

# **BUDGET OVERVIEW**

## **2021-22 PRELIMINARY BUDGET**

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**Budget Overview**  
Dr. Cheryl H. Champ  
February 24, 2021

Throughout the development of the 2021-2022 Superintendent's Budget, the District administration sought to create a budget that is responsible to students and taxpayers. Clearly the pandemic that we have been navigating through for the past year has required creativity and flexibility in our spending. As we approached planning for the 2021-2022 school year, we budgeted for a normal program, yet recognize there will be additional challenges in the year to come that may again require this same adjustment. We anchored decisions around priorities that addressed needs before wants, assured alignment with the Strategic Plan, and complied with the tax levy cap. We actively sought to deliver on our promise of "*Inspiring a Standard of Excellence for All Students.*"

The preliminary budget for the 2021-2022 academic year will result in a tax levy increase that is fully compliant with the tax cap legislation and maintains general education, special education, extracurricular and athletic programs as well as ensures that class sizes are within the Board of Education's guidelines. This proposed budget meets the goals and parameters developed by the Board of Education, specifically:

**Develop a responsible budget that manages the District's short and long-term finances in a way that balances the preservation of program, staffing, and operational efficiencies.**

The 3.31% proposed tax levy increase, while greater than the CPI of 1.23%, is tax cap compliant. The levy can be viewed in two parts: a portion to cover operating expenses and a portion driven by capital costs. The operating portion of 1.70% consists of the growth allowed by CPI and the tax base growth factor. The capital portion of 1.61% is driven primarily by borrowing related to the 2018 Bond Referendum. To mitigate the impact of the new debt service, this budget proposes appropriating \$1.1 million from the Debt Service Fund. Without this use of fund balance, the allowable tax levy would be 5%.

Below are some key figures at a glance:

**Total Appropriations: \$80,280,000**  
**Percent Budget-to-Budget Increase: 4.67%**  
**Total Budget-to-Budget Increase: \$3,580,000**  
**Allowable Tax Levy Increase: 3.31%**  
**Proposed Tax Levy Increase: 3.31%**

**Components of Proposed 3.31% Tax Increase:**

Operating Budget: 1.70%  
Capital Budget: 1.61%

Total Proposed Tax Cap Compliant Increase: 1.70% + 1.61% = 3.31%



## STRATEGIC PLAN / PROGRAMMATIC HIGHLIGHTS

The District launched a new Strategic Plan in the 2019-2020 school year with the following preamble and goals:

The Pelham School Community will develop empowered, adaptable, well-balanced individuals who are equipped to meaningfully contribute to our local, national and global society.

- **Cultural Competence** - Cultivate an empathetic, inclusive and equitable school community that values and encourages respect, voice and agency for all students.
- **Authentic Learning** - Develop innovative problem solvers, critical and creative thinkers, effective communicators and strong collaborators who can apply their knowledge and skills to navigate real world challenges.
- **Whole Child** - Deepen our systemic academic and social-emotional supports for the health, safety, and well-being of the whole child, recognizing that our learners need to balance academic, physical, social, and emotional demands.

The following 2021-2022 **budget highlights** relate directly to these goals:

- Adding a Science teacher to meet the enrollment demands of science courses at the high school level;
- Restoring a World Language teaching position to meet program demands and to enable the World Language Coordinator to better support the need of the District's English Language Learners;
- Expanding summer programming for those students needing additional academic support;
- Continuing professional learning to support the social and emotional need of students including the Steps A Universal DBT program, Responsive Classroom, and MTSS;
- Continuing to provide teachers and students with learning resources necessary in both in-person and virtual learning environments including software to support learning in literacy and numeracy;
- Continuing provision of mobile learning devices to all students in grades 3-12 as well as exploring emerging technologies that support learning and teaching;
- Adding a BOCES provided Network Administrator position to support the growing demands on the District's technology infrastructure;
- Continuing expansion of innovative and flexible furnishings; and
- Ensuring that class sizes across all grade levels are at or below Board of Education guidelines.

## **BUDGET DRIVERS & FACTORS**

There are several factors that influence the development of the operating budget, many of which are outside our control such as the Consumer Price Index and tax-based growth factors, which affect our tax cap, state aid formulas, pension rates and state mandates. The primary drivers in the 2021-2022 budget are as follows:

1. Debt Service related to the 2018 Bond Referendum which drives a budgetary increase of \$2.5 million, approximately 70% of the overall budget growth;
2. Salaries and benefits, which are aligned to our collective bargaining contracts, comprise 76% of the budget. Specifically, 54% of the budget is comprised of salaries and 22% is comprised of employee benefits. The primary budget drivers include \$600,000 in salary growth for all employees, net of estimated savings from retirements of \$170,000;
3. Funding of \$300,000 to support planned relocation of the District's administrative offices;
4. Total budgeted State Aid, based generally upon the Governor's Budget, is projected to increase by \$535,000, largely due to expected building aid from the 2018 Bond Referendum projects. The Governor's Budget proposes bundling several expense-driven aids into a combined Services Aid and includes a deduct for expected Federal Aid related to the pandemic.

## **STAFFING/RETIREMENTS**

This year, we have two veteran teachers, one school counselor, two teaching assistants, and one school administrative support person retiring from the District. Additionally, we will be identifying a probationary principal for Colonial School. Through strategic allocation of resources, we continue to be able to offer rich academic programming and continue our commitment to favorable class sizes at the elementary level.

## **FUND BALANCE/RESERVES**

This preliminary budget holds flat the District's current levels of reliance on appropriated fund balance from prior year surplus and the ERS Reserve as a financing source in the budget, while increasing appropriations of fund balance from the Debt Service Fund to offset the impact of the new debt service associated with the 2018 Bond Referendum. The 2021-2022 preliminary budget proposes using a total of \$2,355,000 in appropriated fund balance and reserves. This figure includes \$655,000 in appropriated prior year surplus fund balance, \$600,000 from the Employee Retirement System (ERS) Pension Reserve and \$1,100,000 from the Debt Service Fund. Together, the total application of reserves and fund balance to supplement revenue in the 2021-2022 budget represents 2.9% of the budget, while approximately 2% in contingency is included in the expenditure budget.

## **CLOSING**

Our budget reflects our priorities as a District, and most importantly, sets the course for ensuring our students receive the world-class education they deserve. I would like to offer my most sincere thanks to the Board of Education for providing clear direction. I also extend my appreciation to our Assistant Superintendent for Business, Jim Hricay, and Treasurer, Jackie Vigil. Both have worked tirelessly to support our vision for continued excellence. I would also like to recognize the hard work of Dr. Steven Garcia, Assistant Superintendent for Curriculum, Instruction and Personnel, and Julia Chung, Assistant Superintendent for Pupil Personnel Services, as well as our administrative team who have crafted budgets that are student-centered, forward-thinking, and efficiently allocate our limited resources.

As this is merely a preliminary budget, I want to emphasize that our public sessions will begin on February 24 and continue through March and April. It is our expectation that through the thoughtful analysis of this budget, questions will be raised and valuable input will be sought that will ultimately lead to the adoption of a budget by the Pelham Board of Education that best reflects the values of our learning community. This preliminary budget is the first step in that journey which will culminate in the school board member election and budget vote on Tuesday, May 18, 2021.

# **BUDGET OVERVIEW**

## **2021-22 PRELIMINARY BUDGET**

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# **ENROLLMENT**

**PELHAM UNION FREE SCHOOL DISTRICT**

# BUDGET OVERVIEW

## Enrollment Data Summary

School	2019-20	2020-21	2021-22 Projected		Variance with Prior Year:	
	<i>BEDS Date 10.2.19</i>	<i>BEDS Date 10.9.20</i>	<i>Kindergarten census based on registrations as of 2.5.21</i>	<i>Kindergarten census based on live birth data</i>	<b>Based on K Registrations as of 2.5.21</b>	<b>Based on Live Birth Data</b>
Elementary Schools	1,305	1,241	1,240	1,237	(1)	(4)
Middle School	701	655	624	624	(31)	(31)
High School	907	911	925	925	14	14
<b>Total</b>	<b>2,913</b>	<b>2,807</b>	<b>2,789</b>	<b>2,786</b>	<b>(18)</b>	<b>(21)</b>

# BUDGET OVERVIEW ENROLLMENT PROJECTIONS - SUMMARY 2021-22

2/5/2021

Grade	COLONIAL SCHOOL	HUTCHINSON SCHOOL	PROSPECT HILL SCHOOL	SIWANoy SCHOOL	MIDDLE SCHOOL	HIGH SCHOOL	SPECIAL ED.			TOTAL IN DISTRICT	
							Colonial	Hutchinson	Siwanoy		
<b>K</b>	<b>55</b>	<b>54</b>	<b>49</b>	<b>41</b>			<b>2</b>	<b>1</b>		<b>202</b>	<b>199*</b>
<b>1</b>	<b>39</b>	<b>51</b>	<b>51</b>	<b>38</b>				<b>1</b>		<b>180</b>	<b>180</b>
<b>2</b>	<b>45</b>	<b>63</b>	<b>44</b>	<b>43</b>			<b>1</b>			<b>196</b>	<b>196</b>
<b>3</b>	<b>44</b>	<b>45</b>	<b>57</b>	<b>59</b>			<b>1</b>		<b>1</b>	<b>207</b>	<b>207</b>
<b>4</b>	<b>51</b>	<b>65</b>	<b>50</b>	<b>36</b>					<b>3</b>	<b>205</b>	<b>205</b>
<b>5</b>	<b>65</b>	<b>72</b>	<b>66</b>	<b>46</b>					<b>1</b>	<b>250</b>	<b>250</b>
<b>6</b>					<b>207</b>					<b>207</b>	<b>207</b>
<b>7</b>					<b>193</b>					<b>193</b>	<b>193</b>
<b>8</b>					<b>224</b>					<b>224</b>	<b>224</b>
<b>9</b>						<b>235</b>				<b>235</b>	<b>235</b>
<b>10</b>						<b>237</b>				<b>237</b>	<b>237</b>
<b>11</b>						<b>218</b>				<b>218</b>	<b>218</b>
<b>12</b>						<b>235</b>				<b>235</b>	<b>235</b>
<b>Totals</b>	<b>299</b>	<b>350</b>	<b>317</b>	<b>263</b>	<b>624</b>	<b>925</b>	<b>4</b>	<b>2</b>	<b>5</b>	<b>2789</b>	<b>2786</b>
<b>Elementary Schools Totals:</b>				<b>1240</b>							

\* Projections for grade K based on live births data

**BUDGET OVERVIEW**  
**ENROLLMENT PROJECTIONS (with Elementary Sections) 2021-22**

2/5/2021

Grade	COLONIAL SCHOOL			HUTCHINSON SCHOOL			PROSPECT HILL SCHOOL			SIWANoy SCHOOL			MIDDLE SCH	HIGH SCH	SPEC ED In dist	TOTAL IN DISTRICT		
																Sections	ACS*	
K	19	18	18	18	18	18	17	16	16	21	20			<u>Col</u> <1-5>	11			
Total	55			54			49			41				<u>4</u>	199	199*	18.1	
1	20	19		17	17	17	17	17	17	19	19			<u>Hut</u> <K-2>	10			
Total	39			51			51			38				<u>2</u>	179		17.9	
2	23	22		21	21	21	22	22		22	21				9			
Total	45			63			44			43					195		21.7	
3	22	22		23	22		19	19	19	20	20	19			10			
Total	44			45			57			59					205		20.5	
4	17	17	17	22	22	21	17	17	16	18	18			<u>Siw</u> <1-5>	11			
Total	51			65			50			36				<u>5</u>	202		18.4	
5	22	22	21	24	24	24	22	22	22	23	23				11			
Total	65			72			66			46					249		22.6	
6													207			207		
7													193			193		
8													224			224		
9														235		235		
10														237		237		
11														218		218		
12														235		235		
Totals	299			350			317			263			624	925	11	2789		
Elementary Schools Totals													1240					

ACS	19.9	20.6	18.6	20.2
Sections	15	17	17	13

Total Sections 62

**ELEMENTARY CLASS SIZE STATISTICS:**

ACS(k-2)	19.1
ACS(3-5)	20.5
ACS(k-5)	19.8

\*ACS = Average Class Size

\* Projections for grade K based on live births data

# BUDGET OVERVIEW

## HISTORICAL OVERVIEW OF ELEMENTARY CLASS SIZE/ENROLLMENT (2011-2021)

SCHOOL	GR	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022 Projected
Colonial	K	19 19 19	21 22	22 22	21 22	18 19 19	21 20 20	16 17 18	15 16 16	22 23	20 19	19 18 18
Hutchinson		19 21 22	15 16 17	18 18 19	16 16 17	18 18 19	23 23 24	14 15 18	15 16 16	20 20 20	17 17 17	18 18 18
Prospect Hill		16 17 17	15 17 17	22 22	16 18	22 22	18 18 19	19 21 21	18 18 18	22 23	17 17 17	17 16 16
Siwanoy		19 20	17 18 18	20 21	20 20	18 21	20 20	20 21	19 19 19	22 23	13 13 12	21 20
Colonial	1	14 16 16	17 18 18	21 22	22 22	16 17 17	19 19 20	21 21 22	17 17 17	16 17 17	23 22	20 19
Hutchinson		18 18 18	20 20 21	16 17 17	18 20 21	16 17 20	17 20 20	14 18 19 20	15 18 18	14 16 16	21 21 21	17 17 17
Prospect Hill		15 16 16	17 18 18	17 17 18	22 23	18 18	22 23	19 19 20	19 19 19	17 18 19	22 22	17 17 17
Siwanoy		23 23	19 20	17 17 18	20 21	22 23	21 21	21 21	21 22	20 21 21	22 21	19 19
Colonial	2	20 20 20	23 23	17 17 18	23 23	20 21	17 17 17	20 20 21	23 23 23	17 17 18	22 22	23 22
Hutchinson		19 21 22	18 19 20	22 23 23	16 21 16	19 21 21	17 18 20	19 19 20	16 17 17 17	17 21 22	23 22	21 21 21
Prospect Hill		19 19 19	23 24	18 20 20	17 18 18	17 18 18	18 20	17 17 17	20 21 21	18 18 18	19 19 19	22 22
Siwanoy		24 24	23 23	20 21	18 19 19	21 21	16 16 16	21 23	21 22	22 22	20 20 19	22 21
Colonial	3	20 20 21	22 22 22	22 23	18 18 19	23 24	20 21	16 17 19	20 20 21	23 23 24	17 17 17	22 22
Hutchinson		19 19 19	19 20 22	19 20 20	24 24 25	18 19 20	20 20 20	19 22 22	15 17 19	20 23 23	22 22 21	23 22
Prospect Hill		19 20 20	18 19 19	17 17 18	20 20 20	17 18 18	17 18 19	19 20	17 18 18	20 21 21	17 17 16	19 19 19
Siwanoy		19 19 19	24 25	24 24	21 22	19 19 19	20 21	15 16 16	23 24	21 22	18 18	20 20 19
Colonial	4	23 23	20 20 21	21 21 22	20 23	19 20 20	23 23	21 22	17 17 18	20 20 22	22 22 21	17 17 17
Hutchinson		20 21 19	20 21 21	20 21 22	19 21 21	23 25 25	18 20 20	21 21 22	16 20 21	17 20 20	24 24 24	22 22 21
Prospect Hill		24 25 25	20 20 21	19 19 20	18 18 18	20 21 22	17 18 19	17 19 19	19 20	17 18 19	22 22 22	17 17 16
Siwanoy		24 24	19 19 20	24 25	24 24	21 23	19 20 20	20 21	24 24	24 24	23 23	18 18
Colonial	5	16 18 19	23 25	18 18 19	21 21 22	20 21	19 21 21	23 23	22 22	24 24	20 19 19	22 22 21
Hutchinson		23 23 24	19 19 20	21 21 21	22 23 23	20 20 22	23 24 25	20 20 20	20 23 24	15 19 20	20 20 19	24 24 24
Prospect Hill		18 18 19	24 24 25	21 21 21	19 19 20	18 18 18	21 21 21	18 18 19	18 18 19	19 20	19 19 18	22 22 22
Siwanoy		19 20	25 26	19 19 19	25 25	23 24	21 21	20 21 21	21 22	25 25	22 22	23 23
SELF CONTAINED												
Colonial	7		6	6	6	6	6	6	6	6	4	4
Hutchinson	2		4		3	4	14	11	16	20	2	2
Prospect Hill	7		7			1	4					
Siwanoy						6	9	8	7	6	5	5
		Tot #Sec ACS	Tot #Sec ACS	Tot #Sec ACS	Tot #Sec ACS	Tot #Sec ACS	Tot #Sec ACS	Tot #Sec ACS	Tot #Sec ACS	Tot #Sec ACS	Tot #Sec ACS	Tot #Sec ACS
Colonial		323 17 19.0	317 16 21.1	303 16 20.2	295 14 21.1	294 16 19.6	318 16 19.9	317 16 19.8	324 17 19.1	327 16 20.4	302 16 20.1	299 15 19.9
Hutchinson		365 18 20.3	347 18 19.3	358 18 19.9	362 18 20.1	361 18 20.1	372 18 20.7	363 19 19.1	340 19 17.9	343 18 19.1	355 17 20.9	350 17 20.6
Prospect Hill		342 18 19.0	339 17 19.9	327 17 19.2	304 16 19.0	303 16 18.9	309 16 19.3	319 17 18.8	320 17 18.8	308 16 19.3	324 17 19.1	317 17 18.6
Siwanoy		277 13 21.3	296 14 21.1	288 14 20.6	278 13 21.4	274 13 21.1	272 14 19.4	277 14 19.8	281 13 21.6	292 13 22.5	266 14 19.0	263 13 20.2
TOTAL ELEM.		1323	1315	1282	1248	1249	1304	1301	1294	1302	1258	1240



**BUDGET OVERVIEW**  
**HISTORICAL OVERVIEW OF SECONDARY SCHOOLS ENROLLMENT (2011-2021)**

SCHOOL	GR	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022 Projected
PMS	6	235	225	236	241	245	211	256	229	218	193	207
	7	222	231	230	238	233	244	214	250	234	224	193
	8	222	223	227	231	231	229	250	212	249	235	224
	Ungraded	3	2	4	2	3	4	3	4	3	3	3
Total PMS		682	681	697	712	712	688	723	695	704	652	624
PMHS	9	208	220	214	213	224	241	217	242	214	237	235
	10	228	196	215	209	213	222	239	214	245	218	237
	11	196	220	192	215	203	213	218	230	215	235	218
	12	211	192	215	191	208	207	209	213	232	217	235
	Ungraded	10	8	9	10	9	6	8	7	6	7	7
Total PMHS		853	836	845	838	857	889	891	906	912	907	925
Total Secondary		1535	1517	1542	1550	1569	1577	1614	1601	1616	1559	1549

# **BUDGET OVERVIEW**

## **2021-22 PRELIMINARY BUDGET**

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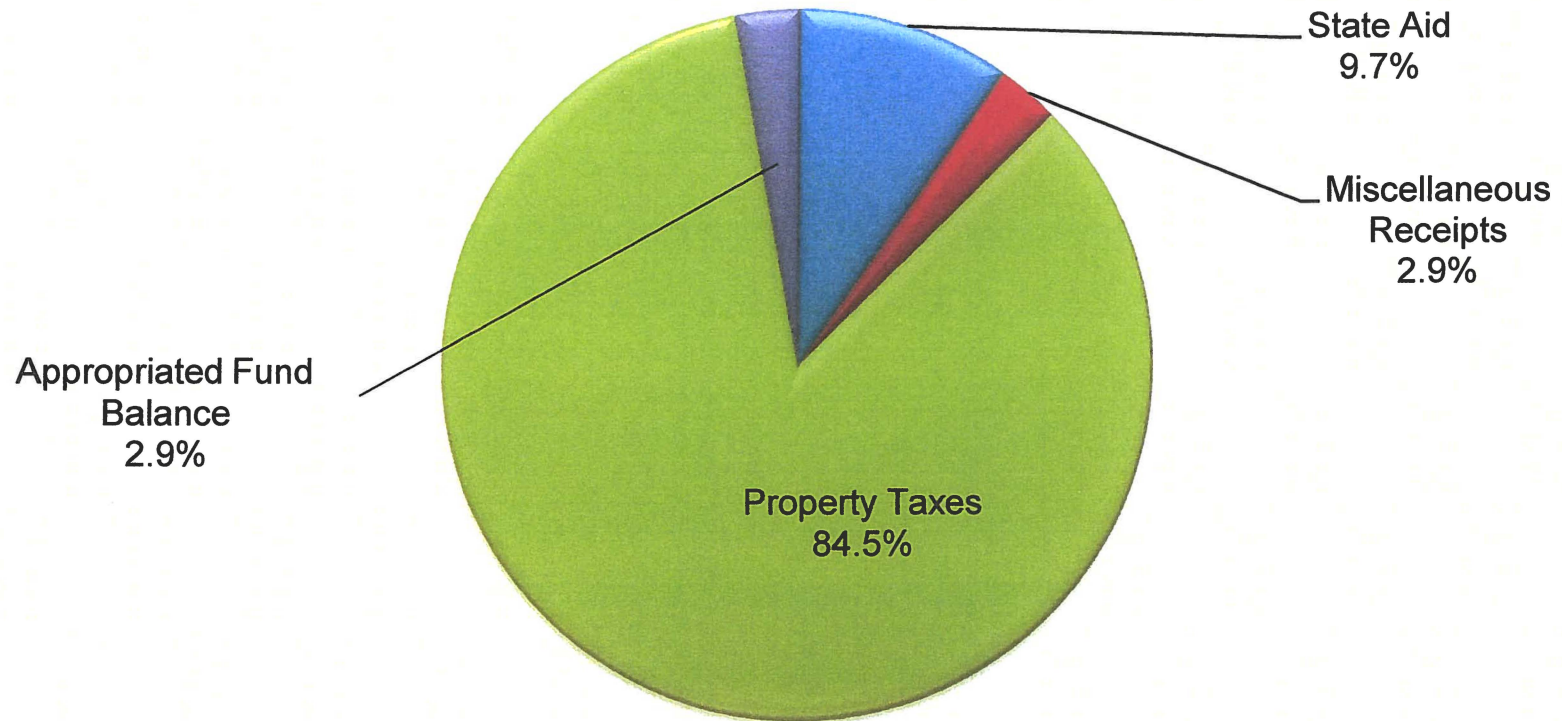
# **REVENUE**

**PELHAM UNION FREE SCHOOL DISTRICT**

**BUDGET OVERVIEW**  
**REVENUE & OTHER SOURCES OF FUNDING BUDGET**  
**2021-22 Preliminary Budget**

	% of 2021-22 Budget	2019-20	2020-21		2021-22	Variance	
		Actual	Budget	Projected Actual	Preliminary Budget	Budget to Budget	Budget to Proj Actual
<b>Property Taxes</b>	<b>84.5%</b>	<b>63,646,306</b>	<b>65,648,182</b>	<b>65,648,182</b>	<b>67,821,881</b>	<b>2,173,699</b>	<b>2,173,699</b>
<b>State &amp; Federal Aid</b>	<b>9.7%</b>	<b>7,544,009</b>	<b>7,095,680</b>	<b>7,253,077</b>	<b>7,800,137</b>	<b>704,457</b>	<b>547,060</b>
<b>Miscellaneous Receipts</b>	<b>2.9%</b>	<b>2,719,631</b>	<b>2,356,433</b>	<b>2,470,524</b>	<b>2,302,982</b>	<b>(53,451)</b>	<b>(167,542)</b>
<b>Appropriated Fund Balance</b>	<b>2.9%</b>	<b>-</b>	<b>1,599,705</b>	<b>344,705</b>	<b>2,355,000</b>	<b>755,295</b>	<b>2,010,295</b>
<b>Total Revenues &amp; Other Funding Sources</b>	<b>100.0%</b>	<b>73,909,946</b>	<b>76,700,000</b>	<b>75,716,488</b>	<b>80,280,000</b>	<b>3,580,000</b>	<b>4,563,512</b>

**BUDGET OVERVIEW**  
**SOURCES OF FUNDING**  
**2021-22 Preliminary Budget**



**BUDGET OVERVIEW**  
**2021-22 PRELIMINARY BUDGET**

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**PROPERTY TAXES**

**PELHAM UNION FREE SCHOOL DISTRICT**

**BUDGET OVERVIEW**  
**REVENUE & OTHER SOURCES OF FUNDING BUDGET**  
**2021-22 Preliminary Budget**

<b>PROPERTY TAXES</b>						
	<b>2019-20</b>	<b>2020-21</b>		<b>2021-22</b>	<b>Variance</b>	
	<b>Actual</b>	<b>Budget</b>	<b>Projected Actual</b>	<b>Preliminary Budget</b>	<b>Budget to Budget</b>	<b>Budget to Proj Actual</b>
Property Tax Levy	60,854,326	65,648,182	63,266,103	67,821,881	2,173,699	4,555,778
STAR Aid Grant from NYS	2,791,980	-	2,382,079	-	-	(2,382,079)
<b>Total Property Taxes</b>	<b>63,646,306</b>	<b>65,648,182</b>	<b>65,648,182</b>	<b>67,821,881</b>	<b>2,173,699</b>	<b>2,173,699</b>

**BUDGET OVERVIEW**  
**REVENUE & OTHER SOURCES OF FUNDING BUDGET**  
**2021-22 Preliminary Budget**

**PROPERTY TAXES**

In New York State, school district operations are financed primarily through property taxes. The property tax cap law, enacted in Chapter 97 of the Laws of 2011, restricts tax levy increases for local governments, including school districts, to no more than two percent or the rate of inflation, whichever is lower (prior to allowable exclusions).

For school districts, Education Law 2023-a specifies a “cap” of the lesser of two percent or inflation (the tax levy limit), but not less than the prior year’s levy. This baseline cap is then adjusted by several factors to produce a “maximum allowable tax levy limit.” Allowable adjustments include pension contribution rate increases greater than two percentage points, certain large legal expenses (tort actions), and the local share of capital expenditures.

This final levy limit can be higher than two percent. In fact, every school district’s tax levy limit will be different. State law requires localities to calculate their levy limits and report their preliminary tax levy to the Comptroller’s Office by March 1 each year, before they adopt their annual budget.

The actual increase in the levy serves as a threshold or trigger for determining what percentage of voters will be required to approve the budget. If a district seeks an increase at or below the levy limit, approval by a simple majority (50 percent plus one vote) suffices. If a district seeks an increase greater than the levy limit, approval by 60 percent of voters is required.

Districts are permitted two chances to obtain voter approval. If voters do not approve the budget in the second vote, the levy is capped at the prior year level.

This 2021-22 budget proposal calls for a tax levy increase at the tax cap; therefore a simple majority approval is required in the current year. See following pages for calculation of the current year tax levy calculation and historical tax levy data.

A property owner’s tax liability will depend on assessed property values, eligibility for STAR (State Tax Assessment Relief) exemption, base proportions for Homestead versus Non-Homestead properties, as well as the school tax levy. See Appendix 2 for more information on STAR exemptions, base proportions and assessed valuations.



# BUDGET OVERVIEW REVENUE & OTHER SOURCES OF FUNDING

## Preliminary Tax Levy Calculation for 2021-22 (as of February 18, 2021)

			Change in Levy	
			\$	%
<b>2020-21 Tax Levy</b>		<b>\$65,648,182</b>		
<b>Tax Base Growth Factor</b> District Specific--Provided by Office of Real Property Services	x	1.0051		
	=	<b>\$65,982,988</b>	<b>\$334,806</b>	<b>0.51%</b>
<b><u>2020-21 Exclusions: Local Share of Capital Expenditures:</u></b> Debt Service-Principle & Interest Payments Building Aid Appropriation from Debt Service Fund BOCES Capital Exclusion		(3,990,207) 1,195,677 344,705 (44,431)		
<b>Total Prior Year Exclusions</b>	-	<b>(2,494,256)</b>	<b>(2,494,256)</b>	<b>(3.80%)</b>
<b>Prior Year Tax Levy Limit</b>	=	<b>\$63,488,732</b>		
<b>Allowable Levy Growth Factor (CPI)</b> (1 + inflation factor up to 2%; actual for 2020 = 1.23%)	x	1.0123		
<b>2021-22 Tax Levy Limit (before Exclusions)</b>	=	<b>\$64,269,643</b>	<b>\$780,911</b>	<b>1.19%</b>
<b><u>2021-22 Exclusions: Local Share of Capital Expenditures:</u></b> Debt Service-Principle & Interest Payments on Bonds, excluding 2018 Capital Projects Debt Service- Principle & Interest Payments on 2018 Capital Projects Bonds Building Aid, including estimated aid on eligible 2018 Capital Projects Appropriation from Debt Service Fund BOCES Capital Exclusion		3,493,781 2,990,672 (1,874,940) (1,100,000) 42,725		
<b>Total Current Year Exclusions</b>	+	<b>3,552,238</b>	<b>3,552,238</b>	<b>5.41%</b>
<b>2021-22 Allowable Tax Levy</b> (with simple majority approval)	=	<b>\$67,821,881</b>	<b>\$2,173,699</b>	<b>3.31%</b>
<b>2021-22 Proposed Tax Levy</b>		<b>\$67,821,881</b>	<b>\$2,173,699</b>	<b>3.31%</b>



**BUDGET OVERVIEW**  
**REVENUE & OTHER SOURCES OF FUNDING BUDGET**  
**2021-22 Preliminary Budget**

<b>TAX LEVY CALCULATIONS (SINCE INCEPTION OF TAX CAP)</b>										
	<b>Actual</b>									<b>Proposed</b>
	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
Prior Year Tax Levy	53,857,112	55,257,574	57,050,899	58,154,792	59,224,034	59,254,100	60,427,331	61,692,210	63,646,306	65,648,182
Tax Base Growth Factor	1.0048	1.0056	1.0021	1.0029	1.0039	1.0028	1.0038	1.0045	1.0044	1.0051
Sub-total	54,115,626	55,567,016	57,170,706	58,323,441	59,455,008	59,420,011	60,656,955	61,969,825	63,926,350	65,982,988
Prior Year Exclusions:										
Pension	-									
Capital	(775,582)	(856,345)	(875,647)	(1,037,825)	(1,334,845)	(1,169,320)	(1,534,989)	(1,387,805)	(1,895,188)	(2,494,256)
Total Prior Year Exclusions	(775,582)	(856,345)	(875,647)	(1,037,825)	(1,334,845)	(1,169,320)	(1,534,989)	(1,387,805)	(1,895,188)	(2,494,256)
Prior Year Tax Levy Limit	53,340,044	54,710,671	56,295,059	57,285,616	58,120,163	58,250,691	59,121,966	60,582,020	62,031,162	63,488,732
Allowable Levy Growth Factor (lower of CPI or 2%)	1.0200	1.0200	1.0146	1.0162	1.0012	1.0126	1.0200	1.0200	1.0181	1.0123
Current Year Tax Levy Limit before Exclusions	54,406,845	55,804,885	57,116,967	58,213,643	58,189,907	58,984,650	60,304,405	61,793,660	63,153,926	64,269,643
Current Year Exclusions:										
Pension	25,640	773,769								
Capital	1,068,946	875,647	1,037,825	1,334,845	1,169,320	1,534,989	1,387,805	1,852,646	2,494,256	3,552,238
Total Current Year Exclusions	1,094,586	1,649,416	1,037,825	1,334,845	1,169,320	1,534,989	1,387,805	1,852,646	2,494,256	3,552,238
Allowable Tax Levy	55,501,431	57,454,301	58,154,792	59,548,488	59,359,227	60,519,639	61,692,210	63,646,306	65,648,182	67,821,881
\$ Growth	1,644,319	2,196,727	1,103,893	1,393,696	135,193	1,265,539	1,264,879	1,954,096	2,001,876	2,173,699
% Growth	3.05%	3.98%	1.93%	2.40%	0.23%	2.14%	2.09%	3.17%	3.15%	3.31%
Actual Tax Levy	55,257,574	57,050,899	58,154,792	59,224,034	59,254,100	60,427,331	61,692,210	63,646,306	65,648,182	67,821,881
\$ Growth	1,400,462	1,793,325	1,103,893	1,069,242	30,066	1,173,231	1,264,879	1,954,096	2,001,876	2,173,699
% Growth	2.60%	3.25%	1.93%	1.84%	0.05%	1.98%	2.09%	3.17%	3.15%	3.31%
Tax Levied below Allowable Tax Levy	243,857	403,402	(0)	324,454	105,127	92,308	0	0	-	-
Annual Taxing Capacity Below Allowable Tax Levy	243,857	647,259	647,259	971,712	1,076,839	1,169,148	1,169,148	1,169,148	1,169,148	1,169,148
Consumer Price Index (CPI)	3.20%	2.10%	1.46%	1.62%	0.12%	1.26%	2.13%	2.44%	1.81%	1.23%

**BUDGET OVERVIEW  
REVENUE & OTHER SOURCES OF FUNDING  
2021-22 Preliminary Budget**

**ESTIMATED EFFECT OF SCHOOL TAX INCREASE**

<b>Example 1:                    \$510,000    Home Assessment</b>			
2020-21 School Taxes (Base Year)=                    \$9,292			
	% Change in Assessment		
	2.00%	4.00%	6.00%
<b>Estimated 21-22 School Tax</b>	\$            9,537	\$            9,724	\$            9,911
<b>Tax Increase (Decrease)</b>	\$            244	\$            431	\$            618
<b>% Change</b>	2.63%	4.64%	6.66%

<b>Example 2:                    \$940,000    Home Assessment</b>			
2020-21 School Taxes (Base Year)=                    \$17,127			
	% Change in Assessment		
	2.00%	4.00%	6.00%
<b>Estimated 21-22 School Tax</b>	\$            17,578	\$            17,922	\$            18,267
<b>Tax Increase (Decrease)</b>	\$            451	\$            795	\$            1,140
<b>% Change</b>	2.63%	4.64%	6.66%

<b>Example 3:                    \$1,375,000    Home Assessment</b>			
2020-21 School Taxes (Base Year)=                    \$25,053			
	% Change in Assessment		
	2.00%	4.00%	6.00%
<b>Estimated 21-22 School Tax</b>	\$            25,712	\$            26,216	\$            26,720
<b>Tax Increase (Decrease)</b>	\$            659	\$            1,163	\$            1,667
<b>% Change</b>	2.63%	4.64%	6.66%

<b>How to Estimate your School Property Taxes</b>	
Formula	Example
<b>Your Property's Taxable Assessed Value per Town of Pelham</b>	<b>\$800,000</b>
$\div$	$\div$
<b>\$1,000</b>	<b>\$1,000</b>
=	=
<b>Assessed Value per \$1,000</b>	<b>800</b>
x	x
<b>\$18.33</b> 2021-22 Preliminary Tax Rate (subject to change)	<b>\$18.33</b>
=	=
<b>School Taxes</b> <i>(Remember: Your School Taxes are only a portion of your annual tax bill)</i>	<b>\$14,663</b>

# **BUDGET OVERVIEW**

## **2021-22 PRELIMINARY BUDGET**

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# **STATE AID**

**PELHAM UNION FREE SCHOOL DISTRICT**

**BUDGET OVERVIEW**  
**REVENUE & OTHER SOURCES OF FUNDING BUDGET**  
**2021-22 Preliminary Budget**

<b>STATE &amp; FEDERAL AID</b>						
	2019-20	2020-21		2021-22	Variance	
	Actual	Budget	Projected Actual	Preliminary Budget	Budget to Budget	Budget to Proj Actual
<b>Federal Aid</b>						
Medicaid Assistance	1,242	-	-	-	-	-
CARES Act		84,928	84,928	-	(84,928)	(84,928)
COVID-19 Supplementary Stimulus				254,800	254,800	254,800
<b>Total Federal Aid</b>	<b>1,242</b>	<b>84,928</b>	<b>84,928</b>	<b>254,800</b>	<b>169,872</b>	<b>169,872</b>
<b>State Aid</b>						
Foundation Aid	3,510,844	3,510,844	3,510,844	3,510,844	-	-
BOCES Aid	1,551,942	1,328,947	1,633,845	1,398,153	69,206	(235,692)
High Cost Excess Cost	90,573	93,978	102,224	103,799	9,821	1,575
Private Excess Cost	95,733	103,870	90,465	108,347	4,477	17,882
Local Share of Education Costs	(2,677)				-	-
Hardware & Technology	25,583	26,111	26,111	26,025	(86)	(86)
Software, Library & Textbook	235,503	236,838	236,839	230,829	(6,009)	(6,010)
Transportation	406,881	462,819	344,622	430,604	(32,215)	85,982
High Tax Aid	116,596	116,596	116,596	116,596	-	-
Building Aid	1,704,982	1,195,677	1,171,963	1,874,940	679,263	702,977
Other State Aid (outside of State Aid runs):						
Legislative Grants/Bullet Aid/DASNY Grants	34,270	20,000	20,000		(20,000)	(20,000)
Prior year aid adjustments	48,997				-	-
Reduction in anticipated aid (20%)	(276,460)				-	-
Pandemic Adjustment		(84,928)	(85,360)		84,928	85,360
COVID-19 Supplementary Stimulus reduction				(254,800)	(254,800)	(254,800)
<b>Total State Aid</b>	<b>7,542,767</b>	<b>7,010,752</b>	<b>7,168,149</b>	<b>7,545,337</b>	<b>534,585</b>	<b>377,188</b>
<b>Total Federal &amp; State Aid</b>	<b>7,544,009</b>	<b>7,095,680</b>	<b>7,253,077</b>	<b>7,800,137</b>	<b>704,457</b>	<b>547,060</b>



**BUDGET OVERVIEW**  
**REVENUE & OTHER SOURCES OF FUNDING BUDGET**  
**2021-22 Preliminary Budget**

**STATE AID**

The District receives aid from New York State based on various aid formulas that take into account factors such as:

- \* District spending in certain categories such as capital expenditures (Building Aid), purchases through BOCES (BOCES Aid) and transportation (Transportation Aid). These are known as "expense-driven aids."
- \* The cost of educating certain students (High Cost and Private Excess Aids)
- \* Enrollment data (Instructional Materials Aid)
- \* Total wealth pupil units
- \* Income based on adjusted gross income of residents of Pelham as reported on their individual tax returns
- \* Average daily attendance of pupils present on a regular school day
- \* Average daily membership (measure of enrollment)
- \* Regional cost index

The District generally prepares the budget based on published state aid runs. The State Aid figures reflected in the 2021-22 Preliminary Budget are based on the Governor's proposed budget released on January 19, 2021, with the exception of Building Aid which was adjusted to reflect anticipated aid from the 2018 Capital Projects. In this proposal, the Governor has bundled expense based aids as one category, Services Aid. Revisions to the aid runs may occur as the state budget process evolves. Any prospective changes in State Aid will be reflected in the 2021-22 budget proposed to the taxpayers in May 2021.

The 2020-21 Budget reflects a state aid Pandemic Adjustment (reduction) equal to the Federal CARES Act stimulus aid allotted to the District. The 2021-22 Preliminary Budget similarly reflects a state aid reduction, the COVID-19 Supplementary Stimulus of \$254,800, which equals the Federal aid COVID-19 Supplementary Stimulus funding allotted to the District. As currently proposed, the Governor intends to reduce the District's STAR Aid grant by the \$254,800 as an offset to this aid allotment.

On a budget to budget basis, State Aid for 2021-22 is projected to increase by \$535,000. The largest components of this change are an increase of \$679,000 in Building Aid associated with the 2018 Capital Projects, as offset by the \$255,000 COVID-19 Supplementary Stimulus reduction.

**BUDGET OVERVIEW**  
**2021-22 PRELIMINARY BUDGET**

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**MISCELLANEOUS RECEIPTS**

**BUDGET OVERVIEW**  
**REVENUE & OTHER SOURCES OF FUNDING BUDGET**  
**2021-22 Preliminary Budget**

<b>MISCELLANEOUS RECEIPTS</b>						
	<b>2019-20</b>	<b>2020-21</b>		<b>2021-22</b>	<b>Variance</b>	
	<b>Actual</b>	<b>Budget</b>	<b>Projected Actual</b>	<b>Preliminary Budget</b>	<b>Budget to Budget</b>	<b>Budget to Proj Actual</b>
Day School Tuition-Non Residents	165,326	167,175	178,376	154,004	(13,171)	(24,372)
Day School Tuition-Other Districts	996,056	947,913	969,706	857,509	(90,404)	(112,197)
Health Services-Other Districts	74,656	122,000	54,728	-	(122,000)	(54,728)
Westchester County Sales Tax	941,498	750,000	925,000	950,000	200,000	25,000
Shared Town Services	49,030	52,500	30,898	50,000	(2,500)	19,102
Rental of Property	23,703	40,610	10,264	31,610	(9,000)	21,346
Interest on Cash Deposits	63,862	30,000	7,500	7,500	(22,500)	-
Sale of Instructional Materials	819	-	1,000	1,000	1,000	-
Refund-Prior Year Arts in Education	226,053	90,000	108,058	90,000	-	(18,058)
Refund-Prior Year Expenses-BOCES	81,815	80,000	80,000	100,000	20,000	20,000
Refund Prior Year Expenses-Other	79,702	51,235	90,000	46,359	(4,876)	(43,641)
Other Miscellaneous Receipts	17,111	25,000	14,994	15,000	(10,000)	6
<b>Total Miscellaneous Receipts</b>	<b>2,719,631</b>	<b>2,356,433</b>	<b>2,470,524</b>	<b>2,302,982</b>	<b>(53,451)</b>	<b>(167,542)</b>

**BUDGET OVERVIEW**  
**REVENUE & OTHER SOURCES OF FUNDING BUDGET**  
**2021-22 Preliminary Budget**

**MISCELLANEOUS RECEIPTS**

**Day School Tuition: Non-Resident & Other Districts** includes tuition charged for non-resident students attending secondary school in the District. Such students are accepted to the District based on Board of Education policy. Tuition is charged in accordance with formulas established by NYS.

**Health Services** revenue has historically included health-related service billings for non-resident tuition students attending private schools within the Pelham borders. The only private school within the Pelham borders closed effective June 2020; thus, no such revenue is anticipated in the 2021-22 school year.

**Westchester County Sales Tax** is apportioned among local governments, including school districts, according to state statute. Westchester County enacted a 1% sales tax increase to 8.375% effective August 1, 2019. This change has positively impacted the District's sales tax revenue since 2019-20.

**Shared Town Services** includes billings to the Town of Pelham for use of school property, including the athletic fields. This arrangement is governed by an Inter-Municipal Agreement.

**Rental of Property** includes use of school buildings and property by outside organizations based on established building usage fees in place.

**Interest on Cash Deposits** includes earnings on District cash and investments. The District is governed by NYS law and Board of Education policy as to the types of investments it can make.

**Refund-Prior Year Arts in Education** includes reimbursement from the various school PTAs for arts-in-education and environmental science programs paid for by the District through BOCES.

**Refund-Prior Year Expenses-BOCES** includes refunds of expenditures made in the prior fiscal year from BOCES.

**Refund-Prior Year Expenses-Other** includes refunds of expenditures made in the prior fiscal year from various sources.



# **BUDGET OVERVIEW**

## **2021-22 PRELIMINARY BUDGET**

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# **OTHER FUNDING**

**PELHAM UNION FREE SCHOOL DISTRICT**

**BUDGET OVERVIEW**  
**REVENUE & OTHER SOURCES OF FUNDING BUDGET**  
**2021-22 Preliminary Budget**

<b>OTHER SOURCES OF FUNDING</b>						
	2019-20	2020-21		2021-22	Variance	
	Actual	Budget	Projected Actual	Preliminary Budget	Budget to Budget	Budget to Proj Actual
Appropriated Fund Balance:						
Prior Year Surplus-Carryforward		655,000		655,000	-	655,000
ERS Pension Reserve		600,000		600,000	-	600,000
Debt Service Fund	-	344,705	344,705	1,100,000	755,295	755,295
<b>TOTAL OTHER SOURCES OF FUNDING</b>	<b>-</b>	<b>1,599,705</b>	<b>344,705</b>	<b>2,355,000</b>	<b>755,295</b>	<b>2,010,295</b>

**BUDGET OVERVIEW**  
**REVENUE & OTHER SOURCES OF FUNDING BUDGET**  
**2021-22 Preliminary Budget**

<b>OTHER SOURCES OF FUNDING</b>
<p><b><u>Appropriated Fund Balance: Prior Year Surplus</u></b> This budget proposal reflects an appropriation of \$655,000 in fund balance expected to be available at the end of the 2020-21 school year as a funding source to support the 2021-22 budget. This amount is the same as the prior year.</p> <p><b><u>Appropriated Fund Balance: ERS Pension Reserve</u></b> The proposed amount of \$600,000 represents an appropriation from the District's reserve for retirement contributions to the NYS Employee Retirement System (ERS). The District first began to utilize this reserve in 2012-13 when state mandated ERS pension contributions rose sharply. In a given year, the District can appropriate an amount up to the ERS Pension Expenditure for that year. This amount is the same as the prior year.</p> <p><b><u>Appropriated Fund Balance: Debt Service Fund</u></b> The District maintains a Debt Service Fund (DSF), the purpose of which is to satisfy debt service payments of the District, essentially bond interest and principle payments. In a given year, the District can appropriate an amount up to the budgeted debt service payments for that year. The District has historically appropriated some level of funds from the DSF in support of the operating budget. The current budget proposal includes a \$1,100,000 appropriation from the DSF in order to mitigate the impact of the permanent financing associated with the 2018 Capital Projects. Without application of this funding, the tax levy increase would have been approximately 4.99% rather than the 3.31% currently proposed.</p>

**Appropriated Fund Balance: Prior Year Surplus**

This budget proposal reflects an appropriation of \$655,000 in fund balance expected to be available at the end of the 2020-21 school year as a funding source to support the 2021-22 budget. This amount is the same as the prior year.

**Appropriated Fund Balance: ERS Pension Reserve**

The proposed amount of \$600,000 represents an appropriation from the District's reserve for retirement contributions to the NYS Employee Retirement System (ERS). The District first began to utilize this reserve in 2012-13 when state mandated ERS pension contributions rose sharply. In a given year, the District can appropriate an amount up to the ERS Pension Expenditure for that year. This amount is the same as the prior year.

**Appropriated Fund Balance: Debt Service Fund**

The District maintains a Debt Service Fund (DSF), the purpose of which is to satisfy debt service payments of the District, essentially bond interest and principle payments. In a given year, the District can appropriate an amount up to the budgeted debt service payments for that year. The District has historically appropriated some level of funds from the DSF in support of the operating budget. The current budget proposal includes a \$1,100,000 appropriation from the DSF in order to mitigate the impact of the permanent financing associated with the 2018 Capital Projects. Without application of this funding, the tax levy increase would have been approximately 4.99% rather than the 3.31% currently proposed.

**BUDGET OVERVIEW**  
**2021-22 PRELIMINARY BUDGET**

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**HISTORICAL REVENUES**

**PELHAM UNION FREE SCHOOL DISTRICT**

**BUDGET REVIEW**  
**REVENUE OTHER SOURCES OF FUNDING BUDGET**  
**2021-22 Preliminary Budget**

5 YEAR HISTORICAL ACTUAL REVENUES					
	2015-16	2016-17	2017-18	2018-19	2019-20
<b>Property Taxes</b>					
Property Tax Levy	54,453,038	54,789,529	56,330,270	57,914,832	60,854,326
STAR Aid Grant from NYS	4,770,996	4,464,571	4,097,061	3,777,378	2,791,980
<b>TOTAL PROPERTY TAXES</b>	<b>59,224,034</b>	<b>59,254,100</b>	<b>60,427,331</b>	<b>61,692,210</b>	<b>63,646,306</b>
<b>Federal Aid</b>					
Medicaid Assistance	5,496	1,727	-	-	1,242
Emergency Disaster Assistance	-	-	-	-	-
<b>TOTAL FEDERAL AID</b>	<b>5,496</b>	<b>1,727</b>	<b>-</b>	<b>-</b>	<b>1,242</b>
<b>State Aid</b>					
Foundation Aid	3,170,878	3,180,509	3,327,124	3,447,283	3,510,844
BOCES Aid	1,264,020	1,308,615	1,319,475	1,336,076	1,551,942
High Cost Excess Cost	113,843	50,546	94,125	89,967	90,573
Private Excess Cost	36,691	77,889	74,590	89,843	95,733
Local Share of Educ Costs	(22,850)	(24,135)		(7,160)	(2,677)
Hardware & Technology	21,282	21,448	22,615	25,080	25,583
Software, Library & Textbook	233,223	232,859	235,434	237,670	235,503
Transportation	333,386	283,583	387,820	376,956	406,881
High Tax Aid	116,596	116,596	116,596	116,596	116,596
GAP elimination (reduction in aid)	(156,571)	-	-	-	-
Building Aid	1,899,678	1,932,202	1,994,721	2,134,444	1,704,982
Other State Aid:					
Tuition Aid	69,689	75,941	-	-	-
Legislative Grants/Bullet Aid	-	50,000	-	189,566	34,270
Miscellaneous other aids & prior year adjustments	(11,377)	18,615	(4,395)	16,153	48,997
Reduction in anticipated aid (20%)					(276,460)
<b>TOTAL STATE AID</b>	<b>7,068,488</b>	<b>7,324,668</b>	<b>7,568,105</b>	<b>8,052,474</b>	<b>7,542,767</b>

**BUDGET REVIEW**  
**REVENUE OTHER SOURCES OF FUNDING BUDGET**  
**2021-22 Preliminary Budget**

5 YEAR HISTORICAL ACTUAL REVENUES, Continued					
	2015-16	2016-17	2017-18	2018-19	2019-20
<b>Miscellaneous Revenues</b>					
Day School Tuition-Non Residents	168,066	255,616	206,810	147,397	165,326
Day School Tuition-Other Districts	994,822	1,025,162	742,765	924,802	996,056
Health Services-Other Districts	69,140	255,070	92,340	118,748	74,656
Westchester County Sales Tax	650,992	657,774	689,846	723,682	941,498
Shared Town Services	57,551	60,568	54,498	52,467	49,030
Rental of Property	35,842	41,746	47,605	31,420	23,703
Interest on Cash Deposits	19,378	23,675	51,202	109,838	63,862
Sale of Instructional Materials	-	-	-	370	819
Refund-Prior Year Arts in Education	151,615	182,080	159,543	169,580	226,053
Refund-Prior Year Expenses-BOCES	104,282	95,521	133,142	113,086	81,815
Refund Prior Year Expenses-Other	328,380	170,672	27,871	21,673	79,702
Other Miscellaneous Receipts	27,628	56,407	24,557	53,956	17,111
<b>TOTAL MISCELLANEOUS RECEIPTS</b>	<b>2,607,697</b>	<b>2,824,291</b>	<b>2,230,179</b>	<b>2,467,019</b>	<b>2,719,631</b>
<b>Interfund Transfers</b>					
Debt Service Fund	375,000	176,027	150,000	200,000	-
<b>Total Revenues &amp; Interfund Transfers</b>	<b>69,280,714</b>	<b>69,580,813</b>	<b>70,375,615</b>	<b>72,411,703</b>	<b>73,909,946</b>

**BUDGET OVERVIEW**  
**2021-22 PRELIMINARY BUDGET**

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**APPROPRIATIONS**

**PELHAM UNION FREE SCHOOL DISTRICT**



## BUDGET OVERVIEW

### *What Makes up the Budget Change?*

Component of Budget Change	Budget to Budget Change (\$)	% of Budget Change	Proportion of Total Change
<b><u>Salaries &amp; Employee Benefits:</u></b>			
Increase in salaries for anticipated summer school programming	75,000	0.10%	2.09%
Shift in salaries from Federal grants	73,500	0.10%	2.05%
Decrease in salaries/benefits for safety & security staff person replaced with BOCES services	(85,000)	-0.11%	-2.37%
Net increase in all other salaries	537,250	0.70%	15.01%
Increase in TRS & ERS pension contributions (rate increases & salary base increase)	242,250	0.32%	6.77%
Decrease in budgeted employee medical benefits (rate increase offset by budget reduction related to funds reserved for contract negotiations which were finalized after 20-21 budget adoption)	(363,750)	-0.47%	-10.16%
All other benefit changes (payroll taxes, non-medical healthcare, insurances, etc.)	64,450	0.08%	1.80%
<b>Net Salaries &amp; Employee Benefits changes</b>	<b>543,700</b>	<b>0.71%</b>	<b>15.19%</b>
<b><u>Capital &amp; Facilities Changes:</u></b>			
Increase for property lease/renovations related to office relocation	300,000	0.39%	8.38%
Reduction in utilities based on recent experience	(107,000)	-0.14%	-2.99%
Reduction in contractual expenditures & materials/supplies based on recent experience	(103,000)	-0.13%	-2.88%
<b>Net Capital &amp; Facilities Changes</b>	<b>90,000</b>	<b>0.12%</b>	<b>2.51%</b>
<b><u>Other Changes:</u></b>			
Increase in debt service on permanent financing for 2018 Capital Projects	2,494,250	3.25%	69.67%
Increase in BOCES-Instructional Technology for additional network support	107,000	0.14%	2.99%
Increase in BOCES-Instructional Technology for new software (remote learning support)	136,000	0.18%	3.80%
Increase in BOCES-safety & security support (Altaris; partially offset by salaries/benefits savings as noted above)	147,600	0.19%	4.12%
Increase in BOCES-Management Services for data privacy support	45,250	0.06%	1.26%
Reduction in anticipated Arts-In-Education spending	(150,000)	-0.20%	-4.19%
Increase in equipment purchases for innovative furnishings	56,750	0.07%	1.59%
Increase in special education tuition based on student need	68,750	0.09%	1.92%
Net of all other budget changes	40,700	0.05%	1.14%
<b>Net Other Changes</b>	<b>2,946,300</b>	<b>3.84%</b>	<b>82.30%</b>
<b>Budget Change</b>	<b>3,580,000</b>	<b>4.67%</b>	<b>100.00%</b>



**BUDGET OVERVIEW**  
**APPROPRIATIONS BUDGET**  
**By Function Code**  
**2021-22 Preliminary Budget**

	2019-20 Actual Expenditures	2020-21		2021-22	Budget to Budget Change		Budget to Actual Change	
		Adopted Budget	Projected Actual	Preliminary Budget				
				\$	%	\$	%	
General Support								
Board of Education & General Meeting	102,877	87,284	99,350	108,863	21,579	24.72%	9,513	9.58%
Central Administration	1,776,709	1,798,803	1,809,789	1,845,221	46,418	2.58%	35,432	1.96%
Operations & Maintenance	4,164,768	5,641,009	5,658,225	5,781,179	140,170	2.48%	122,954	2.17%
Special Items	764,709	779,373	830,763	842,004	62,631	8.04%	11,241	1.35%
Total General Support	6,809,063	8,306,469	8,398,127	8,577,267	270,798	3.26%	179,140	2.13%
Instruction								
Administration & Program Improvement	2,721,897	2,877,683	3,009,376	2,926,735	49,052	1.70%	(82,641)	-2.75%
Regular School Program	27,753,713	28,575,043	27,814,726	29,329,096	754,053	2.64%	1,514,370	5.44%
Special Education Program	7,238,834	7,294,735	6,895,937	7,396,833	102,098	1.40%	500,896	7.26%
Instructional Support	1,706,601	1,844,797	1,884,580	1,804,407	(40,390)	-2.19%	(80,173)	-4.25%
Pupil Personnel Services	4,032,247	4,367,127	4,134,387	4,391,027	23,900	0.55%	256,640	6.21%
Total Instruction	43,453,292	44,959,385	43,739,006	45,848,098	888,713	1.98%	2,109,092	4.82%
Pupil Transportation	977,063	1,330,679	880,656	1,318,970	(11,709)	-0.88%	438,314	49.77%
Community Services	55,704	105,017	98,130	100,017	(5,000)	-4.76%	1,887	1.92%
Undistributed								
Employee Benefits	15,969,477	17,973,243	16,379,223	17,916,195	(57,048)	-0.32%	1,536,972	9.38%
Interfund Transfers	3,580,063	4,025,207	3,944,850	6,519,453	2,494,246	61.97%	2,574,603	65.26%
Total Undistributed	19,549,540	21,998,450	20,324,073	24,435,648	2,437,198	61.65%	4,111,575	74.65%
Total Appropriations	70,844,662	76,700,000	73,439,992	80,280,000	3,580,000	4.67%	6,840,008	9.31%

**BUDGET OVERVIEW  
APPROPRIATIONS BUDGET  
Function Code Descriptions  
2021-22 Preliminary Budget**

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**General Support**

The General Support category includes services that support the educational programs of the District including: Board of Education, District Clerk, District Meeting including annual budget vote, Central Administration including the Superintendent's office, Business Administration, Legal, Personnel, Public Information Services, Operations & Maintenance, Insurance, School Association Dues, Sewer Taxes and BOCES Administrative Fees.

For more information, see "General Support" Section of the Budget Book.

**Instruction**

The Instructional Program category includes direct classroom instruction for regular and special education, supervision and improvement of the instructional program, counseling, health services, psychology, library & audio-visual services, technology, BOCES, attendance, co-curricular activities, and interscholastic athletics.

For more information, see "Instructional" Section of the Budget Book.

**Transportation**

The Pupil Transportation category includes mandated transportation services for students who attend private, parochial and special education schools. In addition, transportation is provided for interscholastic athletic events and in-district transportation for students with IEP-mandated special needs.

For more information, see "Transportation, Community Service & Undistributed" Section of the Budget Book.

**Community Services**

The Community Services category includes civic activities and community recreation activities associated with the use of Glover, Franklin, Ingalls and other District fields and playgrounds, as well as all other recreational and athletic fields.

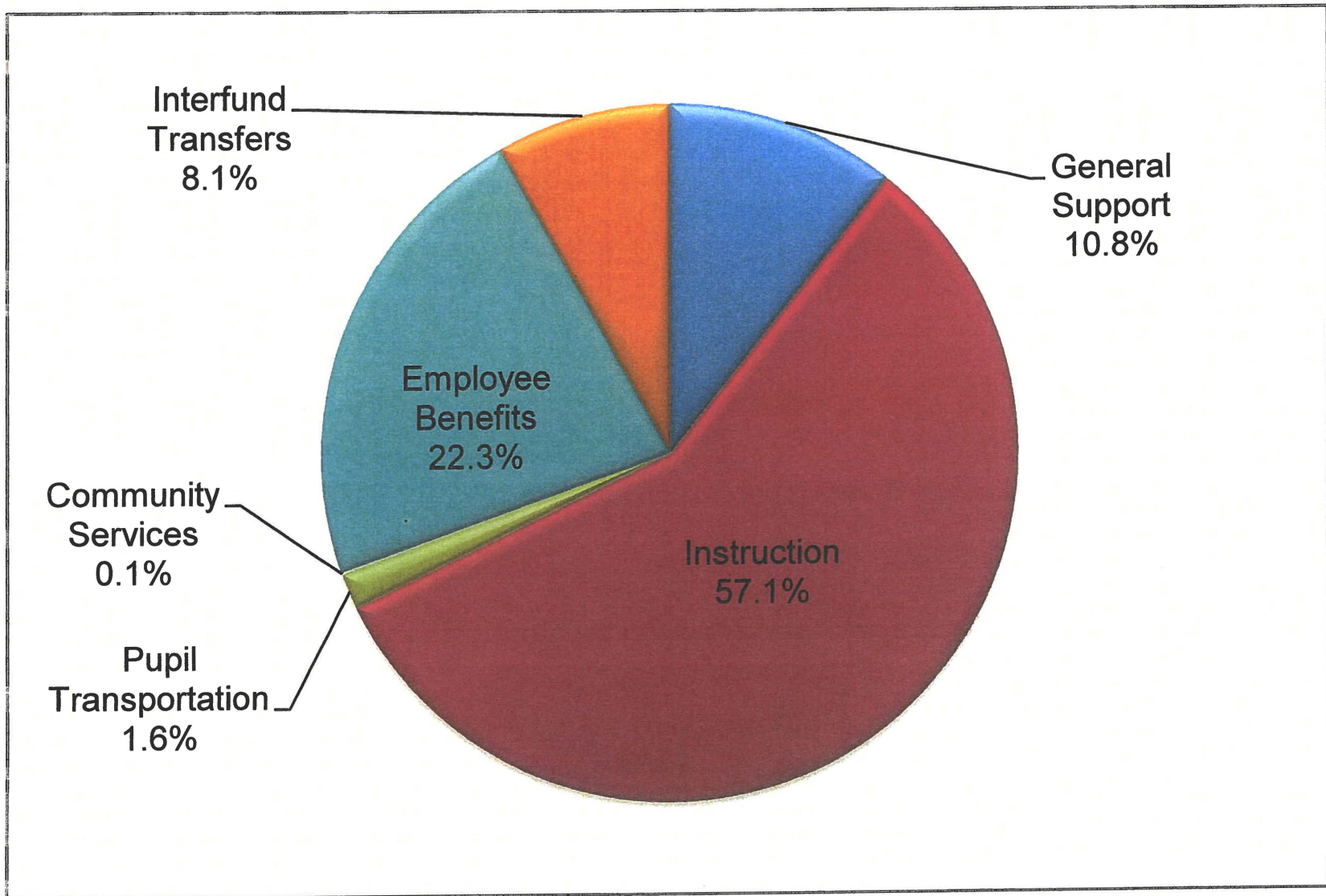
For more information, see "Transportation, Community Service & Undistributed" Section of the Budget Book.

**Undistributed**

The Undistributed category includes employee benefits, debt service expense and interfund transfers.

For more information, see "Transportation, Community Service & Undistributed" Section of the Budget Book.

**BUDGET OVERVIEW  
APPROPRIATIONS BUDGET  
BY FUNCTION CODE  
2021-22 Preliminary Budget**



**BUDGET OVERVIEW**  
**APPROPRIATIONS BUDGET**  
**5 Year Historical Actual Expenditures**  
**By Function Code**  
**2021-22 Preliminary Budget**

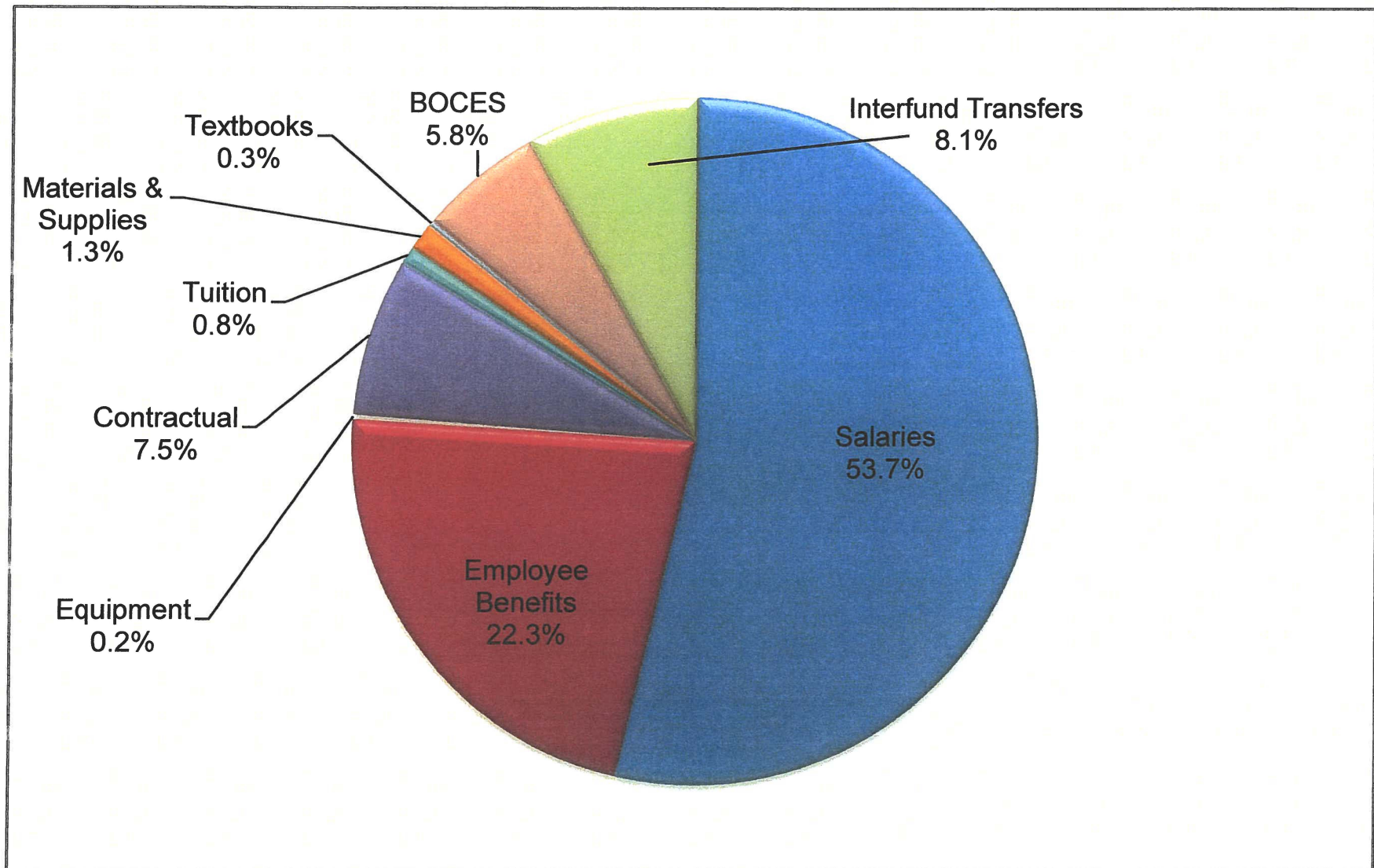
	2015-16	2016-17	2017-18	2018-19	2019-20
General Support	8,665,372	8,112,930	7,685,539	7,001,058	6,809,063
Instruction	39,084,569	41,316,101	42,697,195	43,536,749	43,453,292
Transportation	840,921	1,186,752	1,046,721	1,199,104	977,063
Community Services	514,825	105,106	97,585	89,727	55,704
Employee Benefits	15,642,750	15,778,300	15,671,942	16,257,234	15,969,477
Interfund Transfers	3,702,273	3,397,865	4,083,700	4,937,383	3,580,063
<b>Total Expenditures</b>	<b>68,450,709</b>	<b>69,897,054</b>	<b>71,282,682</b>	<b>73,021,255</b>	<b>70,844,662</b>



**BUDGET OVERVIEW**  
**APPROPRIATIONS BUDGET**  
**By Category of Expense (Object Code)**  
**2021-22 Preliminary Budget**

	2019-20 Actual Expenditures	2020-21		2021-22	Budget to Budget Change		Budget to Actual Change	
		Adopted Budget	Projected Actual	Preliminary Budget				
				\$	%	\$	%	
Salaries	41,331,338	42,515,324	41,398,224	43,116,051	600,727	1.41%	1,717,827	4.15%
Employee Benefits	15,969,477	17,973,243	16,379,223	17,916,195	(57,048)	-0.32%	1,536,972	9.38%
Subtotal-Salaries & Benefits	57,300,815	60,488,567	57,777,447	61,032,246	543,679	0.90%	3,254,799	5.63%
Equipment	57,268	134,750	165,370	191,500	56,750	42.12%	26,130	15.80%
Contractual	4,052,840	5,875,920	5,375,961	5,940,206	64,286	1.09%	564,245	10.50%
Tuition	809,927	535,000	595,107	650,000	115,000	21.50%	54,893	9.22%
Materials & Supplies	877,235	1,074,271	1,431,071	1,032,325	(41,946)	-3.90%	(398,746)	-27.86%
Textbooks	195,964	171,354	207,706	229,060	57,706	33.68%	21,354	10.28%
BOCES	3,970,550	4,394,931	3,942,480	4,685,210	290,279	6.60%	742,730	18.84%
Interfund Transfers								
Debt Service Fund	3,547,403	3,990,207	3,909,850	6,484,453	2,494,246	62.51%	2,574,603	65.85%
Capital Fund	-	-	-	-	-	n/a	-	n/a
Special Aid Fund	32,660	35,000	35,000	35,000	-	0.00%	-	0.00%
Subtotal-Interfund Transfers	3,580,063	4,025,207	3,944,850	6,519,453	2,494,246	61.97%	2,574,603	65.26%
Total Appropriations	70,844,662	76,700,000	73,439,992	80,280,000	3,580,000	4.67%	6,840,008	9.31%

**BUDGET OVERVIEW  
APPROPRIATIONS BUDGET  
BY CATEGORY OF EXPENSE  
2021-22 Preliminary Budget**





**BUDGET OVERVIEW**  
**APPROPRIATIONS BUDGET**  
**5 Year Historical Actual Expenditures**  
**By Category of Expense (Object Code)**  
**2021-22 Preliminary Budget**

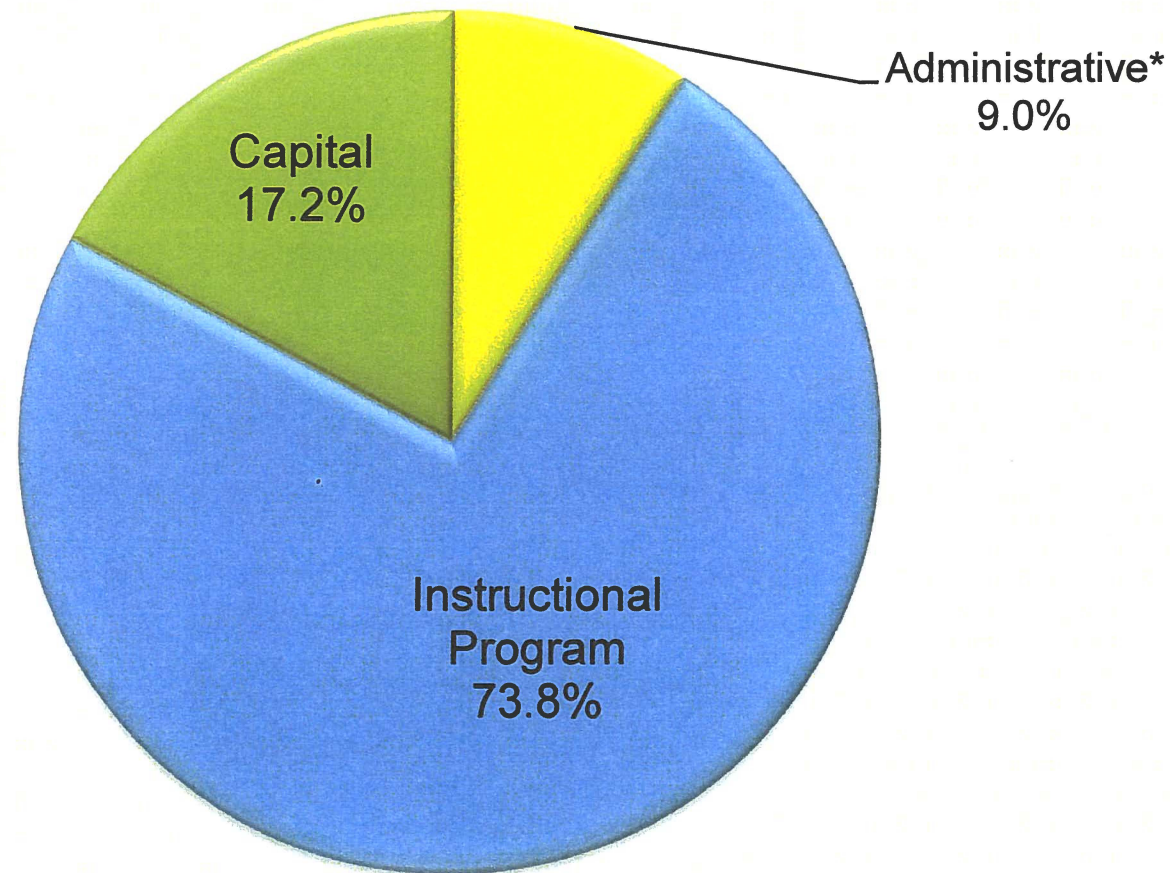
	2015-16	2016-17	2017-18	2018-19	2019-20
Salaries	37,309,529	39,305,606	40,866,124	41,476,119	41,331,338
Employee Benefits	15,642,750	15,778,300	15,671,942	16,257,234	15,969,477
Subtotal-Salaries & Benefits	52,952,279	55,083,906	56,538,066	57,733,353	57,300,815
Equipment	118,969	245,553	128,939	71,444	57,268
Contractual	6,865,344	5,954,948	5,329,131	4,722,146	4,052,840
Tuition	278,522	334,744	571,715	698,199	809,927
Materials & Supplies	1,172,545	1,009,143	895,782	833,740	877,235
Textbooks	164,344	180,168	192,622	203,131	195,964
BOCES	3,196,434	3,690,727	3,542,727	3,821,859	3,970,550
Interfund Transfers					
Debt Service Fund	3,601,460	3,300,101	3,428,050	3,559,119	3,547,403
Capital Fund	75,000	71,311	625,000	1,350,000	-
Special Aid Fund	25,813	26,453	30,650	28,264	32,660
Subtotal-Interfund Transfers	3,702,273	3,397,865	4,083,700	4,937,383	3,580,063
<b>Total Expenditures</b>	<b>68,450,709</b>	<b>69,897,054</b>	<b>71,282,682</b>	<b>73,021,255</b>	<b>70,844,662</b>

**BUDGET OVERVIEW  
APPROPRIATIONS BUDGET  
Three Component Category  
2021-22 Preliminary Budget**

	<b>2020-21 Adopted Budget</b>	<b>% Total</b>	<b>2021-22 Preliminary Budget</b>	<b>% Total</b>
<b>Administrative*</b>	6,941,655	9.0%	7,215,547	9.0%
<b>Instructional Program</b>	58,643,156	76.5%	59,253,656	73.8%
<b>Capital</b>	11,115,189	14.5%	13,810,797	17.2%
<b>Total Appropriations</b>	<b>76,700,000</b>	<b>100.0%</b>	<b>80,280,000</b>	<b>100.0%</b>

\*Note: This categorization is mandated by NYS Law. The Administrative portion of the budget cannot exceed 10% of the total budget.

**BUDGET OVERVIEW**  
**THREE COMPONENT CATEGORY**  
**2021-22 Preliminary Budget**



**\*Note:** The Administrative portion of the budget cannot exceed 10% of the total budget per NYS law.

# **BUDGET OVERVIEW**

## **2021-22 PRELIMINARY BUDGET**

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# **STAFFING**

**PELHAM UNION FREE SCHOOL DISTRICT**

**BUDGET OVERVIEW**  
**FTE CHANGES BY BUDGET CODE**  
**2020-21 Budget versus Actual Staffing**

*What Staffing Changes Occured After Last Year's Budget was Adopted?*

Position	Reason for Change	FTE Change	Net FTE Change In Code
1310.160 Business Administration-Non Instructional Salaries			
Clerical position	0.5 FTE clerical staff hired mid-year for payroll, benefits & human resource support	0.25	0.25
1620.160 Operations & Maintenance-Non Instructional Salaries			
Custodial position	Custodial position not filled upon veteran staff retirement	-1.00	-1.00
2110.120 Teaching-Regular School-Teachers K-5			
Teaching positions	Shift between elementary and secondary staff assignments based on student need	-0.20	0.10
Teaching position	Increase in FTE in art based on student need	0.30	
2110.130 Teaching-Regular School-Teachers 6-12			
Teaching positions	Shift between elementary and secondary staff assignments based on student need	0.20	-0.80
Teaching positions	Decreases in FTEs in various curriculum based on student need	-1.30	
Overages	6th Period Stipends increased from 3.9 to 4.2	0.30	
2250.156 Special Education-Speech Therapists			
Teaching position	Reallocation with grant-funded positions	-0.70	-0.70
2805.160 Attendance & Building Safety			
Monitor	Staff person on leave for 20-21	-1.00	-1.50
Monitor	Staff person retired mid-year, replaced with contractor	-0.50	
2815.161.07 Health Services-Non Public School Nurse			
Nurse	Parochial school in Pelham closed, summer 2020	-0.50	-0.50
Total FTE Change: 2020-21 Budget versus Actual Staffing			-4.15



**BUDGET OVERVIEW**  
**FTE CHANGES BY BUDGET CODE**  
**2020-21 Budget versus 2021-22 Preliminary Budget**

*What Staffing Changes are Planned in the New Budget?*

Position	Reason for Change	FTE Change	Net FTE Change In Code
1310.160 Business Administration-Non Instructional Salaries			
Clerical position	0.5 FTE clerical staff hired mid-year (Jan 2021) for payroll, benefits & human resource support	0.50	0.50
2110.120 Teaching-Regular School-Teachers K-5			
Teaching position	Reduction in anticipated number of sections	-1.00	-1.90
Teaching position	Reduction in reading/interventionist position based on student need	-1.00	
Teaching positions	Shift between elementary and secondary staff assignments based on student need	-0.20	
Teaching position	Increase in FTE in art to meet student need	0.30	
2110.130 Teaching-Regular School-Teachers 6-12			
Teaching position	New position in Math/Science curriculum area	1.00	0.30
Teaching position	New position in World Language curriculum area	1.00	
Teaching positions	Shift between elementary and secondary staff assignments based on student need	0.20	
Teaching positions	Decreases in FTEs in various curriculum areas to meet student need	-1.30	
Overages	6th Period Stipends decreased from 3.9 to 3.3	-0.60	
2250.131 Special Education-Teaching Assistants			
Teaching assistants	Reallocation with grant-funded positions	-9.00	-9.00
2250.156 Special Education-Speech Therapists			
Teaching position	Reallocation with grant-funded positions	3.90	3.90
2250.157 Special Education-Occupational Therapists			
Teaching position	Replace contractual therapist with staff person	1.00	1.00
2805.160 Attendance & Building Safety			
Monitor	Staff person retired December 2020, replaced with contractor	-1.00	-1.00
2815.161.07 Health Services-Non Public School Nurse			
Nurse	Parochial school in Pelham closed summer 2020	-0.50	-0.50
Total FTE Change: 2020-21 Budget versus 2021-22 Preliminary Budget			-6.70



**BUDGET OVERVIEW**  
**SUMMARY OF FULL TIME EQUIVALENT (FTE) STAFF BY BUDGET CODE**

Budget Code	Code Description	2020-21		2021-22	Variance		
		Budgeted Staffing	Actual Staffing	Budgeted Staffing	2020-21 Budget to Actual	2021-22 Budget to 20-21 Actual	Budget to Budget
ADMINISTRATION							
1240.150	Central Administration-Superintendent	1.00	1.00	1.00	0.00	0.00	0.00
1310.150	Business Administration-Asst Super for Business	1.00	1.00	1.00	0.00	0.00	0.00
1430.150	Personnel-Administration Salaries	0.60	0.60	0.60	0.00	0.00	0.00
2020.150	Supervision-Instructional Salaries	10.40	10.40	10.40	0.00	0.00	0.00
2070.150	In-Service Training & Instruction-Salaries	1.50	1.50	1.50	0.00	0.00	0.00
2250.150	Special Education-Instructional Salaries	3.00	3.00	3.00	0.00	0.00	0.00
2630.150	Computer Assisted Instruction	1.00	1.00	1.00	0.00	0.00	0.00
2810.150	Counseling-Director	1.00	1.00	1.00	0.00	0.00	0.00
2855.150	Interscholastic Athletics-Athletic Director (AD)	1.00	1.00	1.00	0.00	0.00	0.00
Total Administration		20.50	20.50	20.50	0.00	0.00	0.00
CLERICAL							
1240.160	Central Administration	3.00	3.00	3.00	0.00	0.00	0.00
1310.160	Business Administration	5.40	5.65	5.90	0.25	0.25	0.50
1430.165	Personnel-Data Analyst	1.00	1.00	1.00	0.00	0.00	0.00
1480.160	Public Information Specialist	1.00	1.00	1.00	0.00	0.00	0.00
2020.160	Building Secretaries & Curriculum Support	7.50	7.50	7.50	0.00	0.00	0.00
2110.160	Attendance & Registration	2.50	2.50	2.50	0.00	0.00	0.00
2250.160	Special Education	2.00	2.00	2.00	0.00	0.00	0.00
2810.160	Counseling	2.00	2.00	2.00	0.00	0.00	0.00
2855.160	Interscholastic Athletics-Assistant	1.00	1.00	1.00	0.00	0.00	0.00
5510.160	Pupil Transportation	0.50	0.50	0.50	0.00	0.00	0.00
Total Clerical		25.90	26.15	26.40	0.25	0.25	0.50

**BUDGET OVERVIEW**  
**SUMMARY OF FULL TIME EQUIVALENT (FTE) STAFF BY BUDGET CODE**

Budget Code	Code Description	2020-21		2021-22	Variance		
		Budgeted Staffing	Actual Staffing	Budgeted Staffing	2020-21 Budget to Actual	2021-22 Budget to 20-21 Actual	Budget to Budget
FACILITIES							
1620.160	Operations & Maintenance Staff	30.50	29.50	30.50	-1.00	1.00	0.00
7140.160	Community Recreation Services	0.50	0.50	0.50	0.00	0.00	0.00
Total Facilities		31.00	30.00	31.00	-1.00	1.00	0.00
INSTRUCTIONAL							
2110.120	Teaching-Regular School-Teachers K-5	85.10	85.20	83.20	0.10	-2.00	-1.90
2110.130	Teaching-Regular School-Teachers 6-12	103.50	102.40	104.40	-1.10	2.00	0.90
2110.130	Teacher 6-12-Extra Period Overages	3.90	4.20	3.30	0.30	-0.90	-0.60
2250.151	Special Education-Elementary Teachers	9.00	9.00	9.00	0.00	0.00	0.00
2250.152	Special Education-Secondary Teachers	22.00	22.00	22.00	0.00	0.00	0.00
2250.156	Special Education-Speech Therapists	1.10	0.40	5.00	-0.70	4.60	3.90
2250.157	Special Education-Occupational Therapists	1.00	1.00	2.00	0.00	1.00	1.00
2610.150	School Library & Audio Visual	3.00	3.00	3.00	0.00	0.00	0.00
2810.150	School Counselors	8.00	8.00	8.00	0.00	0.00	0.00
2820.150	Psychologists	8.00	8.00	8.00	0.00	0.00	0.00
2825.150	Social Worker	1.00	1.00	1.00	0.00	0.00	0.00
Total Instructional		245.60	244.20	248.90	-1.40	4.70	3.30

**BUDGET OVERVIEW**  
**SUMMARY OF FULL TIME EQUIVALENT (FTE) STAFF BY BUDGET CODE**

Budget Code	Code Description	2020-21		2021-22	Variance		
		Budgeted Staffing	Actual Staffing	Budgeted Staffing	2020-21 Budget to Actual	2021-22 Budget to 20-21 Actual	Budget to Budget
TEACHING ASSISTANTS, TECHNOLOGY, BUILDING MONITORS & NURSES							
2110.131	Teaching Assistants-Regular School	0.00	0.00	0.00	0.00	0.00	0.00
2250.131	Teaching Assistants-Special Education	15.00	15.00	6.00	0.00	-9.00	-9.00
2610.131	Teaching Assistants-School Library & AV	5.00	5.00	5.00	0.00	0.00	0.00
2630.160	Computer Assisted Instruction	2.00	2.00	2.00	0.00	0.00	0.00
2805.160	Attendance & Building Safety	2.00	0.50	1.00	-1.50	0.50	-1.00
2815.161	Health Services-Public School Nurses	6.00	6.00	6.00	0.00	0.00	0.00
2815.161.07	Health Services-Non Public School Nurses	0.50	0.00	0.00	-0.50	0.00	-0.50
Total TAs, Technology, Building Monitors & Nurses		30.50	28.50	20.00	-2.00	-8.50	-10.50
GRAND TOTAL		353.50	349.35	346.80	-4.15	-2.55	-6.70

**BUDGET OVERVIEW**  
**SUMMARY OF STAFFING FTE (Full Time Equivalents)**  
**BY LOCATION**

TOTAL STAFFING IN DISTRICT	2020-21			2021-22		
	Budget	Actual	Variance	Budget	Variance to PY Budget	Variance to PY Actual
Secondary Schools	180.40	177.70	(2.70)	<b>178.70</b>	(1.70)	1.00
Elementary Schools	130.20	129.50	(0.70)	<b>125.20</b>	(5.00)	(4.30)
District-wide Staff	42.40	42.15	(0.25)	<b>42.90</b>	0.50	0.75
Parochial School (OLPH)	0.50	-	(0.50)	-	(0.50)	-
<b>FTE Funded through Budget</b>	<b>353.50</b>	<b>349.35</b>	<b>(4.15)</b>	<b>346.80</b>	(6.70)	(2.55)
<i>FTE funded through Grants</i>	<i>3.90</i>	<i>4.60</i>	<i>0.70</i>	<b>9.00</b>	5.10	4.40
<i>FTE funded through Cafeteria Fund</i>	<i>0.10</i>	<i>0.10</i>	-	<b>0.10</b>	-	-
<b>TOTAL FTE</b>	<b>357.50</b>	<b>354.05</b>	<b>(3.45)</b>	<b>355.90</b>	<b>(1.60)</b>	<b>1.85</b>

**BUDGET REVIEW**  
**SUMMARY OF STAFFING FTE (Full Time Equivalent)**  
**BY LOCATION: SECONDARY SCHOOLS**

	HIGH SCHOOL			MIDDLE SCHOOL			TOTAL SECONDARY		
	2020-21		2021-22	2020-21		2021-22	2020-21		2021-22
	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget
6th Grade	-	-	-	10.80	10.80	10.80	10.80	10.80	10.80
Art	4.10	3.60	3.60	2.50	2.40	2.40	6.60	6.00	6.00
English	10.00	9.80	9.80	5.00	5.20	5.20	15.00	15.00	15.00
Health	1.00	1.00	1.00	0.90	1.10	1.10	1.90	2.10	2.10
Math	9.00	9.40	9.90	4.80	4.80	4.80	13.80	14.20	14.70
Music	1.30	1.40	1.40	1.70	1.60	1.60	3.00	3.00	3.00
PE	2.70	3.00	3.00	3.50	3.00	3.00	6.20	6.00	6.00
Science	10.20	10.20	10.70	4.80	4.80	4.80	15.00	15.00	15.50
Social Studies	9.20	9.00	9.00	3.80	4.00	4.00	13.00	13.00	13.00
Technology	0.60	0.20	0.20	1.80	1.80	1.80	2.40	2.00	2.00
World Language	7.00	7.20	8.20	5.00	4.70	4.70	12.00	11.90	12.90
Bridge Academy	1.90	1.90	1.90	-	-	-	1.90	1.90	1.90
Extra Period Coverages	3.90	4.20	3.30	-	-	-	3.90	4.20	3.30
Teaching Assistant (TA)	-	-	-	-	-	-	-	-	-
ESL/ELL	1.00	1.00	1.00	0.90	0.50	0.50	1.90	1.50	1.50
Special Education-Teachers	12.00	12.00	12.00	10.00	10.00	10.00	22.00	22.00	22.00
Special Education-TA	5.00	5.00	3.00	3.00	4.00	2.00	8.00	9.00	5.00
<i>Special Education-TA*</i>	-	-	2.00	-	-	2.00	-	-	4.00
Speech/Language	1.00	-	1.00	-	0.10	1.00	1.00	0.10	2.00
<i>Speech/Language*</i>	-	1.00	-	1.00	0.90	-	1.00	1.90	-
Principal	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Assistant Principal	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Attendance	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Counseling	5.00	5.00	5.00	3.00	3.00	3.00	8.00	8.00	8.00
Facilities	11.00	10.00	11.00	4.00	4.00	4.00	15.00	14.00	15.00
Library/Media	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Psychologist	2.00	2.00	2.00	2.00	2.00	2.00	4.00	4.00	4.00
Safety	1.00	-	1.00	-	-	-	1.00	-	1.00
Social Worker	1.00	1.00	1.00	-	-	-	1.00	1.00	1.00
Support staff	2.00	2.00	2.00	1.00	1.00	1.00	3.00	3.00	3.00
FTE Funded through Budget	106.90	103.90	106.00	73.50	73.80	72.70	180.40	177.70	178.70
<i>FTE Funded through Grants</i>	-	1.00	2.00	1.00	0.90	2.00	1.00	1.90	4.00
<b>TOTAL FTE</b>	<b>106.90</b>	<b>104.90</b>	<b>108.00</b>	<b>74.50</b>	<b>74.70</b>	<b>74.70</b>	<b>181.40</b>	<b>179.60</b>	<b>182.70</b>

*\*Staff funded through Federal Grants.*

**BUDGET OVERVIEW**  
**SUMMARY OF STAFFING FTE (Full Time Equivalent)**  
**BY LOCATION: ELEMENTARY SCHOOLS**

	COLONIAL			HUTCHINSON			PROSPECT HILL			SIWANOEY			TOTAL ELEMENTARY		
	2020-21		2021-22	2020-21		2021-22	2020-21		2021-22	2020-21		2021-22	2020-21		2021-22
	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget
Kindergarten	2.00	2.00	3.00	3.00	3.00	3.00	2.00	3.00	3.00	2.00	3.00	2.00	9.00	11.00	11.00
1st Grade	2.00	2.00	2.00	3.00	3.00	3.00	3.00	2.00	3.00	2.00	2.00	2.00	10.00	9.00	10.00
2nd Grade	2.00	2.00	2.00	3.00	2.00	3.00	3.00	3.00	2.00	3.00	3.00	2.00	11.00	10.00	9.00
3rd Grade	3.00	3.00	2.00	3.00	3.00	2.00	3.00	3.00	3.00	2.00	2.00	3.00	11.00	11.00	10.00
4th Grade	3.00	3.00	3.00	4.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	12.00	11.00	11.00
5th Grade	3.00	3.00	3.00	3.00	3.00	3.00	2.00	3.00	3.00	2.00	2.00	2.00	10.00	11.00	11.00
Art	0.75	0.50	0.50	0.75	0.50	0.50	0.60	0.50	0.50	0.60	0.50	0.50	2.70	2.00	2.00
Music	1.25	1.00	1.00	1.25	1.00	1.00	1.25	1.00	1.00	1.25	1.00	1.00	5.00	4.00	4.00
PE	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	4.00	4.00	4.00
STEAM K-5	-	0.25	0.25	-	0.25	0.25	-	0.25	0.25	-	0.25	0.25	-	1.00	1.00
World Language	0.75	0.68	0.68	0.75	0.68	0.68	0.75	0.68	0.68	0.75	0.68	0.68	3.00	2.70	2.70
Interventionist	1.00	1.00	1.00	3.50	4.00	3.00	1.50	1.50	1.50	0.50	1.00	1.00	6.50	7.50	6.50
ESL/ELL	-	-	-	0.90	0.50	0.50	-	0.50	0.50	-	-	-	0.90	1.00	1.00
Speech/Language	-	0.10	1.00	-	0.10	1.00	0.05	0.05	0.50	0.05	0.05	0.50	0.10	0.30	3.00
<i>Speech/Language*</i>	1.00	0.90	-	1.00	0.90	-	0.45	0.45	-	0.45	0.45	-	2.90	2.70	-
Special Education-Teachers	2.00	2.00	2.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	9.00	9.00	9.00
Special Ed-Teaching Assistant	1.00	1.00	-	4.00	3.00	1.00	1.00	1.00	-	1.00	1.00	-	7.00	6.00	1.00
<i>Special Ed-Teaching Assistant*</i>	-	-	1.00	-	-	2.00	-	-	1.00	-	-	1.00	-	-	5.00
Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	4.00	4.00	4.00
Facilities	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	8.00	8.00	8.00
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	4.00	4.00	4.00
Library/Media	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	5.00	5.00	5.00
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	4.00	4.00	4.00
Psychologist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	4.00	4.00	4.00
<b>FTE Funded through Budget</b>	<b>30.00</b>	<b>29.78</b>	<b>29.68</b>	<b>41.40</b>	<b>38.28</b>	<b>36.18</b>	<b>31.40</b>	<b>32.73</b>	<b>32.18</b>	<b>27.40</b>	<b>28.73</b>	<b>27.18</b>	<b>130.20</b>	<b>129.50</b>	<b>125.20</b>
<i>FTE funded through Grants</i>	1.00	0.90	1.00	1.00	0.90	2.00	0.45	0.45	1.00	0.45	0.45	1.00	2.90	2.70	5.00
<b>TOTAL FTE</b>	<b>31.00</b>	<b>30.68</b>	<b>30.68</b>	<b>42.40</b>	<b>39.18</b>	<b>38.18</b>	<b>31.85</b>	<b>33.18</b>	<b>33.18</b>	<b>27.85</b>	<b>29.18</b>	<b>28.18</b>	<b>133.10</b>	<b>132.20</b>	<b>130.20</b>
<i>Staff funded through Federal Grants.</i>										<b>Total Sections</b>			<b>63.00</b>	<b>63.00</b>	<b>62.00</b>



**BUDGET REVIEW**  
**SUMMARY OF STAFFING FTE (Full Time Equivalent)**  
**BY LOCATION: DISTRICT-WIDE STAFF**

DISTRICT-WIDE STAFF	2020-21		2021-22
	Budget	Actual	Budget
Superintendent	1.00	1.00	1.00
Assistant Superintendent-Curriculum, Instruction & Personnel	1.00	1.00	1.00
Assistant Superintendent-Pupil Personnel Services	1.00	1.00	1.00
Assistant Superintendent-Business	1.00	1.00	1.00
Director-Athletics	1.00	1.00	1.00
Director-Facilities	1.00	1.00	1.00
Director-Counseling	1.00	1.00	1.00
Director-Humanities	1.00	1.00	1.00
Director-Mathematics & Science	1.00	1.00	1.00
Director-Technology	1.00	1.00	1.00
Supervisor for Special Education-6-12 & CSE Chair	1.00	1.00	1.00
Supervisor for Special Education-K-5 & CSE/CPSE Chair	1.00	1.00	1.00
Staff Developer-ELA	0.50	0.50	0.50
Staff Developer-Mathematics	1.00	1.00	1.00
Administrative Assistants	11.50	11.50	11.50
Central Registrar	0.50	0.50	0.50
Data Analyst/Chief Information Officer	1.00	1.00	1.00
District Treasurer	1.00	1.00	1.00
Facilities	4.00	4.00	4.00
Groundsmen	3.00	3.00	3.00
Occupational Therapist	1.00	1.00	2.00
Payroll Clerk	1.00	1.25	1.50
Public Relations Assistant	1.00	1.00	1.00
Safety Supervisor	1.00	0.50	-
Senior Accounts Payable Clerk	0.50	0.50	0.50
Staff Assistant-Finance & Administration	0.90	0.90	0.90
Staff Assistant-Finance & Administration-funded through Cafeteria Fund	0.10	0.10	0.10
Technology Support Staff	1.00	1.00	1.00
Teaching Assistant-Audio-Visual Media	1.00	1.00	1.00
Transportation Coordinator	0.50	0.50	0.50
<b>FTE Funded through Budget</b>	<b>42.40</b>	<b>42.15</b>	<b>42.90</b>
<i>FTE funded through Cafeteria Fund</i>	<i>0.10</i>	<i>0.10</i>	<i>0.10</i>
<b>TOTAL DISTRICT-WIDE</b>	<b>42.50</b>	<b>42.25</b>	<b>43.00</b>