10 ATTORNEY FEES - CSE LITIGATION	258,476	203,740	310,000	300,000	(10,000)
	1420-459-10 INVESTIGATIVE SERVICES					-
	<b>TOTAL</b>	415,173	349,807	521,000	520,000	(1,000)
	<b>LEGAL, CONTRACT ADMINISTRATION, NEGOTIATIONS SUBTOTAL</b>	415,173	349,807	521,000	520,000	(1,000)
	<b>PREPARED BY DANELLE PLACELLA</b>					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

PERSONNEL	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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.	<b>EMPLOYEE COMPENSATION</b>  1430-100-10 STAFF SALARIES -Salary: Assistant Superintendent -Human Resources -Salaries: Clerical -Hourly: Clerical -Overtime: Clerical	363,973	307,322	342,925	349,684	6,759
		363,973	307,322	342,925	349,684	6,759
<b>BENEFITS OF PROGRAMS &amp; GOALS</b>  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.	<b>OTHER THAN EMPLOYEE COMPENSATION</b>  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		2,914 3,511 1,359 104,729 7,664	5,000 6,000 7,100 120,000 2,600	16,000 6,000 7,100 135,442 3,150	11,000 - - 15,442 550
	<b>TOTAL</b>	124,514	120,176	140,700	167,692	26,992
	<b>PERSONNEL SUBTOTAL</b>	488,487	427,498	483,625	517,376	33,751
	<b>PREPARED BY NEILL ALLEVA</b>					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

RECORDS MANAGEMENT OFFICER	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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.	<b>EMPLOYEE COMPENSATION</b>  1460-160-10 STIPENDS: RECORDS MGT					-
		-	-	-	-	-
<b>BENEFITS OF PROGRAMS &amp; GOALS</b>  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.	<b>OTHER THAN EMPLOYEE COMPENSATION</b>  1460-490-10-8300 BOCES SVCS: RECORDS MANAGEMENT	6,194	6,363	6,300	6,600	300
	<b>TOTAL</b>	6,194	6,363	6,300	6,600	300
	<b>RECORDS MANAGEMENT OFFICER SUBTOTAL</b>	6,194	6,363	6,300	6,600	300
	<b>PREPARED BY DANELLE PLACELLA</b>					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

PUBLIC INFORMATION	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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.  Recommendation funding for a Communication Specialist position to be reallocated from BOCES services This position would have increased responsibilities including website support and management and amplification of communication services internally and externally.	<b>EMPLOYEE COMPENSATION</b>  1480-160-10 PUBLIC INFORMATION STAFF - Salaries: Clerical - Public Information Assistant - Stipend: District Calendar - Stipends: Website	-	-	-	80,000	80,000
	<b>TOTAL</b>	-	-	-	80,000	80,000
<b>BENEFITS OF PROGRAMS &amp; GOALS</b>  In a community with approximately 18,059* 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 2021	<b>OTHER THAN EMPLOYEE COMPENSATION</b>  1480-490-10 BOCES SERVICES - PRINTING/PUBLICATIONS	102,760	103,815	105,060	27,160	(77,900)
	<b>TOTAL</b>	102,760	103,815	105,060	27,160	(77,900)
	<b>PUBLIC INFORMATION SUBTOTAL</b>	102,760	103,815	105,060	107,160	2,100
	<b>PREPARED BY DANELLE PLACELLA</b>					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

OPERATION & MAINTENANCE STAFF	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  Under the supervision of the Director of Operations and Maintenance and a General Foreman, the District currently has a staff of 47.00 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 is no change to proposed staffing for SY 2023-2024.  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.	<b>EMPLOYEE COMPENSATION</b>  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	2,736,850	2,636,048	2,773,369	2,991,345	217,976
		667,703	714,396	778,297	814,128	35,831
		198,369	185,875	184,632	178,558	(6,074)
		3,602,922	3,536,319	3,736,298	3,984,031	247,733
<b>BENEFITS OF PROGRAMS &amp; GOALS</b>  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.	<b>OTHER THAN EMPLOYEE COMPENSATION</b>					
	TOTAL					
	OPERATION & MAINTENANCE STAFF SUBTOTAL	3,602,922	3,536,319	3,736,298	3,984,031	247,733
	PREPARED BY PAUL CHRISTENSEN					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

OPERATION & MAINTENANCE - EQUIPMENT	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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					
<b>BENEFITS OF PROGRAMS &amp; GOALS</b>  The request for equipment includes:  Custodial Equipment: Stand-on floor machine, small auto-scrubber, and a dry stripper (all replacements)  Maintenance Equipment: Plumbing, HVAC, and masonry tools such as heat system pumps, primary water pumps (replacements), power jet, Hilti fastener system  Grounds: Electric ride-on mower  Warehouse: Mobile audio/video Equipment and Pitney Bose postage machine (replacement)	<b>OTHER THAN EMPLOYEE COMPENSATION</b>  1620 & 1621 & 1622 -200-10 EQUIPMENT	90,740	53,642	81,250	90,871	9,621
	TOTAL	90,740	53,642	81,250	90,871	9,621
	OPERATION & MAINTENANCE & GROUNDS - EQUIPMENT SUBTOTAL	90,740	53,642	81,250	90,871	9,621
	PREPARED BY PAUL CHRISTENSEN					



# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

OPERATION & MAINTENANCE - UTILITIES	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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 \$3.25 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 13.0 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					
<b>BENEFITS OF PROGRAMS &amp; GOALS</b>  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	2,040	2,200	2,200	-
	1620-482-10 ELECTRICITY	459,292	431,241	516,393	620,549	104,156
	1620-483-10 HEATING OIL/NATURAL GAS	391,559	614,216	593,104	674,275	81,171
	1620-484-10 PROPANE	6,370	7,900	4,500	7,700	3,200
	1620-485-10 WATER	2,598	4,865	6,600	6,600	-
	1620-490-10 BOCES SERVICE	67,916	91,987	83,610	83,610	-
	TOTAL	929,715	1,152,250	1,206,407	1,394,934	188,527
	OPERATION & MAINTENANCE - UTILITIES SUBTOTAL	929,715	1,152,250	1,206,407	1,394,934	188,527
	PREPARED BY PAUL CHRISTENSEN					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

OPERATION & MAINTENANCE - SERVICES AND CONTRACTS	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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.  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.  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.  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 necessary.	EMPLOYEE COMPENSATION					
	TOTAL					
<b>BENEFITS OF PROGRAMS &amp; GOALS</b>  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.  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.  The Minor Building Repairs and Improvements code addresses infrastructure repairs and other capital improvements.	OTHER THAN EMPLOYEE COMPENSATION					
	1620-420-10 INSURANCE - SCHOOL PROPERTY/ASSETS	185,187	194,967	198,000	229,000	31,000
	1620-430-10 TRAVEL CONFERENCE	10,462	11,919	15,500	15,500	-
	1620-402-10 CONTRACT SERVICE PROJECT SAVE	38,464	14,069	25,000	25,000	-
	1621-401-10 CONTRACT SERVICE	394,643	623,870	630,000	680,900	50,900
	1621-402-10 CONTRACT SERVICE - EQUIPMENT REPAIR	8,486	8,088	12,000	12,000	-
	1621-405-10 CONTRACT SERVICE - ARCHITECT/ENGINEER	132,206	66,125	70,000	30,000	(40,000)
	1621-430-10 TRAVEL/CONFERENCE	-	-	1,700	1,700	-
	1621-434-10 MINOR BUILDING REPAIRS/IMPROVEMENTS	1,868,862	3,404,916	440,900	330,900	(110,000)
	1622-401-10 CONTRACT SERVICE - GROUNDS	746,754	1,019,608	380,000	490,350	110,350
	TOTAL	3,385,064	5,343,563	1,773,100	1,815,350	42,250
	OPERATION & MAINTENANCE - SERVICES AND CONTRACTS	3,385,064	5,343,563	1,773,100	1,815,350	42,250
	PREPARED BY PAUL CHRISTENSEN					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

OPERATION & MAINTENANCE - SUPPLIES	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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					
<b>BENEFITS OF PROGRAMS &amp; GOALS</b>  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	30,767	26,722	43,500	43,500	-
	1620-506-10 CUSTODIAL/CLEANING SUPPLIES	256,231	133,593	151,260	205,000	53,740
	1621-500-10 OFFICE SUPPLIES	451	214	250	510	260
	1621-507-10 MAINTENANCE SUPPLIES	177,001	170,167	184,200	194,000	9,800
	1622-507-10 GROUNDS SUPPLIES	32,800	43,108	50,000	50,000	-
	TOTAL	497,250	373,804	429,210	493,010	63,800
	OPERATION & MAINTENANCE - SUPPLIES SUBTOTAL	497,250	373,804	429,210	493,010	63,800
	PREPARED BY PAUL CHRISTENSEN	\$10,459,576.88				

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

CENTRAL STOREROOM	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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.	<b>EMPLOYEE COMPENSATION</b>  1660-160-10 STAFF SALARIES -Hourly: Warehouse Worker -Overtime: Warehouse Worker		-	1,000	1,000	-
		-	-	1,000	1,000	-
<b>BENEFITS OF PROGRAMS &amp; GOALS</b>  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.	<b>OTHER THAN EMPLOYEE COMPENSATION</b>  1660-500-10 SUPPLIES		793	2,000	3,000	1,000
	<b>TOTAL</b>	-	793	2,000	3,000	1,000
	<b>CENTRAL STOREROOM SUBTOTAL</b>	-	793	3,000	4,000	1,000
	<b>PREPARED BY PAUL CHRISTENSEN</b>					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

CENTRAL PRINTING & MAILING	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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.	<b>EMPLOYEE COMPENSATION</b>  1670-160-10 STAFF SALARIES -Salaries: Printer/Courier -Overtime: Printer/Courier	113,171	112,156	66,722	67,838	1,116
		113,171	112,156	66,722	67,838	1,116
<b>BENEFITS OF PROGRAMS &amp; GOALS</b>  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.	<b>OTHER THAN EMPLOYEE COMPENSATION</b>  1670-200-10 EQUIPMENT  1670-402 & 417 CONTRACT SERVICE & COPIERS  1670-490-10 BOCES PRINTING 1670-500-10 SUPPLIES	2,000  31,359  3,383 12,662	-  39,456  3,428 15,595	4,000 16,000	20,000 35,900 4,000 19,000	20,000 - - 3,000
	<b>TOTAL</b>	49,404	58,479	55,900	78,900	23,000
	<b>CENTRAL PRINTING &amp; MAILING SUBTOTAL</b>	162,575	170,635	122,622	146,738	24,116
	<b>PREPARED BY PAUL CHRISTENSEN</b>					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

CENTRAL DATA PROCESSING	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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, Security, AIMS Web, and our maintenance management program. Network support will be provided by BOCES and an outside consultant.	EMPLOYEE COMPENSATION					
	TOTAL	-	-	-	-	-
<b>BENEFITS OF PROGRAMS &amp; GOALS</b>  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	13,936	448,728	15,200	15,500	300
	1680-490-10 BOCES SERVICES - NON-INSTRUCTIONAL COMPUTER	510,385	894,611	483,272	620,291	137,019
	1680-500-10 SUPPLIES	14,356	13,323	14,000	14,200	200
	TOTAL	538,677	1,356,662	512,472	649,991	137,519
	CENTRAL DATA PROCESSING SUBTOTAL	538,677	1,356,662	512,472	649,991	137,519
	PREPARED BY CHRISTOPHER NELSON					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

UNDISTRIBUTED EXPENSES - (Not allocated to a specific program)	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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 represent the District's share of the total operating expenses and expected claims.	EMPLOYEE COMPENSATION					
	TOTAL					
<b>BENEFITS OF PROGRAMS &amp; GOALS</b>  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, litigation, 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	169,758	161,165	185,500	183,700	(1,800)
	1920-400-10 SCHOOL ASSOCIATION DUES	20,545	20,631	29,000	29,000	-
	1930-400-10 JUDGMENT AND CLAIMS	61,291	6,868	50,000	50,000	-
	1981-490-10 BOCES SERVICES - ADMINISTRATIVE CHARGE	650,608	644,729	659,830	670,872	11,042
	1983-490-10 BOCES SERVICES - CAPITAL CHARGE	73,772	72,050	78,509	85,476	6,967
	TOTAL	975,974	905,443	1,002,839	1,019,048	16,209
	UNDISTRIBUTED EXPENSES SUBTOTAL	975,974	905,443	1,002,839	1,019,048	16,209
	PREPARED BY DANELLE PLACELLA					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

## BUDGET SUMMARY BY FUNCTION 2023-2024

REF. PAGE & CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
1. 2010	CURRICULUM DEVELOPMENT & SUPERVISION	845,001	934,676	1,184,594	1,156,658	(27,936)
2. 2020	SUPERVISION - REGULAR SCHOOL	4,324,280	4,344,122	5,081,844	5,125,753	43,909
3. 2060	INNOVATION & RESEARCH	60,306	43,125	75,000	75,000	0
4. 2070	IN-SERVICE TRAINING - INSTRUCTION	537,943	584,939	670,863	729,497	58,634
5. 2110	TEACHING - KATONAH ELEMENTARY SCHOOL	3,911,776	3,913,609	3,927,941	4,266,663	338,722
6. 2110	TEACHING - INCREASE MILLER ELEMENTARY SCHOOL	3,795,825	4,336,042	4,608,121	4,801,660	193,539
7. 2110	TEACHING - MEADOW POND ELEMENTARY SCHOOL	3,710,088	3,636,818	3,828,290	4,079,758	251,468
8. 2110	TEACHING - JOHN JAY MIDDLE SCHOOL	6,774,021	7,043,322	7,143,598	7,697,767	554,169
9. 2110	TEACHING - JOHN JAY HIGH SCHOOL	9,490,269	9,495,072	9,793,328	9,991,323	197,995
10. 2110	OTHER DISTRICTWIDE INSTRUCTIONAL	32,374	95,976	109,512	111,621	2,109
11. 2110	INSTRUCTIONAL EQUIPMENT	55,930	19,948	111,020	45,062	(65,958)
12. 2110	CONTRACTUAL SERVICES AND REPAIRS	21,298	19,702	66,683	70,994	4,311
13. 2110	TRAVEL/CONFERENCE	705	1,298	6,600	7,450	850
14. 2110	BOCES - SPECIALIZED SERVICES	111,344	331,048	296,820	252,906	(43,914)
15. 2110	INSTRUCTIONAL SUPPLIES	592,293	468,480	619,131	749,216	130,085
16. 2110	TEXTBOOKS	223,408	180,717	327,658	348,846	21,188



# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

## BUDGET SUMMARY BY FUNCTION 2023-2024

REF. PAGE & CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
17. 2110	WORKBOOKS	139,491	130,685	149,452	167,555	18,103
18. 2250	SPECIAL EDUCATION - INSTRUCTIONAL	11,677,483	11,398,949	13,061,249	13,204,082	142,833
19. 2280	OCCUPATIONAL EDUCATION	381,407	422,496	431,270	385,723	(45,547)
20. 2330	TEACHING - SPECIAL SCHOOLS - DRIVER ED	0	0	0	7,500	7,500
21. 2610	SCHOOL, LIBRARY, & AUDIO VISUAL - SALARIES	697,608	676,692	714,734	738,647	23,913
22. 2610	SCHOOL, LIBRARY, & AUDIO VISUAL - CONTRACT SV	156,972	178,701	183,121	209,035	25,914
23. 2620	EDUCATIONAL TELEVISION	1,067	0	0	0	0
24. 2630	COMPUTER ASSISTED INSTRUCTION	3,467,334	2,741,408	2,675,432	2,574,761	(100,671)
25. 2805	ATTENDANCE - REGULAR SCHOOL	56,255	56,586	58,007	59,233	1,226
26. 2810	GUIDANCE - REGULAR SCHOOL	1,962,579	1,907,700	1,804,012	1,776,489	(27,523)
27. 2815	HEALTH SERVICES - REGULAR SCHOOL	710,597	735,400	858,158	919,873	61,715
28. 2820	PSYCHOLOGICAL SERVICES - REGULAR SCHOOL	1,043,004	1,009,560	1,129,932	1,097,889	(32,043)
29. 2825	SOCIAL WORK SERVICES - REGULAR SCHOOL	677,525	690,918	703,510	719,789	16,279
30. 2850	CO-CURRICULAR ACTIVITIES	251,296	388,784	502,350	517,912	15,562
31. 2855	INTERSCHOLASTIC ACTIVITIES	1,090,400	1,231,052	1,237,750	1,369,000	131,250
	TOTAL INSTRUCTIONAL	\$56,799,879	\$57,017,826	\$61,359,981	\$63,257,662	\$1,897,681

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

CURRICULUM DEVELOPMENT AND SUPERVISION	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  These funds provide for staff coordination on curriculum improvement-related projects. The District plans and administers programs of professional development and in-service education; secures and distributes instructional resources; and works with administrators and teachers to organize and coordinate grade level, departmental, 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.	<b>EMPLOYEE COMPENSATION</b>  2010-100-10 STAFF SALARIES -SALARY: ASSISTANT SUPERINTENDENT -SALARY: STAFF DEVELOPERS -SALARY: CLERICAL STAFF -HOURLY: CURRICULUM DEVELOPMENT	539,941	601,222	609,844	653,218	43,374
	<b>TOTAL</b>	539,941	601,222	609,844	653,218	43,374
<b>BENEFITS</b>  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 development, 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.	<b>OTHER THAN EMPLOYEE COMPENSATION</b>  2010-400-10 CONTRACT SERVICE  2010-430-10 TRAVEL/CONFERENCE  2010-490-10 BOCES SERVICES - CONSULTANTS/WORKSHOPS  2010-500-10 SUPPLIES	15,619	15,330	70,000	48,140	(21,860)
		3,000	1,701	4,000	4,500	500
		285,334	315,674	500,000	450,000	(50,000)
		1,107	749	750	800	50
	<b>TOTAL</b>	305,060	333,454	574,750	503,440	(71,310)
	<b>CURRICULUM DEVELOPMENT AND SUPERVISION SUBTOTAL</b>	845,001	934,676	1,184,594	1,156,658	(27,936)
	<b>PREPARED BY MARY FORD</b>					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

SUPERVISION - REGULAR SCHOOL	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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.	<b>EMPLOYEE COMPENSATION</b>					
	2020-100-10 DIRECTORS	469,484	457,345	734,302	691,306	(42,996)
	2020-100-10 PRINCIPALS/ASSISTANT PRINCIPALS	2,417,402	2,477,621	2,541,673	2,507,116	(34,557)
	2020-160-10 CLERICAL SUPPORT	1,151,587	1,037,349	1,276,575	1,293,254	16,679
	<b>TOTAL</b>	4,038,473	3,972,315	4,552,550	4,491,676	(60,874)
<b>BENEFITS</b>  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	<b>OTHER THAN EMPLOYEE COMPENSATION</b>					
	2020-200-10 EQUIPMENT	-	-	3,000	-	(3,000)
	2020-400-10 CONTRACTUAL SERVICE	230,677	307,253	447,768	531,004	83,236
	2020-430-10 TRAVEL/CONFERENCE	527	963	9,800	29,800	20,000
	2020-500-10 SUPPLIES - DW	3,231	3,439	3,500	3,500	-
	2020-500-11 SUPPLIES - JJHS	7,563	11,415	21,121	20,124	(997)
	2020-500-12 SUPPLIES - JJMS	26,675	29,462	28,620	28,622	2
	2020-500-13 SUPPLIES - KES	5,499	4,463	5,625	7,000	1,375
	2020-500-15 SUPPLIES - IMES	6,180	4,328	4,325	7,027	2,702
	2020-500-16 SUPPLIES - MPES	5,455	10,483	5,535	7,000	1,465
	<b>TOTAL</b>	285,807	371,807	529,294	634,077	104,783
	<b>SUPERVISION - REGULAR SCHOOL</b>	4,324,280	4,344,122	5,081,844	5,125,753	43,909
	<b>PREPARED BY BUILDING PRINCIPALS/DIRECTORS</b>					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

RESEARCH & INNOVATION	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  These funds have been included within the budget to encourage research and innovation relative to best practice in the areas of curriculum and instruction. Staff, in coordination with the staff developers, will investigate new units of study and cutting edge instructional strategies designed to support the KLSD Learning Commitment.	<b>EMPLOYEE COMPENSATION</b>  2060-150-10 RESEARCH & INNOVATION	60,306	43,125	75,000	75,000	-
	<b>TOTAL</b>	60,306	43,125	75,000	75,000	-
<b>BENEFITS</b>  Promotes learning experiences, which are engaging, relevant and take place in an active learning environment:  <ul style="list-style-type: none"> <li>• 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.</li> <li>• Demonstrate that lessons have purpose beyond test results and make recognizable connections to the lives of our students</li> <li>• Provide students with an opportunity to participate in collaborative, problem/project based activities that foster creativity, critical thinking and increasingly sophisticated communication.</li> </ul>	<b>OTHER THAN EMPLOYEE COMPENSATION</b>					
	<b>TOTAL</b>	-	-	-	-	-
	<b>RESEARCH &amp; INNOVATION SUBTOTAL</b>	60,306	43,125	75,000	75,000	-
	<b>PREPARED BY MARY FORD</b>					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

IN-SERVICE TRAINING - INSTRUCTION/STAFF DEVELOPMENT	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  This area of the budget is specifically associated with providing staff with instructional strategies and methodologies which have been proven to be the most effective.  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 is provided for K-12 teachers, administrators and teaching assistants. Topics will include leadership, instructional strategies in literacy, science and math, social and emotional learning (SEL), supporting students with special needs, and meaningful technology integration, as well as other state and local initiatives. Funds are also included for mentoring new teachers.	<b>EMPLOYEE COMPENSATION</b>					
	2070-150-10 STAFF DEVELOPER/CURRICULUM	240,373	295,622	310,413	334,397	23,984
	2070-153-10 HOURLY: TEACHER STAFF DEVELOPMENT	199,178	161,082	160,000	195,000	35,000
	2070-154-10 HOURLY: TEACHING ASSISTANT STAFF DEVELOPMENT	15,097	26,704	13,500	15,000	1,500
	2070-163 HOURLY: STAFF DEVELOPMENT CLERICAL SUPPORT	7,336	10,674	8,000	8,000	-
	<b>TOTAL</b>	461,984	494,082	491,913	552,397	60,484
<b>BENEFITS</b>  Our staff development program is focused on continual improvement for all educators, ensuring that students are provided with high-quality learning opportunities in every classroom. Our staff is trained in the most effective instructional strategies, which are designed to promote and enhance learning for students.	<b>OTHER THAN EMPLOYEE COMPENSATION</b>					
	2070-405-10 CONTRACT SERVICE - CONSULTANTS	19,100	50,550	100,000	85,000	(15,000)
	2070-430-10 TRAVEL/CONFERENCE	13,908	25,657	31,350	41,500	10,150
	2070-490-10 BOCES SERVICES - CONSULTANTS/WORKSHOPS	16,816	2,945	30,000	30,000	-
	2070-500-10 SUPPLIES & TEXT & REFERENCE	26,135	11,705	17,600	20,600	3,000
	<b>TOTAL</b>	75,959	90,857	178,950	177,100	(1,850)
	<b>IN-SERVICE TRAINING - INSTRUCTION SUBTOTAL</b>	537,943	584,939	670,863	729,497	58,634
	<b>PREPARED BY MARY FORD</b>					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

TEACHING - KATONAH ELEMENTARY SCHOOL GRADES K-5			RESOURCES REQUIRED		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET																		
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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 KES 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>76</td><td>4</td></tr><tr><td>Grade 2</td><td>67</td><td>3</td></tr><tr><td>Grade 3</td><td>61</td><td>3</td></tr><tr><td>Grade 4</td><td>73</td><td>3</td></tr><tr><td>Grade 5</td><td>65</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 208 new kindergarten students across the three elementary schools. We have allocated 11.0 FTE teaching positions for kindergarten.  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.  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	76	4	Grade 2	67	3	Grade 3	61	3	Grade 4	73	3	Grade 5	65	3	<b>EMPLOYEE COMPENSATION</b>  2110-112, 2110-120 & 2110-125-13  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  2110-121-13  KINDERGARTEN TEACHING ASSISTANTS  2110-126-13  INSTRUCTIONAL LEADERS 2110-149-13  SALARIES: SUBSTITUTE TEACHERS  2110-161 & 2110-163  SALARIES: MONITORS/AIDES		3,616,490	3,629,125	3,538,166	3,835,621	297,455
Grade Level	Projected Enrollment	Number of Sections/Teachers																									
Grade 1	76	4																									
Grade 2	67	3																									
Grade 3	61	3																									
Grade 4	73	3																									
Grade 5	65	3																									
			2110-121-13	KINDERGARTEN TEACHING ASSISTANTS	102,625	137,303	159,861	199,960	40,099																		
			2110-126-13	INSTRUCTIONAL LEADERS	9,552	6,200	9,414	9,582	168																		
			2110-149-13	SALARIES: SUBSTITUTE TEACHERS	108,583	64,745	120,000	120,000	-																		
			2110-161 & 2110-163	SALARIES: MONITORS/AIDES	74,527	76,236	100,500	101,500	1,000																		
			<b>TOTAL</b>		3,911,776	3,913,609	3,927,941	4,266,663	338,722																		
<b>BENEFITS</b>  The benefits of the elementary schools' teaching and learning programs are numerous. Below please find a number of benefits that provide more illustrative examples.  <ul style="list-style-type: none"><li>• 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.</li><li>• Each child will develop skills, knowledge, and appreciation in the fields of art, music, and physical education.</li><li>• Each child will receive attention and support in order to develop and grow socially, emotionally and academically.</li></ul>			<b>OTHER THAN EMPLOYEE COMPENSATION</b>																								
			<b>TOTAL</b>																								
			<b>TEACHING - KATONAH ELEMENTARY SCHOOL SUBTOTAL</b>		3,911,776	3,913,609	3,927,941	4,266,663	338,722																		
			<b>PREPARED BY CRISTY HARRIS</b>																								

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

TEACHING - INCREASE MILLER ELEMENTARY SCHOOL GRADES K-5			RESOURCES REQUIRED		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET																		
<b>STATEMENT OF PROGRAM &amp; GOALS</b>			<b>EMPLOYEE COMPENSATION</b>																								
<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>79</td><td>4</td></tr><tr><td>Grade 2</td><td>95</td><td>4</td></tr><tr><td>Grade 3</td><td>87</td><td>4</td></tr><tr><td>Grade 4</td><td>57</td><td>3</td></tr><tr><td>Grade 5</td><td>91</td><td>4</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 208 new kindergarten students across the three elementary schools. We have allocated 11.0 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	79	4	Grade 2	95	4	Grade 3	87	4	Grade 4	57	3	Grade 5	91	4	2110-112, 2110-120 & 2110-125-15 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		3,443,511	3,917,128	4,146,363	4,328,858	182,495
Grade Level	Projected Enrollment	Number of Sections/Teachers																									
Grade 1	79	4																									
Grade 2	95	4																									
Grade 3	87	4																									
Grade 4	57	3																									
Grade 5	91	4																									
			2110-121-15 KINDERGARTEN TEACHING ASSISTANTS		139,014	188,214	194,344	197,220	2,876																		
			2110-126-15 INSTRUCTIONAL LEADERS		14,328	4,650	9,414	9,582	168																		
			2110-149-15 SALARIES: SUBSTITUTE TEACHERS		142,901	147,025	145,000	160,000	15,000																		
			2110-161 & 2110-163 SALARIES: MONITORS/AIDES		56,072	79,025	113,000	106,000	(7,000)																		
			TOTAL		3,795,825	4,336,042	4,608,121	4,801,660	193,539																		
<b>BENEFITS</b>			<b>OTHER THAN EMPLOYEE COMPENSATION</b>																								
<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"><li>• 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.</li><li>• Each child will develop skills, knowledge, and appreciation in the fields of art, music, and physical education.</li><li>• Each child will receive attention and support in order to develop and grow socially, emotionally and academically.</li></ul>																											
			TOTAL																								
			TEACHING - INCREASE MILLER ELEMENTARY SCHOOL SUBTOTAL		3,795,825	4,336,042	4,608,121	4,801,660	193,539																		
			PREPARED BY KERRY FORD																								

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

TEACHING - MEADOW POND ELEMENTARY SCHOOL GRADES K-5			RESOURCES REQUIRED		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET																		
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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>56</td><td>3</td></tr><tr><td>Grade 2</td><td>60</td><td>3</td></tr><tr><td>Grade 3</td><td>69</td><td>3</td></tr><tr><td>Grade 4</td><td>62</td><td>3</td></tr><tr><td>Grade 5</td><td>53</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 208 new kindergarten students across the three elementary schools. We have allocated 11.0 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	56	3	Grade 2	60	3	Grade 3	69	3	Grade 4	62	3	Grade 5	53	3	<b>EMPLOYEE COMPENSATION</b>  2110-112, 2110-120 & 2110-125-16  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  2110-121-16  KINDERGARTEN TEACHING ASSISTANTS   2110-126-16 INSTRUCTIONAL LEADERS 2110-149-16 SALARIES: SUBSTITUTE TEACHERS  2110-161 & 2110-163 SALARIES: MONITORS/AIDES		3,360,888	3,246,455	3,417,435	3,647,796	230,361
Grade Level	Projected Enrollment	Number of Sections/Teachers																									
Grade 1	56	3																									
Grade 2	60	3																									
Grade 3	69	3																									
Grade 4	62	3																									
Grade 5	53	3																									
					165,937	162,109	165,441	166,380	939																		
					9,552	9,300	9,414	9,582	168																		
					113,252	134,745	135,000	155,000	20,000																		
					60,459	84,209	101,000	101,000	-																		
			<b>TOTAL</b>		3,710,088	3,636,818	3,828,290	4,079,758	251,468																		
<b>BENEFITS</b>  The benefits of the elementary schools' teaching and learning programs are numerous. Below please find a number of benefits that provide more illustrative examples.  • 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.  • Each child will develop skills, knowledge, and appreciation in the fields of art, music, and physical education.  • Each child will receive attention and support in order to develop and grow socially, emotionally and academically.			<b>OTHER THAN EMPLOYEE COMPENSATION</b>																								
			<b>TOTAL</b>																								
<b>TEACHING - MEADOW POND ELEMENTARY SCHOOL SUBTOTAL</b>					3,710,088	3,636,818	3,828,290	4,079,758	251,468																		
<b>PREPARED BY ASHLYN FIELD</b>																											



# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

TEACHING - JOHN JAY MIDDLE SCHOOL - GRADE 6 - 8	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  Middle School staffing costs are presented on this page. Teachers in the areas shown teach our students in grades 6 through 8. Staff is shared among all three grade levels as needed. The middle school provides a supportive transitional experience for children at various stages of early adolescence. Students are provided a rigorous academic education with significant emphasis on their social and emotional 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.  Special education, guidance counselors, psychologists, social workers and additional support positions are listed in other budget codes.	<b>EMPLOYEE COMPENSATION</b>					
	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	6,424,959	6,577,900	6,661,121	7,186,048	524,927
	2110-126 & 136-12 TEAM LEADER STIPEND	51,180	47,572	65,495	76,060	10,565
	2110-149-12 SALARIES: SUBSTITUTE TEACHERS	82,922	198,905	175,000	200,000	25,000
	2110-161-12 SALARIES: MONITORS/AIDES	214,959	218,945	241,982	235,659	(6,323)
	<b>TOTAL</b>	6,774,021	7,043,322	7,143,598	7,697,767	554,169
<b>BENEFITS</b>  The benefits of middle school teaching and learning are numerous. Below please find illustrative examples:  The middle school focuses on the unique characteristics and needs of young adolescents and serves two primary purposes: academic excellence and personal/social development.  Students are provided a challenging academic program that can be differentiated as necessary.  The middle school fosters citizenship where students are encouraged to actively participate in their learning and respect each other's opinions and differences.  Students are offered a variety of academic and extracurricular activities throughout the year.	<b>OTHER THAN EMPLOYEE COMPENSATION</b>					
	<b>TOTAL</b>					
	<b>TEACHING - JOHN JAY MIDDLE SCHOOL SUBTOTAL</b>	6,774,021	7,043,322	7,143,598	7,697,767	554,169
	<b>PREPARED BY JEFF SWIATOWICZ</b>					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

TEACHING - JOHN JAY HIGH SCHOOL	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  High School staffing costs are presented on this page.  The high school provides a rich learning experience designed to prepare our students for post-secondary pursuits.  Special education teachers, guidance counselors, psychologists, social workers, and additional support positions are listed in other budget codes.	<b>EMPLOYEE COMPENSATION</b>					
	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	8,957,756	8,753,969	9,127,823	9,243,788	115,965
	2110-136-11 INSTRUCTIONAL LEADERS	37,417	40,300	40,805	41,520	715
	2110-149-SALARIES: SUBSTITUTE TEACHERS	140,800	390,905	275,000	275,000	-
	2110-161-11 SALARIES: MONITORS/AIDES	354,296	309,898	349,700	431,015	81,315
	<b>TOTAL</b>	9,490,269	9,495,072	9,793,328	9,991,323	197,995
<b>BENEFITS</b>  The benefits of the high school program are varied and numerous. Several of the benefits that follow are listed for illustrative purposes:  1. District students show a high level of achievement as measured by a variety of assessments and the quality of class work produced.  2. Programs are provided for students with special learning challenges as well as for students who demonstrate the need or desire to accelerate.  3. Students are involved with staff in a multitude of activities including but not limited to music, art, theatre, athletics, clubs, government, technology, among other numerous activities.	<b>OTHER THAN EMPLOYEE COMPENSATION</b>					
	<b>TOTAL</b>					
	<b>TEACHING - JOHN JAY HIGH SCHOOL SUBTOTAL</b>	9,490,269	9,495,072	9,793,328	9,991,323	197,995
	<b>PREPARED BY STEVEN SICILIANO</b>					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

OTHER DISTRICTWIDE INSTRUCTIONAL	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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.	<b>EMPLOYEE COMPENSATION</b>					
	2110-156-10 STIPEND: GR K-12 INSTRUCTIONAL LEADERS	32,374	95,976	109,512	111,621	2,109
	<b>TOTAL</b>	32,374	95,976	109,512	111,621	2,109
<b>BENEFITS</b>  Instructional leaders provides K-12 curriculum support to colleagues.	<b>OTHER THAN EMPLOYEE COMPENSATION</b>					
	<b>TOTAL</b>					
	<b>OTHER DISTRICTWIDE INSTRUCTIONAL SUBTOTAL</b>	32,374	95,976	109,512	111,621	2,109
<b>PREPARED BY MARY FORD</b>						

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

INSTRUCTIONAL EQUIPMENT	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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					
<b>BENEFITS</b>  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:  Various large instruments 3D Clay Printer - Art and Tech., High School 3D Printer - Business Ed, High School Spectromoter and Water test meters - Science, High School Oboe - For demonstration purposes - Music, Middle School	OTHER THAN EMPLOYEE COMPENSATION					
	2110-200-10 EQUIPMENT - DISTRICTWIDE - INSTRUMENTAL AND PHYSICAL EDUCATION	29,814	13,158	71,660	13,000	(58,660)
	2110-200-11 EQUIPMENT - JJHS	17,618	4,790	39,360	29,762	(9,598)
	2110-200-12 EQUIPMENT - JJMS	8,499	2,000	-	2,300	2,300
	2110-200 EQUIPMENT - ELEMENTARY	-	-	-	-	-
	TOTAL	55,930	19,948	111,020	45,062	(65,958)
	INSTRUCTIONAL EQUIPMENT SUBTOTAL	55,930	19,948	111,020	45,062	(65,958)
	PREPARED BY BUILDING PRINCIPALS & CHRISTIAN MCCARTHY					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

CONTRACT SERVICES AND REPAIRS	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  The district wide 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					
<b>BENEFITS</b>  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 - DISTRICTWIDE	7,752	10,463	15,500	3,000	(12,500)
	2110-401-11 CONTRACT SERVICES - JJHS	12,885	8,461	45,713	48,784	3,071
	2110-401-12 CONTRACT SERVICES - JJMS	660	778	5,070	18,110	13,040
	2110-401 CONTRACT SERVICES ELEMENTARY	-	-	400	1,100	700
	TOTAL	21,298	19,702	66,683	70,994	4,311
	CONTRACT SERVICES AND REPAIRS SUBTOTAL	21,298	19,702	66,683	70,994	4,311
	PREPARED BY BUILDING ADMIN. AND DIRECTORS					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

TRAVEL/CONFERENCE	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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					
<b>BENEFITS</b>  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	705	1,139	5,250	3,100	(2,150)
	2110-430-11 TRAVEL/CONFERENCE - JJHS	-	159	1,350	1,350	-
	2110-430-11 TRAVEL/CONFERENCE - JJMS	-	-	-	3,000	3,000
	TOTAL	705	1,298	6,600	7,450	850
	TRAVEL/CONFERENCE SUBTOTAL	705	1,298	6,600	7,450	850
	PREPARED BY BUILDING PRINCIPALS AND DIRECTORS					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

BOCES - SPECIALIZED SERVICES	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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					
<b>BENEFITS</b>  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	56,596	187,784	51,820	7,906	(43,914)
	2110-492-10 BOCES SERVICES - ARTS IN ED/ENVIRONMENTAL ED	54,748	143,264	245,000	245,000	-
	TOTAL	111,344	331,048	296,820	252,906	(43,914)
	BOCES - SPECIALIZED SERVICES	111,344	331,048	296,820	252,906	(43,914)
PREPARED BY DANELLE PLACELLA						

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

INSTRUCTIONAL SUPPLIES	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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					
<b>BENEFITS</b>  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 INSTRUCTIONAL SUPPLIES - DISTRICTWIDE	275,062	22,915	31,744	2,000	(29,744)
	2110-500-11 INSTRUCTIONAL SUPPLIES - JJHS	130,298	142,415	153,419	173,668	20,249
	2110-500-12 INSTRUCTIONAL SUPPLIES - JJMS	80,481	158,028	93,740	166,931	73,191
	2110-500 INSTRUCTIONAL SUPPLIES ELEM	104,544	144,122	328,353	397,417	69,064
	2110-582 COMPUTER SOFTWARE - JJHS	1,909	1,000	11,875	9,200	(2,675)
	TOTAL	592,293	468,480	619,131	749,216	130,085
	INSTRUCTIONAL SUPPLIES	592,293	468,480	619,131	749,216	130,085
	PREPARED BY BUILDING PRINCIPALS & DIRECTORS					



# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

TEXTBOOKS	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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 and JJMS, replacement textbooks have been budgeted for multiple academic areas.	EMPLOYEE COMPENSATION					
	TOTAL					
<b>BENEFITS</b>  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	6,038	5,708	3,000	3,000	-
	2110-580-11 TEXTBOOKS - JJHS	57,331	92,005	127,003	104,030	(22,973)
	2110-580-12 TEXTBOOKS - JJMS	22,678	14,604	43,490	58,406	14,916
	2110-580 TEXTBOOKS ELEMENTARY	137,361	68,400	154,165	183,410	29,245
	TOTAL	223,408	180,717	327,658	348,846	21,188
	TEXTBOOKS SUBTOTAL	223,408	180,717	327,658	348,846	21,188
	PREPARED BY BUILDING ADMIN. AND DIRECTORS					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

WORKBOOKS	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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 including Regents. In addition, our Music program utilizes lesson books as a supplement to other material.	EMPLOYEE COMPENSATION					
	TOTAL					
<b>BENEFITS</b>  Consumable materials provide our students with the necessary tools to record individual thinking and learning.	OTHER THAN EMPLOYEE COMPENSATION					
	2110-581-10 WORKBOOKS - DISTRICTWIDE	148	4,078	5,031	200	(4,831)
	2110-581-11 WORKBOOKS - JJHS	34,463	31,009	33,412	39,604	6,192
	2110-581-12 WORKBOOKS - JJMS	31,114	19,989	13,166	26,225	13,059
	2110-581 WORKBOOKS -ELEMENTARY	73,766	75,609	97,843	101,526	3,683
	TOTAL	139,491	130,685	149,452	167,555	18,103
	WORKBOOKS SUBTOTAL	139,491	130,685	149,452	167,555	18,103
	PREPARED BY BUILDING PRINCIPALS & DIRECTORS					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

SPECIAL EDUCATION - INSTRUCTIONAL	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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.	<b>EMPLOYEE COMPENSATION</b>					
	2250-100-10 SALARY: TEACHER DW	13,650	8,140	48,499	31,216	(17,283)
	2250-150-10 SALARIES: TEACHERS AND PSYCHOLOGISTS ASSIGNED TO SPECIFIC PROGRAMS	5,076,930	5,208,000	5,595,839	5,675,178	79,339
	2250-151 & 154-10 TEACHING ASSISTANTS	1,641,384	1,572,273	1,680,477	1,750,531	70,054
	2250-152-10 SALARIES: SPEECH/LANG THERAPISTS	728,150	713,575	861,493	931,961	70,468
	2250-153-10 HOURLY: SPECIAL ED HOME/HOSPITAL TUTORS	92,539	106,551	166,500	150,000	(16,500)
	2250-161-10 SALARY: PHYSICAL THERAPIST/OCC. THERAPISTS	210,666	222,945	232,739	236,103	3,364
	2250-161-(11-16) SALARIES: TEACHER AIDES	954,679	976,215	1,062,702	1,147,237	84,535
	<b>TOTAL</b>	8,717,999	8,807,699	9,648,249	9,922,226	273,977
<b>BENEFITS</b>  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. Equipment necessary to meet the needs of our students.  The District receives state aid and federal funds to help defray these costs.	<b>OTHER THAN EMPLOYEE COMPENSATION</b>					
	2250-200-10 EQUIPMENT - DISTRICTWIDE	1,004	2,713	5,000	5,000	-
	2250-400-10 CONTRACT SERVICE	264,608	434,616	558,000	689,000	131,000
	2250-430-10 TRAVEL/CONFERENCE	9,258	13,787	16,500	30,000	13,500
	2250-471-10 TUITION - NYS PUBLIC SCHOOL	136,224	49,167	378,000	153,000	(225,000)
	2250-472-10 TUITION - ALL OTHER	1,931,016	1,296,404	1,359,000	1,278,166	(80,834)
	2250-490-10 BOCES SERVICES - TUITION RELATED SERVICES	552,740	707,441	1,032,000	1,057,190	25,190
	2250-503-10 SUPPLIES, REFERENCE MATERIAL	64,635	87,122	64,500	69,500	5,000
	<b>TOTAL</b>	2,959,484	2,591,250	3,413,000	3,281,856	(131,144)
	<b>SPECIAL EDUCATION - INSTRUCTIONAL SUBTOTAL</b>	11,677,483	11,398,949	13,061,249	13,204,082	142,833
	<b>PREPARED BY ALEXANDRA CASABONA</b>					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

CAREER AND TECHNICAL EDUCATION	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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					
<b>BENEFITS</b>  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	381,407	422,496	431,270	385,723	(45,547)
	TOTAL	381,407	422,496	431,270	385,723	(45,547)
	OCCUPATIONAL EDUCATION - SUBTOTAL	381,407	422,496	431,270	385,723	(45,547)
PREPARED BY DANELLE PLACELLA						

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

TEACHING - SPECIAL SCHOOLS - DRIVER ED	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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.	<b>EMPLOYEE COMPENSATION</b>  2330-153-11 HOURLY: CLASSROOM INSTRUCTOR - DRIVERS ED					
	<b>TOTAL</b>	-	-	-	-	-
<b>BENEFITS</b>  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.	<b>OTHER THAN EMPLOYEE COMPENSATION</b>  2330-401-11 CONTRACT SERVICE - CLASSROOM INSTRUCTOR	-	-	-	7,500	7,500
	<b>TOTAL</b>	-	-	-	7,500	7,500
	<b>TEACHING - SPECIAL SCHOOLS - DRIVER ED SUBTOTAL</b>	-	-	-	7,500	7,500
	<b>PREPARED BY DANELLE PLACELLA</b>					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

SCHOOL LIBRARY & AUDIO VISUAL- SALARIES	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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.	<b>EMPLOYEE COMPENSATION</b>					
	2610-150-10 SALARIES: SCHOOL LIBRARY MEDIA SPECIALISTS	521,901	536,895	553,981	580,093	26,112
	2610-161-10 SALARIES: SCHOOL LIBRARY CLERKS	175,707	139,797	160,753	158,554	(2,199)
	<b>TOTAL</b>	697,608	676,692	714,734	738,647	23,913
<b>BENEFITS</b>  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.	<b>OTHER THAN EMPLOYEE COMPENSATION</b>					
	<b>TOTAL</b>					
	<b>SCHOOL LIBRARY &amp; AUDIO VISUAL- SALARIES SUBTOTAL</b>	697,608	676,692	714,734	738,647	23,913
<b>PREPARED BY BUILDING PRINCIPALS</b>						

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

SCHOOL LIBRARY & AUDIO VISUAL- CONTRACTUAL SERVICES AND SUPPLIES	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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					
<b>BENEFITS</b>  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.  Equipment: Blinds for the Library.	OTHER THAN EMPLOYEE COMPENSATION					
	2610-200 EQUIPMENT: AUDIO/VISUAL		2,000		25,000	25,000
	2610-401-10 CONTRACT SERVICE	6,917	5,525	8,542	9,377	835
	2610-460-10 LIBRARY/AV LOAN PROGRAM	15,138	15,518	17,702	16,744	(958)
	2610-461-10 LIBRARY/AV LOAN PROGRAM - HARVEY	2,081	2,363	2,500	2,500	-
	2610-490-10 BOCES SERVICES	58,761	59,609	62,600	62,000	(600)
	2610-500-10 SUPPLIES	19,813	13,123	12,598	16,368	3,770
The District receives state aid to defray expenses for Library Materials	2610-510-10 PERIODICALS/SUBSCRIPTIONS	28,150	29,577	34,055	35,435	1,380
	2610-520-10 REFERENCE & LIBRARY	26,112	50,986	45,124	41,611	(3,513)
	TOTAL	156,972	178,701	183,121	209,035	25,914
	SCHOOL LIBRARY & AV- CONTRACTUAL SVS AND SUPPLIES SUBTOTAL	156,972	178,701	183,121	209,035	25,914
	PREPARED BY BUILDING PRINCIPALS					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

EDUCATIONAL TELEVISION	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  This page continues to be included in the budget document to track prior years expenses.	<b>EMPLOYEE COMPENSATION</b>  2620-156-11 STIPEND: TV STUDIO MANAGER	1,067	-	-	-	-
	<b>TOTAL</b>	1,067	-	-	-	-
<b>BENEFITS</b>	<b>OTHER THAN EMPLOYEE COMPENSATION</b> 2620-200-11 EQUIPMENT 2620-401-11 CONTRACT SERVICE  2620-200 & 500-10 EQUIPMENT & SUPPLIES	- - -	- - -	- - -	- - -	- - -
	<b>TOTAL</b>	-	-	-	-	-
	<b>EDUCATIONAL TELEVISION - SUBTOTAL</b>	1,067	-	-	-	-
	<b>PREPARED BY DANELLE PLACELLA</b>					



# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

COMPUTER ASSISTED INSTRUCTION	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  In support of our KLS 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 Junior Network Specialist, and a Computer Systems Manager. The HS is supported by one fulltime Computer Aide. A Technology Teaching Assistant was added to the department in 2020-21 school year. Recommendation to increase the FTE to support instructional technology by taking three part-time positions and replacing them with three full-time teaching assistant positions. This transition will enhance instructional support for technology at the elementary level.	<b>EMPLOYEE COMPENSATION</b>					
	2630-100 151 160 STAFF SALARIES -Director of Technology -Computer Systems Manager -Teaching Assistants	326,550	329,818	345,102	497,075	151,973
	2630-161-10 TECHNOLOGY SUPPORT -Network Support Specialist -Data Analyst -Computer Aides ~Jr. Network Support Specialist	422,452	371,999	420,728	328,633	(92,095)
	<b>TOTAL</b>	749,002	701,817	765,830	825,708	59,878
<b>BENEFITS</b>  Funds in these codes will provide resources outlined in year two of the adopted district technology plan. These resources include:  •Upgrading laptops computers for faculty •Upgrading student tablets •Upgrading student laptops •Upgrading interactive touch displays •Expanding audio enhancements in the classrooms	<b>OTHER THAN EMPLOYEE COMPENSATION</b>					
	2630-200-10 EQUIPMENT	109,357	106,125	110,000	110,000	-
	2630-400-10 CONTRACT SERVICES	415,681	336,894	383,270	383,278	8
	2630-430-10 TRAVEL/CONFERENCE	124	3,178	3,425	4,925	1,500
	2630-462-10 STATE AIDED COMPUTER SOFTWARE	173,573	181,870	131,712	135,625	3,913
	2630-490-10 BOCES SERVICES - INSTRUCTIONAL COMPUTERS	1,142,077	1,345,130	991,195	845,225	(145,970)
	2630-500-10 SUPPLIES	877,520	66,393	290,000	270,000	(20,000)
	<b>TOTAL</b>	2,718,332	2,039,590	1,909,602	1,749,053	(160,549)
	<b>COMPUTER ASSISTED INSTRUCTION SUBTOTAL</b>	3,467,334	2,741,408	2,675,432	2,574,761	(100,671)
	<b>PREPARED BY CHRISTOPHER NELSON</b>					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

ATTENDANCE - REGULAR SCHOOL	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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.	<b>EMPLOYEE COMPENSATION</b>  2805-161-10 STAFF SALARIES -Salaries: Clerical -Hourly: Clerical -Overtime: Clerical	56,255	56,586	58,007	59,233	1,226
	<b>TOTAL</b>	56,255	56,586	58,007	59,233	1,226
<b>BENEFITS</b>  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.	<b>OTHER THAN EMPLOYEE COMPENSATION</b>					
	<b>TOTAL</b>					
	<b>ATTENDANCE - REGULAR SCHOOL SUBTOTAL</b>	56,255	56,586	58,007	59,233	1,226
	<b>PREPARED BY STEVEN SICILIANO</b>					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

GUIDANCE - JJHS/JJMS	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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.	<b>EMPLOYEE COMPENSATION</b>					
	2810-150-10 GUIDANCE -Salaries: Guidance Counselor JJHS -Salaries: Guidance Counselor JJMS -Salaries: Director of Guidance	1,533,789	1,461,944	1,421,372	1,313,606	(107,766)
	2810-153-10 HOURLY: TUTORS	760	104,349	25,000	30,194	5,194
	2810-161-10 CLERICAL	269,120	274,566	279,820	272,115	(7,705)
	<b>TOTAL</b>	<b>1,803,669</b>	<b>1,840,859</b>	<b>1,726,192</b>	<b>1,615,915</b>	<b>(110,277)</b>
<b>BENEFITS</b>  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.	<b>OTHER THAN EMPLOYEE COMPENSATION</b>					
	2810-400-10 CONTRACT SERVICE	156,232	63,894	73,500	156,000	82,500
	2810-430-11 TRAVEL/CONFERENCE	-	-	400	475	75
	2810-500-10 SUPPLIES	2,678	2,947	3,920	4,099	179
	<b>TOTAL</b>	<b>158,910</b>	<b>66,841</b>	<b>77,820</b>	<b>160,574</b>	<b>82,754</b>
	<b>GUIDANCE - REGULAR SCHOOL SUBTOTAL</b>	<b>1,962,579</b>	<b>1,907,700</b>	<b>1,804,012</b>	<b>1,776,489</b>	<b>(27,523)</b>
	<b>PREPARED BY MARISA MERLINO</b>					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

HEALTH SERVICES - REGULAR SCHOOL	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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.	<b>EMPLOYEE COMPENSATION</b>  2815-160-10 REGISTERED NURSES	484,750	443,570	569,608	624,673	55,065
	<b>TOTAL</b>	484,750	443,570	569,608	624,673	55,065
<b>BENEFITS</b>  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.  Equipment: AED units	<b>OTHER THAN EMPLOYEE COMPENSATION</b>  2815-200-10 EQUIPMENT	-	-	12,000	12,000	-
	2815-400-10 CONTRACT SERVICE	8,535	68,416	17,000	17,000	-
	2815-405-10 SCHOOL PHYSICIAN	20,700	20,700	24,000	30,000	6,000
	2815-409-10 HEALTH SERVICES - OTHER DISTRICTS	177,552	179,852	205,000	220,000	15,000
	2815-430-10 TRAVEL/CONFERENCE	160	2,845	4,600	3,050	(1,550)
	2815-500-10 SUPPLIES	18,900	20,017	25,950	13,150	(12,800)
	<b>TOTAL</b>	225,847	291,830	288,550	295,200	6,650
	<b>HEALTH SERVICES - REGULAR SCHOOL SUBTOTAL</b>	710,597	735,400	858,158	919,873	61,715
	<b>PREPARED BY CHRISTIAN MCCARTHY</b>					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

PSYCHOLOGICAL SERVICES - REGULAR SCHOOL	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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.	<b>EMPLOYEE COMPENSATION</b>  2820-150-10 PSYCHOLOGISTS SALARIES	1,043,004	1,009,560	1,129,932	1,097,889	(32,043)
	<b>TOTAL</b>	1,043,004	1,009,560	1,129,932	1,097,889	(32,043)
<b>BENEFITS</b>  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.	<b>OTHER THAN EMPLOYEE COMPENSATION</b>					
	<b>TOTAL</b>	-	-	-	-	-
	<b>PSYCHOLOGICAL SERVICES - REGULAR SCHOOL SUBTOTAL</b>	1,043,004	1,009,560	1,129,932	1,097,889	(32,043)
	<b>PREPARED BY ALEXANDRA CASABONA</b>					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

SOCIAL WORK SERVICES - REGULAR SCHOOL	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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 provides mandated school-based counseling. In addition, Social Workers provide parent training and counseling.	<b>EMPLOYEE COMPENSATION</b>  2825-150-10 SOCIAL WORKER SALARIES	677,525	690,918	703,510	719,789	16,279
	<b>TOTAL</b>	677,525	690,918	703,510	719,789	16,279
<b>BENEFITS</b>  <ul style="list-style-type: none"> <li>• Enlists the assistance of other community agencies on behalf of students' families.</li> <li>• Provides crisis intervention and support to students, staff and parents.</li> <li>• Provides mandated and school-based counseling.</li> </ul>	<b>OTHER THAN EMPLOYEE COMPENSATION</b>					
	<b>TOTAL</b>					
	<b>SOCIAL WORK SERVICES - REGULAR SCHOOL SUBTOTAL</b>	677,525	690,918	703,510	719,789	16,279
	<b>PREPARED BY ALEXANDRA CASABONA</b>					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

CO-CURRICULAR ACTIVITIES	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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.	<b>EMPLOYEE COMPENSATION</b>					
	2850-156-11 STIPENDS: CO-CURRICULAR - JJHS	126,557	165,757	215,000	225,000	10,000
	2850-156-12 STIPENDS: CO-CURRICULAR - JJMS	77,247	106,243	135,000	137,362	2,362
	2850-156-13 STIPENDS: CO-CURRICULAR - KES	-	824	14,000	14,000	-
	2850-156-15 STIPENDS: CO-CURRICULAR - IMES	-	2,635	14,000	14,000	-
	2850-156-16 STIPENDS: CO-CURRICULAR - MPES	1,600	4,083	14,000	14,000	-
	<b>TOTAL</b>	205,404	279,542	392,000	404,362	12,362
<b>BENEFITS</b>  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.	<b>OTHER THAN EMPLOYEE COMPENSATION</b>					
	2850-400-10 CONTRACT SERVICES - MUSICALS	10,096	19,924	22,850	27,750	4,900
	2850-490-10 BOCES - CONSULTANTS - MUSICALS	28,375	67,281	56,065	55,000	(1,065)
	2850-500-10 SUPPLIES - MUSICALS	7,421	22,037	31,435	30,800	(635)
	<b>TOTAL</b>	45,892	109,242	110,350	113,550	3,200
	<b>CO-CURRICULAR ACTIVITIES SUBTOTAL</b>	251,296	388,784	502,350	517,912	15,562
	<b>PREPARED BY BUILDING PRINCIPALS, DANELLE PLACELLA</b>					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

INTERSCHOLASTIC ACTIVITIES	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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.	<b>EMPLOYEE COMPENSATION</b>  2855-150-10 SITE COORDINATOR  2855-156-10 STIPENDS: COACHING - ATHLETICS	23,200  597,866	23,316  720,585	24,500  745,000	25,500  775,000	1,000  30,000
	<b>TOTAL</b>	621,066	743,901	769,500	800,500	31,000
<b>BENEFITS</b>  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.  Equipment: Replacement tennis bleachers, Gator, score table, score board	<b>OTHER THAN EMPLOYEE COMPENSATION</b>  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	42,457  106,509  6,000  25,170  2,279  78,430  208,489	22,330  169,809  -  54,456  6,700  125,932  107,925	24,000  175,250  7,000  64,000  6,000  112,000  80,000	86,000  180,000  7,000  73,000  7,500  115,000  100,000	62,000  4,750  -  9,000  1,500  3,000  20,000
	<b>TOTAL</b>	469,334	487,151	468,250	568,500	100,250
	<b>INTERSCHOLASTIC ACTIVITIES - SUBTOTAL</b>	1,090,400	1,231,052	1,237,750	1,369,000	131,250
	<b>PREPARED BY CHRISTIAN MCCARTHY</b>					
		56,799,879	57,017,826	61,359,981	63,257,662	1,897,681



# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

## BUDGET SUMMARY BY FUNCTION 2023-2024

REF. PAGE & CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
1. 5510	DISTRICT-OPERATED TRANSPORTATION	3,546,513	3,998,311	4,360,473	4,413,034	52,561
2. 5530	GARAGE BUILDING	345,935	363,216	395,434	392,725	(3,709)
3. 7140	RECREATION	0	13,150	26,000	26,000	0
	TOTAL TRANSPORTATION & RECREATION	\$3,892,448	\$4,374,677	\$4,781,907	\$4,831,759	\$48,852

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

DISTRICT TRANSPORTATION SERVICES	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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.	<b>EMPLOYEE COMPENSATION</b>					
	5510-160-10 SALARY: TRANSPORTATION SUPERVISOR	116,229	116,228	122,074	124,515	2,441
	5510-161-10 TRANSPORTATION OFFICE - CLERICAL	213,796	205,461	230,920	227,859	(3,061)
	5510-162-10 BUS/VAN DRIVERS	2,497,886	2,720,918	3,098,279	3,127,885	29,606
	<b>TOTAL</b>	2,827,911	3,042,607	3,451,273	3,480,259	28,986
<b>BENEFITS</b>  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 other 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 16th ballot for the continued planned replacement of our bus fleet. This proposition will include the purchase of up to six vehicles including the following types of vehicles: (66) passenger electric or fuel bus (and/or a similar sized substitute), (18) passenger vans (and/or a similar sized substitute) (78) passenger buses (and/or a similar sized substitute) and/or an electric/hybrid vehicle (and/or a similar substitute).	<b>OTHER THAN EMPLOYEE COMPENSATION</b>					
	5510-200-10 EQUIPMENT	144,820	149,458	8,000	2,000	(6,000)
	5510-400-10 CONTRACT SERVICES	23,386	45,962	96,000	84,500	(11,500)
	5510-411-10 BUS DRIVER TRAINING/PHYSICALS	10,316	11,216	14,000	14,000	-
	5510-413-10 WEATHER ADVISORY SERVICES	1,500	1,500	1,500	1,500	-
	5510-414-10 BUS ROUTING COMPUTER PROGRAMS	26,200	16,450	16,450	18,375	1,925
	5510-415-10 BUS TOWING	400	-	1,800	1,800	-
	5510-416-10 BUS WASHES	4,500	3,528	5,000	11,000	6,000
	5510-420-10 INSURANCE	83,613	86,126	98,000	96,000	(2,000)
	5510-430-10 TRAVEL/CONFERENCE	1,086	2,664	3,500	3,500	-
	5510-432-10 FIELD TRIPS - MEALS/TOLLS	-	-	2,000	500	(1,500)
	5510-481-10 TELEPHONE SERVICE	524	535	550	550	-
	5510-500-10 SUPPLIES	3,484	6,382	3,400	4,050	650
	5510-570-10 BUS PARTS & SUPPLIES	227,686	221,491	200,000	185,000	(15,000)
	5510-571-10 DIESEL FUEL/GASOLINE	143,081	350,263	400,000	450,000	50,000
	5510-572-10 OIL/LUBRICANTS	23,777	27,738	27,000	28,000	1,000
	5510-573-10 TIRES AND CHAINS	24,228	32,392	32,000	32,000	-
	<b>TOTAL</b>	718,601	955,703	909,200	932,775	23,575
<b>DISTRICT TRANSPORTATION SERVICES SUBTOTAL</b>		3,546,513	3,998,311	4,360,473	4,413,034	52,561
<b>PREPARED BY NORA BELTRAN</b>						

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

GARAGE BUILDING	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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:  Grades K through 5: .5 mile Grades 6 through 12: 1.0 miles  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.	<b>EMPLOYEE COMPENSATION</b>					
	5530-160-10 BUS MECHANICS	313,542	337,126	353,534	350,660	(2,874)
	<b>TOTAL</b>	313,542	337,126	353,534	350,660	(2,874)
<b>BENEFITS</b>  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.	<b>OTHER THAN EMPLOYEE COMPENSATION</b>					
	5530-200-10 EQUIPMENT	14,893	9,815	24,000	22,000	(2,000)
	5530-400-10 BUS PARTS COMPUTER PROG. & EQUIP. REPAIR	7,898	4,258	5,700	5,200	(500)
	5530-431-10 IN DISTRICT MILEAGE				1,000	
	5530-482-10 ELECTRIC SERVICE	4,500	4,499	4,600	5,400	800
	5530-483-10 HEATING OIL	4,805	7,518	7,200	8,065	865
	5530-500-10 SUPPLIES	297	-	400	400	-
	<b>TOTAL</b>	32,393	26,090	41,900	42,065	(835)
	<b>GARAGE BUILDING SUBTOTAL</b>	345,935	363,216	395,434	392,725	(3,709)
	<b>PREPARED BY NORA BELTRAN</b>					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

RECREATION	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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.	<b>EMPLOYEE COMPENSATION</b>					
	7140-165-11 OVERTIME: CUSTODIAL - COMMUNITY SERVICE - JJHS	-	2,230	3,000	3,000	-
	7140-165-12 OVERTIME: CUSTODIAL - COMMUNITY SERVICE - JJMS	-	5,807	8,000	8,000	-
	7140-165-13 OVERTIME: CUSTODIAL - COMMUNITY SERVICE - KES	-	2,372	5,000	5,000	-
	7140-165-15 OVERTIME: CUSTODIAL - COMMUNITY SERVICE - IMES	-	-	5,000	5,000	-
	7140-165-16 OVERTIME: CUSTODIAL - COMMUNITY SERVICE - MPES	-	2,742	5,000	5,000	-
	<b>TOTAL</b>	-	13,150	26,000	26,000	-
<b>BENEFITS</b>  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.	<b>OTHER THAN EMPLOYEE COMPENSATION</b>					
	<b>TOTAL</b>					
	<b>RECREATION SUBTOTAL</b>	-	13,150	26,000	26,000	-
	<b>PREPARED BY PAUL CHRISTENSEN</b>					

Total	3,892,448	4,374,677	4,781,907	4,831,759	48,852
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# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

## BUDGET SUMMARY BY FUNCTION 2023-2024

REF. PAGE & CODE	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
1. 9000	EMPLOYEE BENEFITS	28,705,281	29,554,780	33,161,839	34,721,198	1,559,359
2. 9711	SERIAL BONDS - SCHOOL CONSTRUCTION	2,150,187	2,169,950	2,161,219	2,154,913	(6,306)
3. 9730	BAN - OTHER	0	0	0	0	0
4. 9732	BAN - BUS PURCHASES	0	0	0	0	0
5. 9785	INSTALLMENT PURCHASE DEBT	534,319	534,318	534,319	534,319	0
6. 9901	TRANSFER TO SPECIAL AID FUND/CAPITAL FUND	2,603,828	2,590,900	2,070,000	1,980,000	(90,000)
	TOTAL UNDISTRIBUTED	\$33,993,615	\$34,849,948	\$37,927,377	\$39,390,430	\$1,463,053
	UNDISTRIBUTED - i.e. - Not allocated to a specific program					

**KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT**

EMPLOYEE BENEFITS	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<p><b>STATEMENT OF PROGRAM &amp; GOALS</b></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><b>BENEFITS</b></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 a decrease in the employer contribution rate (TRS rate decreasing from 10.29% of total salary to 9.76% of total salary).</p> <p>Employer contributions rate for FICA and Medicare FICA for calendar 2023 remain unchanged at 6.2 percent and 1.45 percent respectively. The earnings cap per employee subject to contribution for FICA for 2023 has increased from \$147,000 to \$160,200.</p> <p>Health Insurance: our Health Insurance Company has informed us that our premiums will increase by 12.45% - 14.91% (depending on type of coverage) during calendar year 2023. 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	1,947,379	1,867,900	2,170,645	1,919,249	(251,396)
	9020-800-10 TEACHERS RETIREMENT SYSTEM	4,208,178	4,394,669	4,959,002	4,858,530	(100,472)
	9030-800-10 SOCIAL SECURITY	4,101,640	4,223,591	4,767,281	4,857,341	90,060
	9040-800-10 WORKER'S COMPENSATION	381,326	402,509	422,640	430,853	8,213
	9045-800-10 LIFE INSURANCE	-	957	-	1,750	1,750
	9050-800-10 UNEMPLOYMENT INSURANCE	-	994	46,750	45,000	(1,750)
	9055-800-10 DISABILITY INSURANCE	74,257	69,536	78,000	81,000	3,000
	9060-800-10 MEDICAL INSURANCE	15,078,996	15,575,849	17,203,301	19,103,214	1,899,913
	9061-800-10 MEDICARE REIMBURSEMENT PAYMENTS	1,457,604	1,571,587	1,773,899	1,664,043	(109,856)
	9065-800-10 SELF-INSURED BENEFITS	255,105	258,811	260,000	275,000	15,000
	9070-800-10 UNION WELFARE BENEFITS	477,334	439,213	502,500	502,500	-
	9089-180-10 RETIRE/TERM LEAVE PAYMENTS	242,764	272,908	517,411	521,522	4,111
	9089-401-10 RETIRE/TERM LEAVE PAYMENTS - Non-salary	480,698	476,257	460,410	461,196	786
	TOTAL	28,705,281	29,554,780	33,161,839	34,721,198	1,559,359
	EMPLOYEE BENEFITS SUBTOTAL	28,705,281	29,554,780	33,161,839	34,721,198	1,559,359
	PREPARED BY DANELLE PLACELLA					

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

DEBT SERVICE: SERIAL BOND - SCHOOL CONSTRUCTION	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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					
<b>BENEFITS</b>  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	1,900,000	1,990,000	2,050,000	2,110,000	60,000
	9711-700-10 SERIAL BONDS - SCHOOL CONSTRUCTION - INTEREST	250,187	179,950	111,219	44,913	(66,306)
	TOTAL	2,150,187	2,169,950	2,161,219	2,154,913	(6,306)
	DEBT SERVICE: SERIAL BOND - SCHOOL CONSTRUCTION SUBTOTAL	2,150,187	2,169,950	2,161,219	2,154,913	(6,306)
PREPARED BY DANELLE PLACELLA						

# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

DEBT SERVICE: BAN - OTHER	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  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					
<b>BENEFITS</b>  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					



KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

DEBT SERVICE: BANS - BUS PURCHASES	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  Debt Service: BANS  Bus purchase codes are utilized to account for the purchase of buses and vans for our transportation department.	EMPLOYEE COMPENSATION					
	TOTAL					
<b>BENEFITS</b>  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 DANELLE PLACELLA						

KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

DEBT SERVICE: INSTALLMENT PURCHASE DEBT	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  Lease Purchase for Energy Performance Contract.	EMPLOYEE COMPENSATION					
	TOTAL					
<b>BENEFITS</b>  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)	394,961	404,803	414,895	425,243	10,348
	9785-601-10 INSTALLMENT LEASE PURCHASE DEBT - TECHNOLOGY (PRINCIPAL)					
	9785-700-10 INSTALLMENT LEASE PURCHASE DEBT (INTEREST)	139,358	129,515	119,424	109,076	(10,348)
	9785-701-10 INSTALLMENT LEASE PURCHASE DEBT - TECHNOLOGY (INTEREST)					
	TOTAL	534,319	534,318	534,319	534,319	-
	DEBT SERVICE: INSTALLMENT PURCHASE DEBT SUBTOTAL	534,319	534,318	534,319	534,319	-
	PREPARED BY DANELLE PLACELLA					

**KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT**

DEBT SERVICE: TRANSFER TO SPECIAL AID FUND	RESOURCES REQUIRED	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
<b>STATEMENT OF PROGRAM &amp; GOALS</b>  <p>N.Y.S. requires districts to fund 20% of the costs of special education services provided to students during the months of July and August. We anticipate the total cost for our summer school special education program to be approximately \$900,000. We have included 20% of this estimated expense \$180,000 in the inter-fund transfer to special aid. In addition, funds are set aside to account for the difference between the state aided summer program rates for which the 80% is applied and the actual costs.</p> <p>A \$1,800,000 Transfer to Capital has been included to pay for the following:</p> <ul style="list-style-type: none"> <li>•Continued support for flexible furniture for classrooms</li> <li>•District-wide corridor and classroom flooring replacement</li> <li>•Upgrades to bathrooms, fixtures, tile, countertops</li> <li>•Roof, gutters, stormwater replacement</li> <li>•Playing field upgrades (e.g. bleachers, storage structures, fencing ), gardens, playgrounds</li> <li>•Grounds fencing, paving, concrete replacements</li> <li>•Art Rooms, Kitchenettes, corridors, ceiling tile, interior storage construction</li> <li>•Mechanical systems repairs</li> <li>•District-wide renovations or improvements to domestic water supply systems</li> <li>•General infrastructure upgrades, buildings and grounds and any projects identified in 5 yr BCS</li> </ul>	<b>EMPLOYEE COMPENSATION</b>					
	<b>TOTAL</b>					
<b>BENEFITS</b>  <p>Funds associated with the Special Aid Fund enable the district to provide continuous mandated services to our students during the summer months.</p> <p>Funds associated with the transfer to capital allow the district to maintain critical infrastructure and recognize state aid on these expenses as allowed.</p>	<b>OTHER THAN EMPLOYEE COMPENSATION</b> 9950-900-10-8621 TRANSFER TO CAPITAL 9901-950-10 TRANSFER TO SPECIAL AID FUND	2,470,950 132,878	2,421,975 168,925	1,900,000 170,000	1,800,000 180,000	(100,000) 10,000
	<b>TOTAL</b>	2,603,828	2,590,900	2,070,000	1,980,000	(90,000)
	<b>DEBT SERVICE: TRANSFER TO SPECIAL AID FUND SUBTOTAL</b>	2,603,828	2,590,900	2,070,000	1,980,000	(90,000)
	<b>PREPARED BY DANELLE PLACELLA</b>					

Total	33,993,615	34,849,948	37,927,377	39,390,430	1,463,053
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# KATONAH-LEWISBORO UNION FREE SCHOOL DISTRICT

## BUDGET SUMMARY BY APPROPRIATIONS 2023-2024

DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET	CHANGE IN BUDGET
GENERAL SUPPORT	12,732,834	15,353,419	11,709,725	12,509,129	799,404
INSTRUCTIONAL	56,799,879	57,017,826	61,359,981	63,257,662	1,897,681
TRANSPORTATION	3,892,448	4,374,677	4,781,907	4,831,759	49,852
UNDISTRIBUTED	33,993,615	34,849,948	37,927,377	39,390,430	1,463,053
TOTAL APPROPRIATIONS	\$107,418,775	\$111,595,871	\$115,778,990	\$119,988,980	\$4,209,990

# Revenue

## 2023-2024 Revenue Budget

	2022-23 Revenue	2023-24 Proposed Revenue	Increase or (Decrease) in Budgeted Revenues
Property Tax (including STAR)	100,949,190	102,522,198	1,573,008
Health Services	250,000	350,000	100,000
Insurance Refunds	10,000	10,000	-
Interest & Earnings	75,000	900,000	825,000
Rentals	140,000	140,000	-
Admissions & Fees	15,000	20,000	5,000
State & Federal Aid	9,678,800	11,011,782	1,332,982
Refunds from BOCES	85,000	100,000	15,000
County Sales Tax	1,250,000	1,600,000	350,000
Miscellaneous	126,000	135,000	9,000
Committed Reserves	750,000	750,000	-
Appropriated and Undesignated Fund Balance	2,450,000	2,450,000	-
<b>Total</b>	<b>115,778,990</b>	<b>119,988,980</b>	<b>4,209,990</b>
 <b>Resulting Tax Levy Increase (Proposed)</b>	 1.56%	 <b>4,209,990</b>	
<b>Resulting Budget Increase (Proposed)</b>	3.64%		

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

## 2023-24 Revenue Budget

## State Aid

<b>Fiscal Year</b>		<b>School Budget</b>	<b>State Aid Received</b>	<b>Percent of Total Budget</b>
<b>2012-13</b>		<b>112,996,167</b>	<b>6,631,197</b>	<b>5.87%</b>
<b>2013-14</b>		<b>114,879,543</b>	<b>6,966,079</b>	<b>6.06%</b>
<b>2014-15</b>		<b>111,162,832</b>	<b>7,464,219</b>	<b>6.71%</b>
<b>2015-16</b>		<b>108,731,720</b>	<b>7,640,992</b>	<b>7.03%</b>
<b>2016-17</b>		<b>105,994,936</b>	<b>8,511,048</b>	<b>8.03%</b>
<b>2017-18</b>		<b>106,809,945</b>	<b>8,172,683</b>	<b>7.65%</b>
<b>2018-19</b>		<b>108,692,382</b>	<b>8,329,245</b>	<b>7.66%</b>
<b>2019-20</b>		<b>110,169,072</b>	<b>8,354,092</b>	<b>7.58%</b>
<b>2020-21</b>		<b>110,923,392</b>	<b>8,691,967</b>	<b>7.84%</b>
<b>2021-22</b>		<b>113,242,880</b>	<b>8,503,746</b>	<b>7.51%</b>
<b>2022-23</b>	<b>Estimated</b>	<b>115,778,990</b>	<b>9,678,800</b>	<b>8.36%</b>
<b>2023-24</b>	<b>Projected</b>	<b>119,988,980</b>	<b>11,011,782</b>	<b>9.18%</b>

## Analysis of State Aid Received

# Tax Rate



## TAX LEVY HISTORY & ANALYSIS

\*\*\*\*\*2023-2024 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
<b>BEDFORD 23-24</b>	<b>2022</b>	<b>179,970,004</b>	<b>9.31</b>	<b>1,933,082,750</b>	<b>33.68521%</b>	<b>34,534,817</b>	<b>191.8921</b>	<b>\$5.09</b>	<b>2.73%</b>
BEDFORD 22-23	2021	178,352,289	11.35	1,571,385,806	33.00721%	33,320,513	186.7983	(\$6.05)	-3.14%
BEDFORD 21-22	2020	177,472,600	10.83	1,638,712,835	34.32955%	34,226,696	192.8533	\$9.68	5.29%
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%
<b>LEWISBORO 23-24</b>	<b>2022</b>	<b>296,943,596</b>	<b>8.18</b>	<b>3,630,117,311</b>	<b>63.25713%</b>	<b>64,852,596</b>	<b>218.4015</b>	<b>\$0.25</b>	<b>0.11%</b>
LEWISBORO 22-23	2021	295,690,779	9.72	3,042,086,204	63.89951%	64,506,038	218.1548	\$6.75	3.19%
LEWISBORO 21-22	2020	294,831,295	9.88	2,984,122,419	62.51466%	62,327,364	211.4012	\$0.18	0.08%
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%
<b>NORTH SALEM 23-24</b>	<b>2022</b>	<b>56,392,190</b>	<b>100.00</b>	<b>56,392,190</b>	<b>0.98267%</b>	<b>1,007,455</b>	<b>17.8652</b>	<b>(\$3.34)</b>	<b>-15.75%</b>
NORTH SALEM 22-23	2021	50,986,330	100.00	50,986,330	1.07098%	1,081,142	21.2050	(\$0.30)	-1.41%
NORTH SALEM 21-22	2020	47,924,344	97.00	49,406,540	1.03502%	1,031,921	21.5074	\$1.23	6.08%
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%
<b>POUND RIDGE 23-24</b>	<b>2022</b>	<b>19,123,779</b>	<b>16.06</b>	<b>119,077,080</b>	<b>2.07499%</b>	<b>2,127,330</b>	<b>111.2400</b>	<b>\$3.17</b>	<b>2.94%</b>
POUND RIDGE 22-23	2021	18,889,442	19.62	96,276,463	2.02230%	2,041,498	108.0653	(\$1.57)	-1.44%
POUND RIDGE 21-22	2020	19,285,125	19.05	101,234,252	2.12077%	2,114,412	109.6395	(\$0.20)	-0.19%
POUND RIDGE 20-21	2019	19,281,562	18.46	104,450,498	2.16233%	2,117,972	109.8444	(\$5.25)	-4.56%
POUND RIDGE 19-20	2018	19,092,945	17.93	106,486,029	2.24351%	2,197,489	115.0943	\$3.51	3.14%
POUND RIDGE 18-19	2017	19,087,833	17.83	107,054,588	2.20950%	2,129,968	111.5877	\$4.82	4.52%
POUND RIDGE 17-18	2016	18,984,524	18.26	103,967,820	2.14663%	2,026,924	106.7672	(\$0.06)	-0.06%
<b>TOTALS 23-24</b>	<b>2022</b>	<b>552,429,569</b>		<b>5,738,669,330</b>	<b>100.00%</b>	<b>102,522,198</b>			
TOTALS 22-23	2021	540,393,053		4,760,734,803	100.00%	100,949,190			
TOTALS 21-22	2020	539,513,364		4,773,476,046	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			
<b>TOTAL EXPENDITURES :</b>				<b>119,988,980</b>	<b>3.64%</b>	<b>INCREASE OVER 21-22</b>			
<b>STATE REVENUE:</b>				<b>11,011,782</b>	<b>9.18%</b>	<b>OF EXPENDITURES</b>			
<b>LOCAL REVENUE:</b>				<b>3,255,000</b>	<b>2.71%</b>	<b>OF EXPENDITURES</b>			
<b>TOTAL STATE/LOCAL REV:</b>				<b>14,266,782</b>	<b>11.89%</b>	<b>OF EXPENDITURES</b>			
<b>FROM FUND BALANCE &amp; RESERVES :</b>				<b>3,200,000</b>	<b>2.67%</b>	<b>OF EXPENDITURES</b>			
<b>TOTAL TAX LEVY :</b>				<b>102,522,198</b>	<b>85.44%</b>	<b>OF EXPENDITURES</b>			

# Tax Rate Information