

BUDGET OVERVIEW

2022-23 PRELIMINARY BUDGET

- ◆ **SUPERINTENDENT'S BUDGET OVERVIEW**
- ◆ **ENROLLMENT DATA**
- ◆ **REVENUE AND OTHER SOURCES OF FUNDING**
 - ◆ **PROPERTY TAXES**
 - **TAX LEVY CALCULATION**
 - **HISTORICAL TAX LEVY DATA SINCE INCEPTION OF TAX CAP**
 - **ESTIMATED EFFECT OF SCHOOL TAX INCREASE**
 - ◆ **STATE AID**
 - ◆ **MISCELLANEOUS RECEIPTS**
 - ◆ **OTHER SOURCES OF FUNDING**
 - ◆ **5 YEAR HISTORICAL ACTUAL REVENUES**
- ◆ **APPROPRIATIONS BUDGET**
 - ◆ **BUDGET TO BUDGET CHANGES**
 - ◆ **BY FUNCTION CODE**
 - ◆ **FUNCTION CODE DESCRIPTION**
 - ◆ **5 YEAR HISTORICAL BY FUNCTION CODE**
 - ◆ **BY OBJECT CODE**
 - ◆ **5 YEAR HISTORICAL BY OBJECT CODE**
 - ◆ **THREE COMPONENT CATEGORY**
- ◆ **STAFFING**
 - ◆ **FTE CHANGES BY BUDGET CODE**
 - ◆ **SUMMARY OF FULL TIME EQUIVALENT (FTE) STAFF BY BUDGET CODE**
 - ◆ **STAFFING BY LOCATION**

Budget Overview

Dr. Cheryl H. Champ

February 22, 2022

Throughout the development of the 2022-2023 Superintendent's Budget, the District administration sought to create a budget that is responsible to students and taxpayers. As we see COVID-19 rates dropping in the county, state, and country, our hope is that we enter an endemic phase of the virus, where school life is no longer dominated by COVID protocols and where instructional practice, academic focus and attention to the whole child again become our central function as we navigate our new educational landscape. Thanks to a long overdue restoration of Foundation Aid, we are able to continue those academic and social-emotional supports that will help our students flourish following the pandemic and can right size staffing to maintain and enhance the rich program offerings our students and community expect from our schools. This budget proposal is in alignment with our Strategic Plan and is within the tax levy cap. Through this budget we continue to actively seek to deliver on our promise of *"Inspiring a Standard of Excellence for All Students."*

The preliminary budget for the 2022-2023 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:

Aligning with our commitment to fiscal responsibility, our mission and the District vision statement, which emphasizes high expectations, creative and critical thinking, sense of belonging, and continuous improvement, the Board and Superintendent will focus on the following systemic goal areas:

- 1. Prioritize the highest quality full time in-person education possible for all Pelham students, supporting their physical and emotional health, while balancing the safety needs of students and staff as we continue to work within the context of the pandemic.**
- 2. Work to renew our student-centered high achieving academic culture after the challenges of 2020-21, by deepening our relationships, connections, and networks of support with and for students and staff. Return to multiple avenues of communication and in-person engagement with our greater Pelham community.**
- 3. Oversee implementation of the District's Strategic Plan including updated action plans to support specific, meaningful, and observable outcomes in the strategic goal areas.**

The 2.62% proposed tax levy increase, while greater than the tax levy limit of 2%, 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 2.56% consists of the growth allowed by the tax cap plus the tax base growth factor. The capital portion of 0.06% consists of the District's net local share of debt service on outstanding capital bonds. To mitigate the impact of the new debt service related to the 2018 Bond Referendum, this budget proposes appropriating \$1,525,000 from the Debt Service Fund. Without this use of fund balance, the allowable tax levy would be 4.89%.

Below are some key figures at a glance:

Total Appropriations: \$83,675,000
Percent Budget-to-Budget Increase: 4.23%
Total Budget-to-Budget Increase: \$3,395,000
Allowable Tax Levy Increase: 2.62%
Proposed Tax Levy Increase: 2.62%

Components of Proposed 2.62% Tax Increase:

Operating Budget: 2.56%
Capital Budget: 0.06%

Total Proposed Tax Cap Compliant Increase: 2.56% + 0.06% = 2.62%

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 2022-2023 **budget highlights** relate directly to these goals:

Elementary

- Retaining 1.5 FTE additional academic interventionists based on data related to student need;
- Creating an Elementary School Counselor position to continue implementation of the Fly-5 curriculum and better meet state requirement for access to counseling services at the elementary level;
- Increasing our ELA Staff Developer position to full-time to supplement professional learning in Teachers College Readers and Writers Workshop;
- Providing innovative and flexible furnishings to all Kindergarten classrooms;
- Expanding 1:1 Chromebook initiative to Kindergarten and 1st grade so all students in grades K-12 have access to a device;

Middle School

- Adding a Special Education teacher to meet student IEP needs;
- Increasing math supports to meet student academic needs;

PMHS

- Hiring a Math and Social Studies teacher to “right size” programs by reducing reliance on teacher overages (SS) and reducing class sizes to allow greater flexibility for students to access classes at an appropriate level of rigor/interest (Math);
- Adding a Technology teacher to expand elective STEAM offerings and meet student enrollment demands;
- Starting Boys and Girls Bowling teams at PMHS as an inclusive sport to meet growing student interest and participation in athletics;

MS/HS

- Maintaining an additional psychologist, using federal funding, and adding a social worker to meet students’ social-emotional needs;

DISTRICT-WIDE

- Restructuring Cabinet Level Administration to better support focused personnel and program leadership;
 - Consolidating personnel related functions under an Executive Director for HR and Leadership;
 - Creating an Assistant Superintendent for Excellence in Teaching and Learning to focus exclusively on curriculum, instruction and assessment;
 - Maintaining Assistant Superintendents for Business and Pupil Personnel Services;
- Creating a Coordinator of Diversity, Equity and Inclusion;
- Adding a Network Specialist to continue meeting growing technology needs through BOCES;
- Restoring and relocating a Custodial position to support Hutchinson School;
- Creating a Coordinator for Student Health Services through federal grant funding;
- Continuing to support professional learning to meet the social-emotional needs of students, including Steps A Universal DBT, Responsive Classroom, and Multi-Tiered Systems of Support (MTSS);
- Continuing to provide teachers and students with learning resources, including software to support learning in literacy and numeracy;
- 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 2022-2023 budget are as follows:

- Salaries and benefits aligned to our collective bargaining contracts, which comprise approximately 76.5% of the budget.
 - Contractual (and anticipated) salary increases for all employees
 - Increasing net pension costs
 - Increasing health insurance costs
- Expected increases in utility costs
- New positions intended to better meet the needs of all learners and programs
- Significant increase in Foundation Aid
- Increase in State Building Aid, as anticipated
- Three teacher retirements
- Contingency funds maintained at 2%

STAFFING

This year, we have three veteran teachers retiring from the District. During the 2021-2022 school year, the district brought on a variety of positions using federal pandemic funds, including 4 elementary intervention teachers, 6 building substitute teachers, two school psychologists, and a COVID Coordinator. Thanks to a significant restoration of Foundation Aid, we plan to retain a number of these positions within the general budget based on ongoing student needs. These include 1.5 FTE Intervention teachers and a School Counselor at the elementary level, four teachers and two clinicians at the secondary level, one of which will continue to be funded through federal funds. Additionally, we are proposing the addition of a Coordinator for Student Health Services (to assume COVID Coordinator responsibilities) using remaining federal funds. Knowing the importance of literacy as a foundational skill for our students, this budget proposes increasing the ELA staff developer role from part time to full time. This budget also proposes restoration and relocation of a facilities position to better support Hutchinson School. And finally, our staff has growth approximately 10% over the past nine years as a result of achieving the goals of multiple strategic plans. Additionally, a majority of our faculty are eligible to retire in the next few years. As a result, the District needs a more sustainable leadership structure to assure a strong focus on recruiting and developing the highest caliber staff as well as assuring a keen focus on teaching and learning across our rich academic programs. Therefore, a restructuring of the District Office administrators is proposed, which would move all personnel functions under an Executive Director of Personnel and Leadership and create a dedicated Assistant Superintendent for Excellence in Teaching and Learning.

FUND BALANCE/RESERVES

This preliminary budget holds flat the District's current levels of reliance on appropriated fund balance from prior year surplus as a financing source in the budget, while slightly decreasing 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 2022-2023 preliminary budget proposes using a total of \$1,975,000 in appropriated fund balance. This figure includes \$450,000 in appropriated prior year surplus fund balance and \$1,525,000

from the Debt Service Fund. Together, the total application of fund balance to supplement revenue in the 2022-2023 budget represents 2.4% of the budget, while approximately 2% in contingency is included in the expenditure budget.

CAPITAL RESERVE PROPOSAL

Included alongside the Budget proposal will be a separate proposal for creation of a Capital Reserve Fund for infrastructure improvements, repairs, reconstruction, and renovation of school facilities and athletic fields. The purpose of the fund is to pay for any expenses that are larger than what would be included in an annual budget and for which bonds would otherwise be needed. Examples might include boilers, air handling units, roofs, etc. A Capital Reserve Fund is a very regulated and disciplined approach to financial planning for the District's needs. It can only be created by proposition and voter approval. Future expenditures must also be approved by the District's voters prior to use. The Reserve is funded by allocation of available funds at the end of any given year, subject to Board approval. The proposed Capital Reserve would allow the District to save up to \$10M over a 10 year period for the specified purposes.

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 precious resources.

As this is merely a preliminary budget, I want to emphasize that our public sessions will begin on March 5 and continue throughout 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 17, 2022.

BUDGET OVERVIEW

2022-23 PRELIMINARY BUDGET

ENROLLMENT

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW

Enrollment Data Summary

School	2020-21	2021-22	2022-23 (Estimated)	Variance 2022-23 versus 2021- 22
	<i>BEDS Date 10.9.20</i>	<i>BEDS Date 10.6.21</i>	<i>Kindergarten census based 21-22 Actual</i>	
Elementary Schools	1,253	1,265	1,211	(54)
Middle School	654	622	643	21
High School	908	924	901	(23)
Total	2,815	2,811	2,755	(56)

**BUDGET OVERVIEW
ENROLLMENT PROJECTIONS - SUMMARY 2022-23**

Grade	COLONIAL SCHOOL	HUTCHINSON SCHOOL	PROSPECT HILL SCHOOL	SIWANoy SCHOOL	MIDDLE SCHOOL	HIGH SCHOOL	SPECIAL ED.			TOTAL
							Colonial	Hutchinson	Siwanoy	
K *	38	52	51	48						189 *
1	38	52	51	48			4			193
2	43	52	60	43			1			199
3	42	69	44	43					2	200
4	48	51	58	57					1	215
5	51	68	51	43					2	215
6					243					243
7					213					213
8					187					187
9						221				221
10						230				230
11						237				237
12						213				213
Totals	260	344	315	282	643	901	5	-	5	2,755
Elementary Schools Totals:				1211						

* Projections for 2022-23 grade K based on 2021-22 actual enrollment. Registration commences February 28, 2022.

BUDGET OVERVIEW
ENROLLMENT PROJECTIONS (with Elementary Sections) 2022-23

Grade	COLONIAL SCHOOL			HUTCHINSON SCHOOL			PROSPECT HILL SCHOOL			SIWANOEY SCHOOL			MIDDLE SCH	HIGH SCH	SPEC ED in dist	TOTAL IN DISTRICT	
																Sections	ACS*
K*	19	19		18	17	17	17	17	17	16	16	16			Col <K-2>	11	
Total	38			52				51		48					5	189	17.2
1	19	19		18	17	17	17	17	17	16	16	16			Hut <K-2>	11	
Total	38			52				51		48					0	189	17.2
2	22	21		18	17	17	20	20	20	22	21				Hut <3-5>	10	
Total	43			52				60		43					0	198	19.8
3	21	21		23	23	23	22	22		22	21				0	9	
Total	42			69				44		43					Siw <3-5>	198	22.0
4	24	24		17	17	17	20	19	19	19	19	19			5	11	
Total	48			51				58		57					5	214	19.5
5	17	17	17	23	23	22	17	17	17	22	21					11	
Total	51			68				51		43						213	19.4
6													243			243	
7													213			213	
8													187			187	
9														221		221	
10														230		230	
11														237		237	
12														213		213	
Totals	260			344				315		282			643	901	10	2755	
Elementary Schools Totals										1211							

ACS	20.0	19.1	18.5	18.8		
Sections	13	18	17	15	Total Sections	63

ELEMENTARY CLASS SIZE STATISTICS:

ACS(k-2)	18.0
ACS(3-5)	20.2
ACS(k-5)	19.1

*ACS = Average Class Size

* Projections for 2022-23 grade K based on 2021-22 actual enrollment. Registration commences February 28, 2022.

BUDGET OVERVIEW

HISTORICAL OVERVIEW OF ELEMENTARY CLASS SIZE/ENROLLMENT (2012-2022)

SCHOOL	GR	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023 Projected
Colonial	K	21 22	22 22	21 22	18 19 19	21 20 20	16 17 18	15 16 16	22 23	20 19	19 19	19 19
Hutchinson		15 16 17	18 18 19	15 16 17	18 18 19	23 23 24	14 15 18	15 16 16	20 20 20	18 17 17	18 17 17	18 17 17
Prospect Hill		15 17 17	22 22	16 18	22 22	18 18 19	19 21 21	18 18 18	22 23	17 17 17	17 17 17	17 17 17
Siwanoy		17 18 18	20 21	20 20	18 21	20 20	20 21	19 19 19	22 23	12 12 12	16 16 16	16 16 16
Colonial	1	17 18 18	21 22	22 22	16 17 17	19 19 20	21 21 22	17 17 17	16 17 17	21 21	22 21	19 19
Hutchinson		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 20	18 17 17	18 17 17
Prospect Hill		17 18 18	17 17 18	22 23	18 18	22 23	19 19 20	19 19 19	17 18 19	22 22	20 20 20	17 17 17
Siwanoy		19 20	17 17 18	20 21	22 23	21 21	21 21	21 22	20 21 21	20 20	22 21	16 16 16
Colonial	2	23 23	17 17 18	23 23	20 21	17 17 17	20 20 21	23 23 23	17 17 18	23 22	21 21	22 21
Hutchinson		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	24 23	23 23 23	18 17 17
Prospect Hill		23 24	18 20 20	17 18 18	17 18 18	18 20	17 17 17	20 21 21	18 18 18	20 19 19	22 22	20 20 20
Siwanoy		23 23	20 21	18 19 19	21 21	16 16 16	21 23	21 22	22 22	20 20 19	22 21	22 21
Colonial	3	22 22 22	22 23	18 18 19	23 24	20 21	16 17 19	20 20 21	23 23 24	18 17 17	24 24	21 21
Hutchinson		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	17 17 17	23 23 23
Prospect Hill		18 19 19	17 17 18	20 20 20	17 18 18	17 18 19	19 20	17 18 18	20 21 21	17 16 16	20 19 19	22 22
Siwanoy		24 25	24 24	21 22	19 19 19	20 21	15 16 16	23 24	21 22	18 17	19 19 19	22 21
Colonial	4	20 20 21	21 21 22	20 23	19 20 20	23 23	21 22	17 17 18	20 20 22	22 21 21	17 17 17	24 24
Hutchinson		20 21 21	20 21 22	19 21 21	23 25 25	18 20 20	21 21 22	16 20 21	17 20 20	25 24 24	23 23 22	17 17 17
Prospect Hill		20 20 21	19 19 20	18 18 18	20 21 22	17 18 19	17 19 19	19 20	17 18 19	23 22 22	17 17 17	20 19 19
Siwanoy		19 19 20	24 25	24 24	21 23	19 20 20	20 21	24 24	24 24	24 23	22 21	19 19 19
Colonial	5	23 25	18 18 19	21 21 22	20 21	19 21 21	23 23	22 22	24 24	20 19 19	20 20 20	17 17 17
Hutchinson		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 19 19	24 24 23	23 23 22
Prospect Hill		24 24 25	21 21 21	19 19 20	18 18 18	21 21 21	18 18 19	18 18 19	19 20	19 18 18	23 23 22	17 17 17
Siwanoy		25 26	19 19 19	25 25	23 24	21 21	20 21 21	21 22	25 25	22 22	22 22	22 21
SELF CONTAINED												
Colonial		5	6	6	6	6	6	6	6	4	5	5
Hutchinson		4		3	4	14	11	16	20	2		
Prospect Hill		7			1	4						
Siwanoy					6	9	8	7	6	5	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		317 15 21.1	303 15 20.2	295 14 21.1	294 15 19.6	318 16 19.9	317 16 19.8	324 17 19.1	327 16 20.4	300 15 20.0	282 14 20.1	260 13 20.0
Hutchinson		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	357 17 21.0	363 18 20.2	344 18 19.1
Prospect Hill		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	332 17 19.5	315 17 18.5
Siwanoy		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	261 14 18.6	278 14 19.9	282 15 18.8
TOTAL ELEM.		1315	1282	1248	1249	1304	1301	1294	1302	1253	1265	1211

BUDGET OVERVIEW

HISTORICAL OVERVIEW OF SECONDARY SCHOOLS ENROLLMENT (2012-2022)

SCHOOL	GR	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-22	2022-2023 PROJECTED
PMS	6	225	236	241	245	211	256	229	218	193	213	243
	7	231	230	238	233	244	214	250	234	224	187	213
	8	223	227	231	231	229	250	212	249	235	221	187
	Ungraded	2	4	2	3	4	3	4	3	2	1	1
Total PMS		681	697	712	712	688	723	695	704	654	622	643
PMHS	9	220	214	213	224	241	217	242	214	237	230	221
	10	196	215	209	213	222	239	214	245	218	237	230
	11	220	192	215	203	213	218	230	215	235	213	237
	12	192	215	191	208	207	209	213	232	217	243	213
	Ungraded	8	9	10	9	6	8	7	6	1	1	1
Total PMHS		836	845	838	857	889	891	906	912	908	924	901
Total Secondary		1517	1542	1550	1569	1577	1614	1601	1616	1562	1546	1544

BUDGET OVERVIEW

2022-23 PRELIMINARY BUDGET

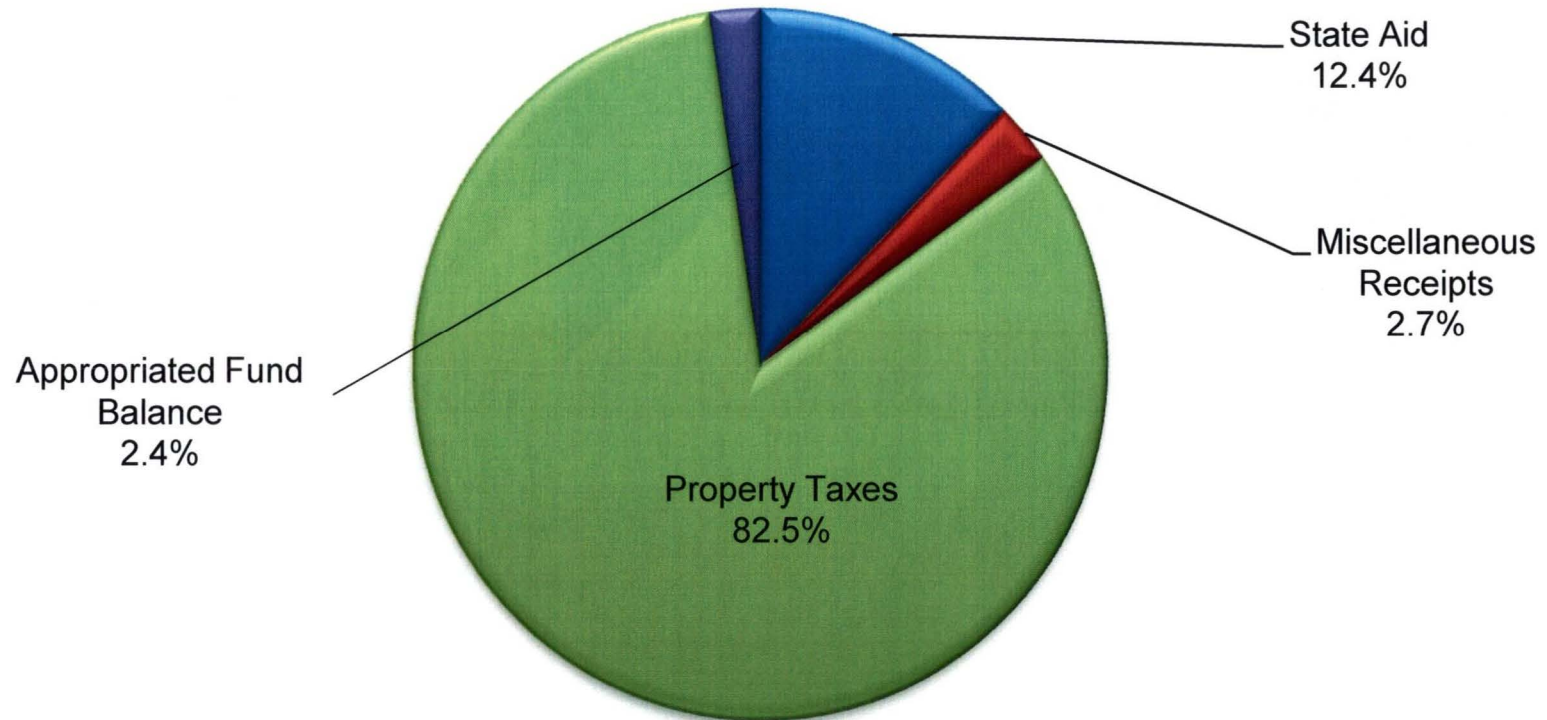
REVENUE

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2022-23 Preliminary Budget

	% of 2022-23 Budget	2020-21	2021-22		2022-23	Variance	
		Actual	Budget	Projected Actual	Preliminary Budget	Budget to Budget	Budget to Proj Actual
Property Taxes	82.5%	65,648,183	67,271,881	67,271,881	69,033,834	1,761,953	1,761,953
State & Federal Aid	12.4%	7,504,801	8,617,933	9,003,795	10,387,822	1,769,889	1,384,027
Miscellaneous Receipts	2.7%	2,656,418	2,290,186	2,436,221	2,278,344	(11,842)	(157,877)
Appropriated Fund Balance	2.4%	-	2,100,000	-	1,975,000	(125,000)	1,975,000
Total Revenues & Other Funding Sources	100.0%	75,809,402	80,280,000	78,711,897	83,675,000	3,395,000	4,963,103

BUDGET OVERVIEW
SOURCES OF FUNDING
2022-23 Preliminary Budget



BUDGET OVERVIEW

2022-23 PRELIMINARY BUDGET

PROPERTY TAXES

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2022-23 Preliminary Budget

PROPERTY TAXES						
	2020-21	2021-22		2022-23	Variance	
	Actual	Budget	Projected Actual	Preliminary Budget	Budget to Budget	Budget to Proj Actual
Property Tax Levy	63,266,104	67,271,881	65,081,174	69,033,834	1,761,953	3,952,660
STAR Aid Grant from NYS	2,382,079	-	2,190,707	-	-	(2,190,707)
Total Property Taxes	65,648,183	67,271,881	67,271,881	69,033,834	1,761,953	1,761,953

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2022-23 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 2022-23 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 2022-23 (as of February 18, 2022)

			Change in Levy	
			\$	%
2021-22 Tax Levy		\$67,271,881		
Tax Base Growth Factor District Specific--Provided by Office of Real Property Services	x	1.0064		
	=	\$67,702,421	\$430,540	0.64%
<u>2021-22 Exclusions: Local Share of Capital Expenditures:</u> Debt Service-Principle & Interest Payments Building Aid Appropriation from Debt Service Fund BOCES Capital Exclusion		(6,484,453) 1,874,940 1,650,000 (42,725)		
Total Prior Year Exclusions	-	(3,002,238)	(3,002,238)	(4.46%)
Prior Year Tax Levy Limit	=	\$64,700,183		
Allowable Levy Growth Factor (CPI) (1 + inflation factor up to 2%; actual for 2021 = 4.7%)	x	1.02		
2022-23 Tax Levy Limit (before Exclusions)	=	\$65,994,187	\$1,294,004	1.92%
<u>2022-23 Exclusions: Local Share of Capital Expenditures:</u> Debt Service-Principle & Interest Payments Building Aid Appropriation from Debt Service Fund BOCES Capital Exclusion		6,538,706 (2,014,345) (1,525,000) 40,286		
Total Current Year Exclusions	+	3,039,647	3,039,647	4.52%
2022-23 Allowable Tax Levy (with simple majority approval)	=	\$69,033,834	\$1,761,953	2.62%
2022-23 Proposed Tax Levy		\$69,033,834	\$1,761,953	2.62%

**BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2022-23 Preliminary Budget**

TAX LEVY CALCULATIONS (SINCE INCEPTION OF TAX CAP)											
	Actual										Proposed
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
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	67,271,881
Tax Base Growth Factor	1.0048	1.0056	1.0021	1.0029	1.0039	1.0028	1.0038	1.0045	1.0044	1.0051	1.0064
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	67,702,421
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)	(3,002,238)
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)	(3,002,238)
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	64,700,183
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	1.0200
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	65,994,187
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	3,002,238	3,039,647
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	3,002,238	3,039,647
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	67,271,881	69,033,834
\$ 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	1,623,699	1,761,953
% Growth	3.05%	3.98%	1.93%	2.40%	0.23%	2.14%	2.09%	3.17%	3.15%	2.47%	2.62%
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	67,271,881	69,033,834
\$ 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	1,623,699	1,761,953
% Growth	2.60%	3.25%	1.93%	1.84%	0.05%	1.98%	2.09%	3.17%	3.15%	2.47%	2.62%
Tax Levied below Allowable Tax Levy	243,857	403,402	-	324,454	105,127	92,308	-	-	-	-	-
Annual Taxing Capacity Below Allowable Tax Levy	243,857	647,259	647,259	971,713	1,076,840	1,169,148	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%	4.70%

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING
2022-23 Preliminary Budget

ESTIMATED EFFECT OF SCHOOL TAX INCREASE

Example 1: \$510,000 Home Assessment			
2021-22 School Taxes (Base Year)= \$9,277			
	% Change in Assessment		
	0.00%	0.63%	1.00%
Estimated 22-23 School Tax	\$ 9,413	\$ 9,473	\$ 9,507
Tax Increase (Decrease)	\$ 136	\$ 195	\$ 230
% Change	1.47%	2.10%	2.48%

Example 2: \$945,000 Home Assessment			
2021-22 School Taxes (Base Year)= \$17,190			
	% Change in Assessment		
	0.00%	0.63%	1.00%
Estimated 22-23 School Tax	\$ 17,442	\$ 17,552	\$ 17,617
Tax Increase (Decrease)	\$ 252	\$ 362	\$ 426
% Change	1.47%	2.10%	2.48%

Example 3: \$1,375,000 Home Assessment			
2021-22 School Taxes (Base Year)= \$25,012			
	% Change in Assessment		
	0.00%	0.63%	1.00%
Estimated 22-23 School Tax	\$ 25,379	\$ 25,539	\$ 25,633
Tax Increase (Decrease)	\$ 366	\$ 526	\$ 620
% Change	1.47%	2.10%	2.48%

How to Estimate your School Property Taxes	
Formula	Example
Your Property's Taxable Assessed Value per Town of Pelham	\$800,000
÷	÷
\$1,000	\$1,000
=	=
Assessed Value per \$1,000	800
x	x
\$18.46 2021-22 Preliminary Tax Rate (subject to change)	\$18.46
=	=
School Taxes <i>(Remember: Your School Taxes are only a portion of your annual tax bill)</i>	\$14,763

BUDGET OVERVIEW

2022-23 PRELIMINARY BUDGET

STATE AID

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2022-23 Preliminary Budget

STATE & FEDERAL AID						
	2020-21	2021-22		2022-23	Variance	
	Actual	Budget	Projected Actual	Preliminary Budget	Budget to Budget	Budget to Proj Actual
Federal Aid						
CARES Act	76,824	-	-	-	-	-
FEMA Disaster Relief	8,920	-	156,707	-	-	(156,707)
Total Federal Aid	85,744	-	156,707	-	-	(156,707)
State Aid						
Foundation Aid	3,510,844	4,348,988	4,357,542	5,898,216	1,549,228	1,540,674
BOCES Aid	1,630,580	1,382,440	1,726,882	1,476,380	93,940	(250,502)
High Cost Excess Cost	104,728	107,288	95,900	85,298	(21,990)	(10,602)
Private Excess Cost	92,864	107,013	44,378	92,754	(14,259)	48,376
Hardware & Technology	26,112	24,470	24,436	26,881	2,411	2,445
Software, Library & Textbook	236,839	225,594	225,569	224,832	(762)	(737)
Transportation	344,622	430,604	353,780	452,520	21,916	98,740
High Tax Aid	116,596	116,596	116,596	116,596	-	-
Building Aid	1,171,963	1,874,940	1,866,841	2,014,345	139,405	147,504
Other State Aid (outside of State Aid runs):						
Legislative Grants/Bullet Aid/DASNY Grants	26,164				-	-
Homeless/Foster/Charter School Aid			1,000		-	(1,000)
Prior year aid adjustments	243,105		34,164		-	(34,164)
Pandemic Adjustment	(85,360)				-	-
Total State Aid	7,419,057	8,617,933	8,847,088	10,387,822	1,769,889	1,540,734
Total Federal & State Aid	7,504,801	8,617,933	9,003,795	10,387,822	1,769,889	1,384,027

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2022-23 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 2022-23 Preliminary Budget are based on the Governor's proposed budget released on January 18, 2022, with the exception of Building Aid which was adjusted to reflect anticipated aid from the 2018 Capital Projects. Revisions to the aid runs may occur as the state budget process evolves. Any such changes in State Aid will be reflected in the 2022-23 budget proposed to the taxpayers in May 2022.

On a budget to budget basis, State Aid for 2022-23 is projected to increase by almost \$1.8 million as NYS phases-in the full funding of Foundation Aid. NYS has raised expectation of another significant increase in Foundation Aid for 2023-24.

BUDGET OVERVIEW

2022-23 PRELIMINARY BUDGET

MISCELLANEOUS RECEIPTS

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2022-23 Preliminary Budget

MISCELLANEOUS RECEIPTS						
	2020-21	2021-22		2022-23	Variance	
	Actual	Budget	Projected Actual	Preliminary Budget	Budget to Budget	Budget to Proj Actual
Day School Tuition-Non Residents	175,116	154,004	155,104	111,802	(42,202)	(43,302)
Day School Tuition-Other Districts	976,380	857,509	814,000	736,416	(121,093)	(77,584)
Health Services-Other Districts	54,728	-	-	-	-	-
Westchester County Sales Tax	1,062,585	950,000	1,168,677	1,200,000	250,000	31,323
Shared Town Services	30,899	50,000	50,077	30,000	(20,000)	(20,077)
Rental of Property	10,264	31,610	22,390	15,390	(16,220)	(7,000)
Interest on Cash Deposits	9,275	7,500	7,500	7,500	-	-
Sale of Instructional Materials	1,639	1,000	1,000	1,000	-	-
Refund-Prior Year Arts in Education	123,058	90,000	11,817	10,000	(80,000)	(1,817)
Refund-Prior Year Expenses-BOCES	129,090	100,000	100,000	100,000	-	-
Refund Prior Year Expenses-Other	60,230	33,563	70,467	50,000	16,437	(20,467)
Other Miscellaneous Receipts	23,154	15,000	35,189	16,236	1,236	(18,953)
Total Miscellaneous Receipts	2,656,418	2,290,186	2,436,221	2,278,344	(11,842)	(157,877)

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2022-23 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 after the 2020-21 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

2022-23 PRELIMINARY BUDGET

OTHER FUNDING

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2022-23 Preliminary Budget

OTHER SOURCES OF FUNDING						
	2020-21	2021-22		2022-23	Variance	
	Actual	Budget	Projected Actual	Preliminary Budget	Budget to Budget	Budget to Proj Actual
Appropriated Fund Balance:						
Prior Year Surplus-Carryforward		450,000	-	450,000	-	450,000
ERS Pension Reserve		-		-	-	-
Debt Service Fund	-	1,650,000	-	1,525,000	(125,000)	1,525,000
TOTAL OTHER SOURCES OF FUNDING	-	2,100,000	-	1,975,000	(125,000)	1,975,000

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2022-23 Preliminary Budget

OTHER SOURCES OF FUNDING

Appropriated Fund Balance: Prior Year Surplus

This budget proposal reflects an appropriation of \$450,000 in fund balance expected to be available at the end of the 2021-22 school year as a funding source to support the 2022-23 budget. 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 \$1,525,000 appropriation from the DSF. Without application of this funding, the tax levy increase would have been approximately 4.89% rather than the 2.62% currently proposed.

BUDGET OVERVIEW

2022-23 PRELIMINARY BUDGET

HISTORICAL REVENUES

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW
REVENUE OTHER SOURCES OF FUNDING BUDGET
2022-23 Preliminary Budget

5 YEAR HISTORICAL ACTUAL REVENUES					
	2016-17	2017-18	2018-19	2019-20	2021-22
Property Taxes					
Property Tax Levy	54,789,529	56,330,270	57,914,832	60,854,326	63,266,104
STAR Aid Grant from NYS	4,464,571	4,097,061	3,777,378	2,791,980	2,382,079
TOTAL PROPERTY TAXES	59,254,100	60,427,331	61,692,210	63,646,306	65,648,183
Federal Aid					
Medicaid Assistance	1,727	-	-	1,242	-
CARES Act					76,824
Emergency Disaster Assistance	-	-	-	-	8,920
TOTAL FEDERAL AID	1,727	-	-	1,242	85,744
State Aid					
Foundation Aid	3,180,509	3,327,124	3,447,283	3,510,844	3,510,844
BOCES Aid	1,308,615	1,319,475	1,336,076	1,551,942	1,630,580
High Cost Excess Cost	50,546	94,125	89,967	90,573	104,728
Private Excess Cost	77,889	74,590	89,843	95,733	92,864
Local Share of Educ Costs	(24,135)		(7,160)	(2,677)	
Hardware & Technology	21,448	22,615	25,080	25,583	26,112
Software, Library & Textbook	232,859	235,434	237,670	235,503	236,839
Transportation	283,583	387,820	376,956	406,881	344,622
High Tax Aid	116,596	116,596	116,596	116,596	116,596
GAP elimination (reduction in aid)	-	-	-	-	-
Building Aid	1,932,202	1,994,721	2,134,444	1,704,982	1,171,963
Other State Aid:					
Tuition Aid	75,941	-	-	-	
Legislative Grants/Bullet Aid	50,000	-	189,566	34,270	26,164
Miscellaneous other aids & prior year adjustments	18,615	(4,395)	16,153	48,997	243,105
Pandemic Adjustment					(85,360)
Reduction in anticipated aid (20%)				(276,460)	
TOTAL STATE AID	7,324,668	7,568,105	8,052,474	7,542,767	7,419,057

BUDGET OVERVIEW
REVENUE OTHER SOURCES OF FUNDING BUDGET
2022-23 Preliminary Budget

5 YEAR HISTORICAL ACTUAL REVENUES, Continued					
	2016-17	2017-18	2018-19	2019-20	2021-22
Miscellaneous Revenues					
Day School Tuition-Non Residents	255,616	206,810	147,397	165,326	175,116
Day School Tuition-Other Districts	1,025,162	742,765	924,802	996,056	976,380
Health Services-Other Districts	255,070	92,340	118,748	74,656	54,728
Westchester County Sales Tax	657,774	689,846	723,682	941,498	1,062,585
Shared Town Services	60,568	54,498	52,467	49,030	30,899
Rental of Property	41,746	47,605	31,420	23,703	10,264
Interest on Cash Deposits	23,675	51,202	109,838	63,862	9,275
Sale of Instructional Materials	-	-	370	819	1,639
Refund-Prior Year Arts in Education	182,080	159,543	169,580	226,053	123,058
Refund-Prior Year Expenses-BOCES	95,521	133,142	113,086	81,815	129,090
Refund Prior Year Expenses-Other	170,672	27,871	21,673	79,702	60,230
Other Miscellaneous Receipts	56,407	24,557	53,956	17,111	23,154
TOTAL MISCELLANEOUS RECEIPTS	2,824,291	2,230,179	2,467,019	2,719,631	2,656,418
Interfund Transfers					
Debt Service Fund	176,027	150,000	200,000	-	-
Total Revenues & Interfund Transfers	69,580,813	70,375,615	72,411,703	73,909,946	75,809,402

BUDGET OVERVIEW

2022-23 PRELIMINARY BUDGET

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
<u>Salaries & Employee Benefits:</u>			
Increase in salaries for staffing added in 21-22	220,000	0.27%	6.48%
Increase in salaries for proposed staffing additions for 22-23	908,000	1.13%	26.75%
Salary savings from retirements	(150,000)	-0.19%	-4.42%
Net increase in all other salaries (<i>Teacher, Clerical & Custodial contracts under negotiation</i>)	569,720	0.71%	16.78%
Net increase in pension contributions (rate changes & salary base increase)	107,000	0.13%	3.15%
Increase in budgeted employee medical benefits & reserve for Teacher, Clerical & Custodial contract negotiations (<i>to be finalized in the budget to be proposed to the voters in May</i>)	1,136,000	1.42%	33.46%
All other benefit changes (payroll taxes, non-medical healthcare, insurances, etc.)	166,000	0.21%	4.89%
Net Salaries & Employee Benefits changes	2,956,720	3.68%	87.09%
<u>Capital & Facilities Changes:</u>			
Increase for equipment purchases--innovative classroom furnishings	150,000	0.19%	4.42%
Increase for equipment purchases--two replacement vehicles	45,700	0.06%	1.35%
Increase for expected utility increases	187,000	0.23%	5.51%
Decrease for property lease (lease costs unknown at time of 21-22 Budget creation)	(112,000)	-0.14%	-3.30%
Reduction in small projects	(160,000)	-0.20%	-4.71%
All other Capital & Facilities changes	41,535	0.05%	1.22%
Net Capital & Facilities Changes	152,235	0.19%	4.48%
<u>Other Changes:</u>			
Increase in debt service on capital bonds	54,000	0.07%	1.59%
Increase in BOCES-Instructional Technology for additional network support	175,000	0.22%	5.15%
Increase in BOCES-Instructional Management Support	68,000	0.08%	2.00%
Increase in BOCES-Itutor Services & Occupational Educational Services (student need)	124,300	0.15%	3.66%
Decrease in BOCES-shift from Altaris for safety & security support to staff person	(60,000)	-0.07%	-1.77%
Decrease in BOCES-reduction in Special Education tuition & services	(96,000)	-0.12%	-2.83%
Net of all other budget changes	20,745	0.03%	0.61%
Net Other Changes	286,045	0.36%	8.43%
Budget Change	3,395,000	4.23%	100.00%

BUDGET OVERVIEW
APPROPRIATIONS BUDGET
By Function Code
2022-23 Preliminary Budget

	2020-21 Actual Expenditures	2021-22		2022-23 Preliminary Budget	Budget to Budget Change		Budget to Actual Change	
		Adopted Budget	Projected Actual		\$	%	\$	%
General Support								
Board of Education & General Meeting	77,968	108,863	93,680	110,165	1,302	1.20%	16,485	17.60%
Central Administration	1,775,897	1,845,221	1,868,417	1,979,348	134,127	7.27%	110,931	5.94%
Operations & Maintenance	5,559,830	5,781,179	5,415,161	5,906,373	125,194	2.17%	491,212	9.07%
Special Items	806,274	842,004	857,910	863,162	21,158	2.51%	5,252	0.61%
Total General Support	8,219,969	8,577,267	8,235,168	8,859,048	281,781	3.29%	623,880	7.58%
Instruction								
Administration & Program Improvement	3,055,268	2,926,735	2,871,672	3,102,809	176,074	6.02%	231,137	8.05%
Regular School Program	27,922,429	29,329,096	29,544,945	30,293,232	964,136	3.29%	748,287	2.53%
Special Education Program	6,764,681	7,396,833	6,953,817	7,554,203	157,370	2.13%	600,386	8.63%
Instructional Support	1,861,892	1,804,407	1,897,882	1,954,677	150,270	8.33%	56,795	2.99%
Pupil Personnel Services	4,102,503	4,391,027	4,378,509	4,623,105	232,078	5.29%	244,596	5.59%
Total Instruction	43,706,773	45,848,098	45,646,825	47,528,026	1,679,928	3.66%	1,881,201	4.12%
Pupil Transportation	935,946	1,318,970	1,218,307	1,298,467	(20,503)	-1.55%	80,160	6.58%
Community Services	52,199	100,017	88,243	90,504	(9,513)	-9.51%	2,261	2.56%
Undistributed								
Employee Benefits	16,320,784	17,916,195	16,892,933	19,325,249	1,409,054	7.86%	2,432,316	14.40%
Debt Service	379,268	-	-	-	-	n/a	-	n/a
Interfund Transfers	3,698,369	6,519,453	6,501,953	6,573,706	54,253	0.83%	71,753	1.10%
Total Undistributed	20,398,421	24,435,648	23,394,886	25,898,955	1,463,307	5.99%	2,504,069	10.70%
Total Appropriations	73,313,308	80,280,000	78,583,429	83,675,000	3,395,000	4.23%	5,091,571	6.48%

**BUDGET OVERVIEW
APPROPRIATIONS BUDGET
Function Code Descriptions
2022-23 Preliminary Budget**

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, social work services, library & audio-visual services, technology, BOCES, attendance & building safety, 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.

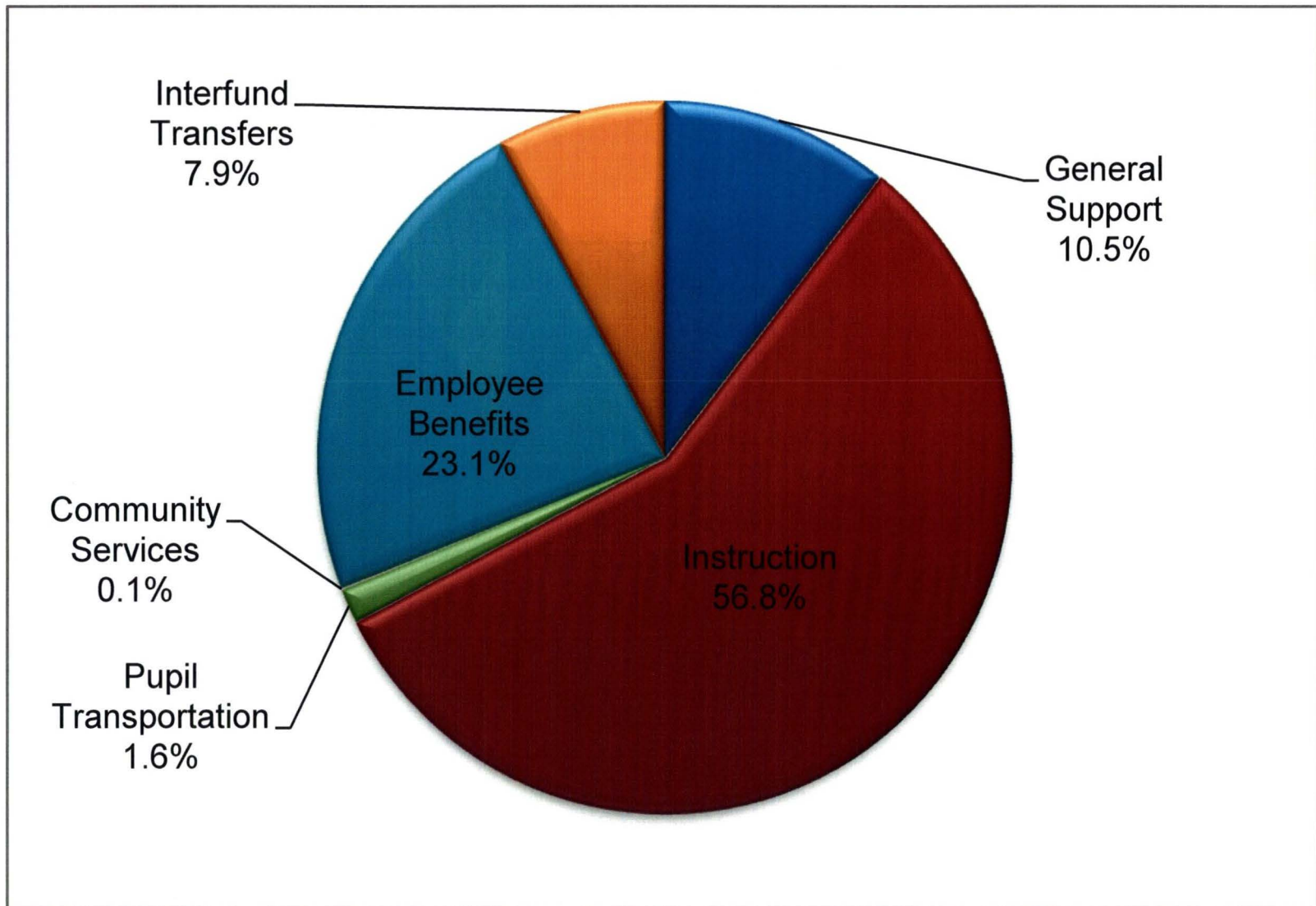
For more information, see "Transportation, Community Service & Undistributed" Section of the Budget Book.

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
2022-23 Preliminary Budget**



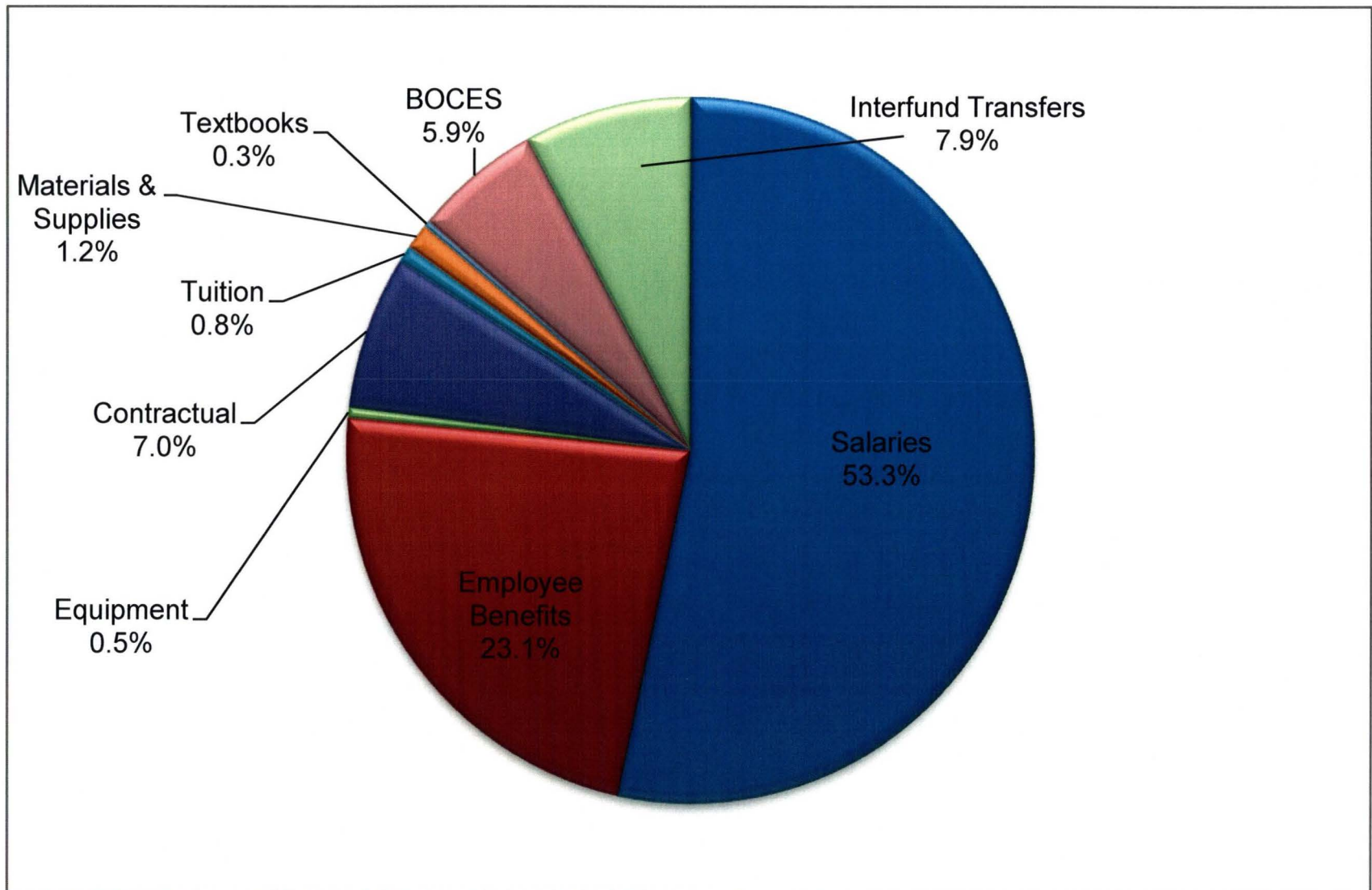
BUDGET OVERVIEW
APPROPRIATIONS BUDGET
5 Year Historical Actual Expenditures
By Function Code
2022-23 Preliminary Budget

	2016-17	2017-18	2018-19	2019-20	2020-21
General Support	8,112,930	7,685,539	7,001,058	6,809,063	8,219,969
Instruction	41,316,101	42,697,195	43,536,749	43,453,292	43,706,773
Transportation	1,186,752	1,046,721	1,199,104	977,063	935,946
Community Services	105,106	97,585	89,727	55,704	52,199
Employee Benefits	15,778,300	15,671,942	16,257,234	15,969,477	16,320,784
Debt Service	-	-	-	-	379,268
Interfund Transfers	3,397,865	4,083,700	4,937,383	3,580,063	3,698,369
Total Expenditures	69,897,054	71,282,682	73,021,255	70,844,662	73,313,308

**BUDGET OVERVIEW
APPROPRIATIONS BUDGET
By Category of Expense (Object Code)
2022-23 Preliminary Budget**

	2020-21 Actual Expenditures	2021-22		2022-23	Budget to Budget Change		Budget to Actual Change	
		Adopted Budget	Projected Actual	Preliminary Budget				
				\$	%	\$	%	
Salaries	41,820,162	43,116,051	42,726,554	44,663,717	1,547,666	3.59%	1,937,163	4.53%
Employee Benefits	16,320,784	17,916,195	16,892,933	19,325,249	1,409,054	7.86%	2,432,316	14.40%
Subtotal-Salaries & Benefits	58,140,946	61,032,246	59,619,487	63,988,966	2,956,720	4.84%	4,369,479	7.33%
Equipment	89,557	191,500	138,466	392,200	200,700	104.80%	253,734	183.25%
Contractual	4,987,160	5,940,206	5,462,477	5,911,551	(28,655)	-0.48%	449,074	8.22%
Tuition	511,066	650,000	489,000	635,000	(15,000)	-2.31%	146,000	29.86%
Materials & Supplies	1,268,381	1,032,325	1,747,947	977,961	(54,364)	-5.27%	(769,986)	-44.05%
Textbooks	179,311	229,060	213,365	251,905	22,845	9.97%	38,540	18.06%
BOCES	4,059,250	4,685,210	4,410,734	4,943,711	258,501	5.52%	532,977	12.08%
Debt Service	379,268	-	-	-	-	n/a	-	n/a
Interfund Transfers								
Debt Service Fund	3,533,512	6,484,453	6,484,453	6,538,706	54,253	0.84%	54,253	0.84%
Capital Fund	154,070	-	-	-	-	n/a	-	n/a
Special Aid Fund	10,787	35,000	17,500	35,000	-	0.00%	17,500	100.00%
Subtotal-Interfund Transfers	3,698,369	6,519,453	6,501,953	6,573,706	54,253	0.83%	71,753	1.10%
Total Appropriations	73,313,308	80,280,000	78,583,429	83,675,000	3,395,000	4.23%	5,091,571	6.48%

**BUDGET OVERVIEW
APPROPRIATIONS BUDGET
BY CATEGORY OF EXPENSE
2022-23 Preliminary Budget**



BUDGET OVERVIEW
APPROPRIATIONS BUDGET
5 Year Historical Actual Expenditures
By Category of Expense (Object Code)
2022-23 Preliminary Budget

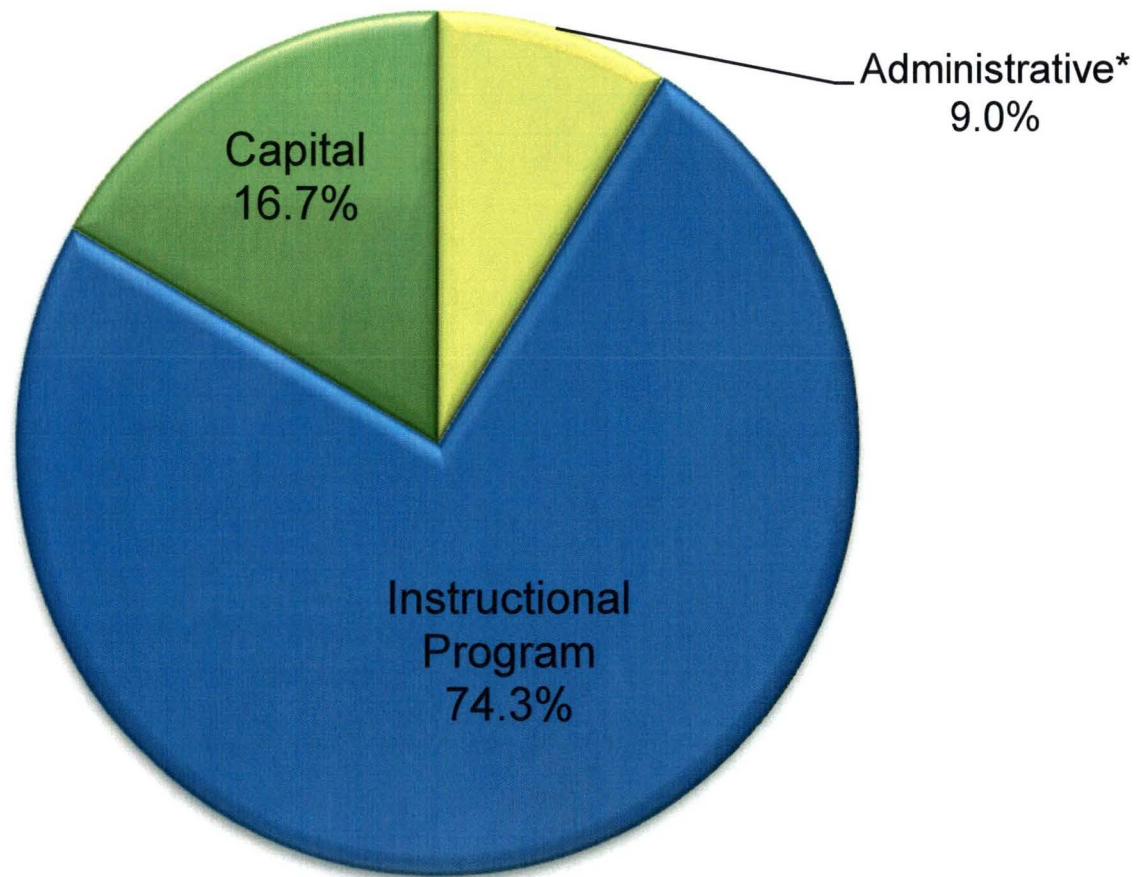
	2016-17	2017-18	2018-19	2019-20	2020-21
Salaries	39,305,606	40,866,124	41,476,119	41,331,338	41,820,162
Employee Benefits	15,778,300	15,671,942	16,257,234	15,969,477	16,320,784
Subtotal-Salaries & Benefits	55,083,906	56,538,066	57,733,353	57,300,815	58,140,946
Equipment	245,553	128,939	71,444	57,268	89,557
Contractual	5,954,948	5,329,131	4,722,146	4,052,840	4,987,160
Tuition	334,744	571,715	698,199	809,927	511,066
Materials & Supplies	1,009,143	895,782	833,740	877,235	1,268,381
Textbooks	180,168	192,622	203,131	195,964	179,311
BOCES	3,690,727	3,542,727	3,821,859	3,970,550	4,059,250
Debt Service	-	-	-	-	379,268
Interfund Transfers					
Debt Service Fund	3,300,101	3,428,050	3,559,119	3,547,403	3,533,512
Capital Fund	71,311	625,000	1,350,000	-	154,070
Special Aid Fund	26,453	30,650	28,264	32,660	10,787
Subtotal-Interfund Transfers	3,397,865	4,083,700	4,937,383	3,580,063	3,698,369
Total Expenditures	69,897,054	71,282,682	73,021,255	70,844,662	73,313,308

**BUDGET OVERVIEW
 APPROPRIATIONS BUDGET
 Three Component Category
 2022-23 Preliminary Budget**

	2021-22 Adopted Budget	% Total	2022-23 Preliminary Budget	% Total
Administrative*	7,215,547	9.0%	7,489,297	9.0%
Instructional Program	59,253,656	73.8%	62,231,892	74.3%
Capital	13,810,797	17.2%	13,953,811	16.7%
Total Appropriations	80,280,000	100.0%	83,675,000	100.0%

*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
2022-23 Preliminary Budget



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

BUDGET OVERVIEW

2022-23 PRELIMINARY BUDGET

STAFFING

PELHAM UNION FREE SCHOOL DISTRICT

**BUDGET OVERVIEW
SUMMARY OF STAFFING CHANGES**

	What's happened in the current year	What's planned budget to budget	What's new in the upcoming year
	21-22 Budget to 21-22 Actual	22-23 Budget to 21-22 Budget	22-23 Budget to 21-22 Actual
Budget			
Instructional			
Teachers-Elementary (62 to 63 sections)	1.0	1.0	
Teachers-Elementary (various specials)	0.1	0.1	
Teachers-Secondary (various curriculum areas)	-0.2	2.8	3.0
Teachers-Secondary (overages)	0.5	-1.2	-1.7
Teaching Assistants (unbudgeted hire to meet student need)	1.0	1.0	
Teaching Assistants (shift with grants)	0.2	0.2	
Teachers-Special Education-Secondary		1.0	1.0
Teachers-Interventionist-Elementary		1.5	1.5
Counselor-Elementary		1.0	1.0
Social Worker-Secondary		1.0	1.0
Total Instructional added to Budget	2.6	8.4	5.8
Non-Instructional			
Executive Director-HR & Leadership		1.0	1.0
Staff Developer-ELA		0.5	0.5
Facilities-D/W Groundsman	1.0	1.0	
Facilities-Secondary Custodian	-1.0	-1.0	
Facilities-Elementary Custodian		1.0	1.0
Lead Safety Monitor	1.0	1.0	
Total Non-Instructional added to Budget	1.0	3.5	2.5
Total FTE Change included in Budget	3.6	11.9	8.3
Grants			
Instructional			
Teachers-Elementary Interventionists	4.0	0.0	-4.0
Teaching assistants (shift with budget)	-0.2	-0.2	
Psychologist-Secondary	1.0	1.0	
Psychologist-Elementary	1.0	0.0	-1.0
Total Instructional added in Grants	5.8	0.8	-5.0
Non-Instructional			
Coordinator-Student Health Services		1.0	1.0
Coordinator-COVID/Nurse	1.0	0.0	-1.0
Total Non-Instructional added to Budget	1.0	1.0	0.0
Total FTE Change included in Grants	6.8	1.8	-5.0
Grand Total FTE Changes	10.4	13.7	3.3

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

TOTAL STAFFING IN DISTRICT	2021-22			2022-23		
	Budget	Actual	Variance	Budget	Variance to PY Budget	Variance to PY Actual
Secondary Schools	178.70	177.20	(1.50)	180.50	1.80	3.30
Elementary Schools	125.20	128.30	3.10	131.80	6.60	3.50
District-wide Staff	42.90	44.90	2.00	46.40	3.50	1.50
FTE Funded through Budget	346.80	350.40	3.60	358.70	11.90	8.30
<i>FTE Funded through recurring Grants</i>	<i>9.00</i>	<i>8.80</i>	<i>(0.20)</i>	8.80	<i>(0.20)</i>	-
<i>FTE Funded through non-recurring Grants</i>	-	7.00	7.00	2.00	2.00	(5.00)
<i>FTE funded through Cafeteria Fund</i>	<i>0.10</i>	<i>0.10</i>	-	0.10	-	-
TOTAL FTE	355.90	366.30	10.40	369.60	13.70	3.30

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

	HIGH SCHOOL			MIDDLE SCHOOL			TOTAL SECONDARY		
	2021-22		2022-23	2021-22		2022-23	2021-22		2022-23
	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget
6th Grade	-	-	-	10.80	10.80	10.80	10.80	10.80	10.80
Art	3.60	4.00	4.00	2.40	2.50	2.50	6.00	6.50	6.50
English	9.80	10.10	10.10	5.20	4.90	4.90	15.00	15.00	15.00
Health	1.00	0.90	0.90	1.10	1.10	1.10	2.10	2.00	2.00
Math	9.90	9.40	10.40	4.80	4.80	4.80	14.70	14.20	15.20
Music	1.40	1.20	1.20	1.60	1.80	1.80	3.00	3.00	3.00
PE	3.00	3.20	3.20	3.00	2.80	2.80	6.00	6.00	6.00
Science	10.20	11.20	11.20	4.80	4.80	4.80	15.00	16.00	16.00
Social Studies	9.00	9.00	10.00	4.00	4.00	4.00	13.00	13.00	14.00
Technology	0.70	0.20	1.20	1.80	1.80	1.80	2.50	2.00	3.00
World Language	8.20	7.00	7.00	4.70	4.70	4.70	12.90	11.70	11.70
Bridge Academy	1.90	2.00	2.00	-	-	-	1.90	2.00	2.00
Extra Period Coverages	3.30	3.80	2.10	-	-	-	3.30	3.80	2.10
Teaching Assistant (TA)	-	-	-	-	-	-	-	-	-
ENL	1.00	1.00	1.00	0.50	1.00	1.00	1.50	2.00	2.00
Special Education-Teachers	12.00	11.80	11.80	10.00	10.20	11.20	22.00	22.00	23.00
Special Education-TA	3.00	1.20	1.20	2.00	3.00	3.00	5.00	4.20	4.20
<i>Special Education-TA*</i>	<i>2.00</i>	<i>3.80</i>	<i>3.80</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>4.00</i>	<i>5.80</i>	<i>5.80</i>
Speech/Language	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
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	10.00	4.00	4.00	4.00	15.00	14.00	14.00
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
<i>Psychologist*</i>	<i>-</i>	<i>0.50</i>	<i>0.50</i>	<i>-</i>	<i>0.50</i>	<i>0.50</i>	<i>-</i>	<i>1.00</i>	<i>1.00</i>
Safety	0.50	0.50	0.50	0.50	0.50	0.50	1.00	1.00	1.00
Social Worker	1.00	1.00	1.50	-	-	0.50	1.00	1.00	2.00
Support staff	2.00	2.00	2.00	1.00	1.00	1.00	3.00	3.00	3.00
FTE Funded through Budget	105.50	102.50	104.30	73.20	74.70	76.20	178.70	177.20	180.50
<i>FTE Funded through recurring Grants</i>	<i>2.00</i>	<i>3.80</i>	<i>3.80</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>4.00</i>	<i>5.80</i>	<i>5.80</i>
<i>FTE Funded through non-recurring Grants</i>	<i>-</i>	<i>0.50</i>	<i>0.50</i>	<i>-</i>	<i>0.50</i>	<i>0.50</i>	<i>-</i>	<i>1.00</i>	<i>1.00</i>
TOTAL FTE	107.50	106.80	108.60	75.20	77.20	78.70	182.70	184.00	187.30

**Staff funded through Federal Grants.*

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

	COLONIAL			HUTCHINSON			PROSPECT HILL			SIWANoy			TOTAL ELEMENTARY		
	2021-22		2022-23	2021-22		2022-23	2021-22		2022-23	2021-22		2022-23	2021-22		2022-23
	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget
Kindergarten	3.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	3.00	3.00	11.00	11.00	11.00
1st Grade	2.00	2.00	2.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	10.00	9.00	9.00
2nd Grade	2.00	2.00	2.00	3.00	3.00	3.00	2.00	3.00	3.00	2.00	3.00	3.00	9.00	11.00	11.00
3rd Grade	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	10.00	10.00	10.00
4th Grade	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	11.00	11.00	11.00
5th Grade	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	11.00	11.00	11.00
Art	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	2.00	2.00	2.00
Music	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
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	0.25	0.25	0.25	0.25	1.00	1.00	1.00
World Language	0.68	0.70	0.70	0.68	0.70	0.70	0.68	0.70	0.70	0.68	0.70	0.70	2.70	2.80	2.80
Interventionist	1.00	1.00	1.00	3.00	3.00	4.00	1.50	1.50	2.00	1.00	1.00	1.00	6.50	6.50	8.00
<i>Interventionist*</i>	-	1.00	-	-	1.00	-	-	1.00	-	-	1.00	-	-	4.00	-
ENL	-	0.25	0.25	0.50	0.25	0.25	0.50	0.25	0.25	-	0.25	0.25	1.00	1.00	1.00
Speech/Language	1.00	0.50	0.50	1.00	1.00	1.00	0.50	0.50	0.50	0.50	1.00	1.00	3.00	3.00	3.00
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	1.00	1.00	1.00	-	-	-	-	1.00	1.00	1.00	3.00	3.00
<i>Special Ed-Teaching Assistant*</i>	1.00	-	-	2.00	2.00	2.00	1.00	1.00	1.00	1.00	-	-	5.00	3.00	3.00
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	3.00	2.00	2.00	2.00	2.00	2.00	2.00	8.00	8.00	9.00
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
Counselor	-	-	0.25	-	-	0.25	-	-	0.25	-	-	0.25	-	-	1.00
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
<i>Psychologist*</i>	-	0.25	-	-	0.25	-	-	0.25	-	-	0.25	-	-	1.00	-
FTE Funded through Budget	29.68	29.45	29.70	36.18	36.95	39.20	32.18	31.95	32.70	27.18	29.95	30.20	125.20	128.30	131.80
<i>FTE Funded through recurring Grants</i>	1.00	-	-	2.00	2.00	2.00	1.00	1.00	1.00	1.00	-	-	5.00	3.00	3.00
<i>FTE Funded through non-recurring Grants</i>	-	1.25	-	-	1.25	-	-	1.25	-	-	1.25	-	-	5.00	-
TOTAL FTE	30.68	30.70	29.70	38.18	40.20	41.20	33.18	34.20	33.70	28.18	31.20	30.20	130.20	136.30	134.80
											Total Sections		62.00	63.00	63.00

**Staff funded through Federal Grants.*

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

DISTRICT-WIDE STAFF	2021-22		2022-23
	Budget	Actual	Budget
Superintendent	1.00	1.00	1.00
Assistant Superintendent-Excellence in Teaching & Learning	1.00	1.00	1.00
Executive Director-Personnel	-	-	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	1.00
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
<i>Coordinator-Student Health Services</i>	-	-	1.00
<i>Coordinator-COVID/Nurse</i>	-	1.00	-
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
Groundspeople	3.00	4.00	4.00
Occupational Therapist	2.00	2.00	2.00
Payroll Clerk	1.50	1.50	1.50
Public Relations Assistant	1.00	1.00	1.00
Lead Safety Monitor	-	1.00	1.00
Senior Accounts Payable Clerk	0.50	0.50	0.50
Staff Assistant-Finance & Administration	0.90	0.90	0.90
<i>Staff Assistant-Finance & Administration-funded through Cafeteria Fund</i>	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
FTE Funded through Budget	42.90	44.90	46.40
<i>FTE funded through Non-Recurring Federal Grants</i>	-	1.00	1.00
<i>FTE funded through Cafeteria Fund</i>	0.10	0.10	0.10
TOTAL DISTRICT-WIDE	43.00	46.00	47.50

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

Budget Code	Code Description	2021-22		2022-23	Variance		
		Budgeted Staffing	Actual Staffing	Budgeted Staffing	2021-22 Budget to Actual	Budget to Budget	2022-23 Budget to 21-22 Actual
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	1.00	0.00	0.40	0.40
2020.150	Supervision-Instructional Salaries	10.40	10.40	11.00	0.00	0.60	0.60
2070.150	In-Service Training & Instruction-Salaries	1.50	1.50	2.00	0.00	0.50	0.50
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	22.00	0.00	1.50	1.50
CLERICAL							
1240.160	Central Administration	3.00	3.00	3.00	0.00	0.00	0.00
1310.160	Business Administration	5.90	5.90	5.90	0.00	0.00	0.00
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		26.40	26.40	26.40	0.00	0.00	0.00

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FACILITIES							
1620.160	Operations & Maintenance Staff	30.50	30.50	31.50	0.00	1.00	1.00
7140.160	Community Recreation Services	0.50	0.50	0.50	0.00	0.00	0.00
Total Facilities		31.00	31.00	32.00	0.00	1.00	1.00
INSTRUCTIONAL							
2110.120	Teaching-Regular School-Teachers K-5	83.20	84.30	85.80	1.10	2.60	1.50
2110.130	Teaching-Regular School-Teachers 6-12	104.40	104.20	107.20	-0.20	2.80	3.00
2110.130	Teacher 6-12-Extra Period Overages	3.30	3.80	2.10	0.50	-1.20	-1.70
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	23.00	0.00	1.00	1.00
2250.156	Special Education-Speech Therapists	5.00	5.00	5.00	0.00	0.00	0.00
2250.157	Special Education-Occupational Therapists	2.00	2.00	2.00	0.00	0.00	0.00
2610.150	Library & Audio Visual	3.00	3.00	3.00	0.00	0.00	0.00
2810.150	Counselors	8.00	8.00	9.00	0.00	1.00	1.00
2820.150	Psychologists	8.00	8.00	8.00	0.00	0.00	0.00
2825.150	Social Worker	1.00	1.00	2.00	0.00	1.00	1.00
Total Instructional		248.90	250.30	256.10	1.40	7.20	5.80

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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	6.00	7.20	7.20	1.20	1.20	0.00
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	1.00	2.00	2.00	1.00	1.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00
Total TAs, Technology, Building Monitors & Nurses		20.00	22.20	22.20	2.20	2.20	0.00
GRAND TOTAL		346.80	350.40	358.70	3.60	11.90	8.30