

BUDGET OVERVIEW

2023-24 PRELIMINARY BUDGET

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Budget Overview

Dr. Cheryl H. Champ
February 22, 2023

Throughout the development of the 2023-2024 Superintendent's Budget, the District administration sought to create a budget that delivers on our motto of "*Inspiring a Standard of Excellence for All Students*," and is responsible to our taxpayers. As we continue to recenter on the *Core* work of teaching and learning and the *Explore* work of innovation following the pandemic, this budget proposal provides the resources to address both immediate and long term needs in line with our strategic plan. Thanks to a final infusion of Foundation Aid to make us whole as a district, we can provide those academic and social-emotional supports that will help our students flourish and can right size staffing to maintain and enhance the rich program offerings our students and community expect from our schools.

The preliminary budget for the 2023-2024 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, high expectations, creative and critical thinking, sense of belonging, and continuous improvement, the Board and Superintendent will focus on the following systemic goal areas:

Goal 1

Examine how our vision and mission are currently understood and being met and determine what is needed to fully meet our goals in the years ahead. This will include a focus on resetting our school community around the district's mission-aligned work, while keeping strong expectations and supports in place for all students in our learning environment, and using data to support our priorities, goals, and student success.

Goal 2

Implement the ongoing action steps of the Strategic Plan which have been established around the following three key pillars:

- Cultural Competence: Cultivate an empathetic, inclusive, and equitable school community that values and encourages respect, voice, and agency for all students.
- 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.
- 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.

Goal 3

Effectively execute our oversight responsibilities as stewards of the district's finances by developing and consistently communicating our plans for a responsible district budget, current reserve balances, and long-term facilities plan.

The 2.95% proposed tax levy increase 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 0.39% consists principally of the District's net local share of debt service on outstanding capital bonds.

There are two notable factors in this year's tax cap calculation. First, this budget proposes appropriating \$1,575,000 from the Debt Service Fund to offset the local share of debt service, thereby reducing the allowable tax levy (tax burden) by 2.30%. Secondly, the expenditure budget includes a proposed \$2 million capital expenditure which is treated as an exclusion for purposes of the tax cap (i.e. the District could tax for this expenditure, thereby adding another 2.91% to the levy). However, the budget proposal includes an appropriation of fund balance as a financing source to fund the capital expenditures. Thus, this funding proposal effectively results in a tax levy that is \$2 million below the allowable levy. If the District taxed for these capital expenditures, the allowable levy would have been 5.86%.

Below are some key figures at a glance:

Total Appropriations: \$91,125,000
Percent Budget-to-Budget Increase: 8.17%
Total Budget-to-Budget Increase: \$6,885,000
Allowable Tax Levy Increase: 5.86%
Proposed Tax Levy Increase: 2.95%

Components of Proposed 2.95% Tax Increase:

Operating Budget: 2.56%
Capital Budget: 0.39%

Total Proposed Tax Cap Compliant Increase: 2.56% + 0.39% = 2.95%

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 2023-2024 **budget highlights** relate directly to these goals:

Strengthening our Academic Core:

- Retaining additional elementary intervention teacher to support students' recovery in ELA and Math through our MTSS process
- Maintaining elementary class sizes at or below Board of Education guidelines
- Adding the equivalent of two Middle School teaching positions across subject areas to meet enrollment demands
- Increasing High School math staffing to lower class size and provide additional student support
- Hiring an additional High School social studies teacher to meet enrollment demands
- Expanding elementary Integrated Co-teaching with an additional teacher and teaching assistant
- Adding a Special Education teacher to support special class enrollment
- Adding a part-time CPSE/CSE/504 Chairperson to meet caseload needs (grant funded)
- Sustaining an additional English as a New Language (ENL) teacher and expanding the release time of the ENL Coordinator to meet the needs of this increasing population
- Maintaining all electronic resources to support teaching and learning K-12 as well as support new K-12 NYS Computer Science and Digital Fluency standards
- Adding an administrative assistant to better support Curriculum Directors and district registrar/residency office
- Refreshing all grade 5 and 9 student Chromebooks to maintain our K-12 1-to-1 Chromebook initiative
- Refreshing all teacher mobile devices district-wide
- Lowering high school class size where feasible through strategic master scheduling approaches
- Continuing to provide a free and appropriate education for all Pelham students

Exploring Innovation

- Offering new PMHS Course: Astronomy
- Expanding innovative and flexible furniture to all 1st grade classrooms
- Maintaining funding for Coordinator of Diversity, Equity & Inclusion
- Funding climate survey to invest in staff belonging and wellbeing
- Hiring a consultant to guide development of 2025-2030 Strategic Plan

Creating a Safe & Welcoming Environment

- Using appropriated fund balance to:
 - Replace Middle School rooftop AC units
 - Advance efforts to upgrade playgrounds at Siwanoy & Colonial Schools
- Maintaining Nurse Coordinator (grant funded)
- Increasing Altaris security consultant to full-time
- Funding state-required building conditions survey to assist with long-term facilities planning
- Continuing district efforts to install building management/HVAC control systems and small projects such as new classroom ceilings and LED lighting for better quality and efficiency
- Making use of internal staff for regular maintenance projects (HVAC, painting, masonry work, etc.)

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 2023-2024 budget are as follows:

- Salaries and benefits aligned to our collective bargaining contracts, which comprise approximately 75% of the budget.
 - Contractual (and anticipated) salary increases for all employees
 - Increasing health insurance costs
- Increases in utility costs
- Increases in transportation costs
- New positions intended to better meet the needs of all learners and programs
- Appropriation of \$2M from Fund Balance for capital projects
- Significant increase in Foundation Aid
- Two teacher retirements
- Contingency funds maintained at 2%

STAFFING

This year, we have two veteran teachers retiring from the District. During the 2022-2023 school year, the district brought on an additional intervention teacher through use of undesignated fund balance, increased ENL staffing through use of contingency funds, and funded a Nurse Coordinator through use of federal funds. Thanks to a significant restoration of Foundation Aid, we plan to retain the additional intervention teacher and ENL staffing within the general budget based on ongoing student needs and will continue to fund the Nurse Coordinator through use of federal funds. Given the cohort size of students moving through the middle school, additional sections of

classes are needed, totaling approximately 2.0 in staffing across subject areas. Additional staffing is also needed at the high school to meet enrollment demands in social studies and to reduce class size and provide more support classes for high school math students.

To expand our Integrated Co-teaching efforts to the kindergarten level, an additional Special Education teacher and a Teaching Assistant are being added. An additional Special Education teacher is also being added to meet the IEP needs of Special Class students at the elementary level. To support the needs of our increased population of English Learners, additional staffing is being maintained and expanded from the prior year to provide more direct support to students and to enable the ENL Coordinator to have more release time to oversee the program.

Finally, as we continue to structure our system to better support teaching and learning, and as we work to improve our capacity to manage registration and residency investigations, a full-time clerical assistant is proposed to support the Curriculum Directors. This position will enable our directors to devote more time to leading and supporting instructional efforts, and will enable our district registrar to dedicate more time to registration and residency oversight.

FUND BALANCE/RESERVES

This preliminary budget strategically utilizes fund balance appropriations from several sources. Appropriated fund balance from prior year surplus of \$2,000,000 is being utilized to fund the capital projects noted above, and another \$720,000 is being used to balance the budget (reduced from \$820,000 in the 2022-23 budget). An appropriation from the Debt Service Fund of \$1,575,000 is being utilized to offset annual debt service. Lastly, an appropriation of \$150,000 from the ERS Pension Reserve is being used to offset the increase in ERS pension costs expected for 2023-24. Together, the total application of fund balance to supplement revenue in the 2023-2024 budget represents 4.9% of the budget, with 2.2% of that figure related to the one-time capital project expenditures. Overall, the expenditure budget maintains approximately 2% contingency, consistent with prior years.

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, Executive Director for Human Resources and Leadership, Dr. Alice Bowman, Assistant Superintendent for Teaching and Learning, and Ms. Traci Holtz, 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 1 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 16, 2023.

BUDGET OVERVIEW

2023-24 PRELIMINARY BUDGET

ENROLLMENT

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW

Enrollment Data Summary

School	2020-21	2021-22	2022-23	2023-24 (Estimated)	Variance: 2023-24 v 2022-23
	<i>BEDS Date 10.9.20</i>	<i>BEDS Date 10.6.21</i>	<i>BEDS Date 10.5.22</i>	<i>Kindergarten census based 22-23 Actual</i>	
Elementary Schools	1,253	1,265	1,242	1,217	(25)
Middle School	652	621	643	687	44
High School	907	923	901	851	(50)
Total	2,812	2,809	2,786	2,755	(31)

**BUDGET OVERVIEW
ENROLLMENT PROJECTIONS
2023-24 SUMMARY**

Grade	COLONIAL SCHOOL	HUTCHINSON SCHOOL	PROSPECT HILL SCHOOL	SIWANoy SCHOOL	MIDDLE SCHOOL	HIGH SCHOOL	SPECIAL ED.			TOTAL
							Colonial	Hutchinson	Siwanoy	
K *	43	51	56	45						195
1	43	51	56	45						195
2	41	54	53	47			3			198
3	46	53	63	45						207
4	45	75	43	44						207
5	48	53	59	53					2	215
6					218					218
7					255					255
8					214					214
9						185				185
10						205				205
11						229				229
12						232				232
Totals	266	337	330	279	687	851	3	-	2	2,755
Elementary Schools Totals:					1217					

* Projections for 2023-24 grade K based on 2022-23 actual enrollment. Registration commenced January 28, 2023.

**BUDGET OVERVIEW
ENROLLMENT PROJECTIONS
2023-24 including Elementary Sections**

Grade	COLONIAL SCHOOL		HUTCHINSON SCHOOL			PROSPECT HILL SCHOOL			SIWANOY SCHOOL		MIDDLE SCH	HIGH SCH	SPEC ED in dist	TOTAL IN DISTRICT	
														Sections	ACS*
K*	22	21	17	17	17	19	19	18	23	22			Col <K-2>	10	
Total	43		51			56			45				3	195	19.5
1	22	21	17	17	17	19	19	18	23	22				10	
Total	43		51			56			45					195	19.5
2	21	20	18	18	18	18	18	17	16	16	15			11	
Total	41		54			53			47					195	17.7
3	23	23	18	18	17	21	21	21	23	22				10	
Total	46		53			63			45					207	20.7
4	23	22	19	19	19	22	21		22	22			Siw <3-5>	10	
Total	45		75			43			44				2	207	20.7
5	24	24	18	18	17	20	20	19	18	18	17			11	
Total	48		53			59			53					213	19.4
6											218			218	
7											255			255	
8											214			214	
9												185		185	
10												205		205	
11												229		229	
12												232		232	
Totals	266		337			330			279		687	851	5	2755	
Elementary Schools Totals										1217					

ACS	22.2	17.7	19.4	19.9		
Sections	12	19	17	14	Total Sections	62

ELEMENTARY CLASS SIZE STATISTICS:

ACS(k-2)	18.9
ACS(3-5)	20.2
ACS(k-5)	19.5

*ACS = Average Class Size

* Projections for 2023-24 grade K based on 2022-23 actual enrollment. Registration commenced January 28, 2023.

BUDGET OVERVIEW

HISTORICAL OVERVIEW OF ELEMENTARY CLASS SIZE/ENROLLMENT (2013-2024)

SCHOOL	GR	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024 Projected
Colonial	K	22 22	21 22	18 19 19	21 20 20	16 17 18	15 16 16	22 23	20 19	19 19	22 21	22 21
Hutchinson		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	17 17 17	17 17 17
Prospect Hill		22 22	16 18	22 22	18 18 19	19 21 21	18 18 18	22 23	17 17 17	17 17 17	19 19 18	19 19 18
Siwanoy		20 21	20 20	18 21	20 20	20 21	19 19 19	22 23	12 12 12	16 16 16	23 22	23 22
Colonial	1	21 22	22 22	16 17 17	19 19 20	21 21 22	17 17 17	16 17 17	21 21	22 21	21 20	22 21
Hutchinson		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 18 18	17 17 17
Prospect Hill		17 17 18	22 23	18 18	22 23	19 19 20	19 19 19	17 18 19	22 22	20 20 20	18 18 17	19 19 18
Siwanoy		17 17 18	20 21	22 23	21 21	21 21	21 22	20 21 21	20 20	22 21	16 16 15	23 22
Colonial	2	17 17 18	23 23	20 21	17 17 17	20 20 21	23 23 23	17 17 18	23 22	21 21	23 23	21 20
Hutchinson		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 18 17	18 18 18
Prospect Hill		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	21 21 21	18 18 17
Siwanoy		20 21	18 19 19	21 21	16 16 16	21 23	21 22	22 22	20 20 19	22 21	23 22	16 16 15
Colonial	3	22 23	18 18 19	23 24	20 21	16 17 19	20 20 21	23 23 24	18 17 17	24 24	23 22	23 23
Hutchinson		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	19 19 19 18	18 18 17
Prospect Hill		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 21	21 21 21
Siwanoy		24 24	21 22	19 19 19	20 21	15 16 16	23 24	21 22	18 17	19 19 19	22 22	23 22
Colonial	4	21 21 22	20 23	19 20 20	23 23	21 22	17 17 18	20 20 22	22 21 21	17 17 17	16 16 16	23 22
Hutchinson		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	18 18 17	19 19 19 18
Prospect Hill		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 20 19	22 21
Siwanoy		24 25	24 24	21 23	19 20 20	20 21	24 24	24 24	24 23	22 21	18 18 17	22 22
Colonial	5	18 18 19	21 21 22	20 21	19 21 21	23 23	22 22	24 24	20 19 19	20 20 20	18 17 17	24 24
Hutchinson		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	25 25 25	18 18 17
Prospect Hill		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	18 17 17	20 20 19
Siwanoy		19 19 19	25 25	23 24	21 21	20 21 21	21 22	25 25	22 22	22 22	20 19	18 18 17
SELF CONTAINED												
Colonial	6	6	6	6	6	6	6	6	4	5	4	3
Hutchinson			3	4	14	11	16	20	2			
Prospect Hill				1	4							
Siwanoy				6	9	8	7	6	5	5	3	2
		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		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	275 14 19.6	266 12 22.2
Hutchinson		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	361 24 15.0	337 19 17.7
Prospect Hill		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	326 17 19.2	330 17 19.4
Siwanoy		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	273 14 19.5	279 14 19.9
TOTAL ELEM.		1282	1248	1249	1304	1301	1294	1302	1253	1265	1242	1217

BUDGET OVERVIEW
HISTORICAL OVERVIEW OF SECONDARY SCHOOLS ENROLLMENT (2013-2024)

SCHOOL	GR	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024 Projected
PMS	6	236	241	245	211	256	229	218	193	213	243	218
	7	230	238	233	244	214	250	234	224	187	213	255
	8	227	231	231	229	250	212	249	235	221	187	214
Total PMS		693	710	709	684	720	691	701	652	621	643	687
PMHS	9	214	213	224	241	217	242	214	237	230	221	185
	10	215	209	213	222	239	214	245	218	237	230	205
	11	192	215	203	213	218	230	215	235	213	237	229
	12	215	191	208	207	209	213	232	217	243	213	232
Total PMHS		836	828	848	883	883	899	906	907	923	901	851
Total Secondary		1529	1538	1557	1567	1603	1590	1607	1559	1544	1544	1538

BUDGET OVERVIEW

2023-24 PRELIMINARY BUDGET

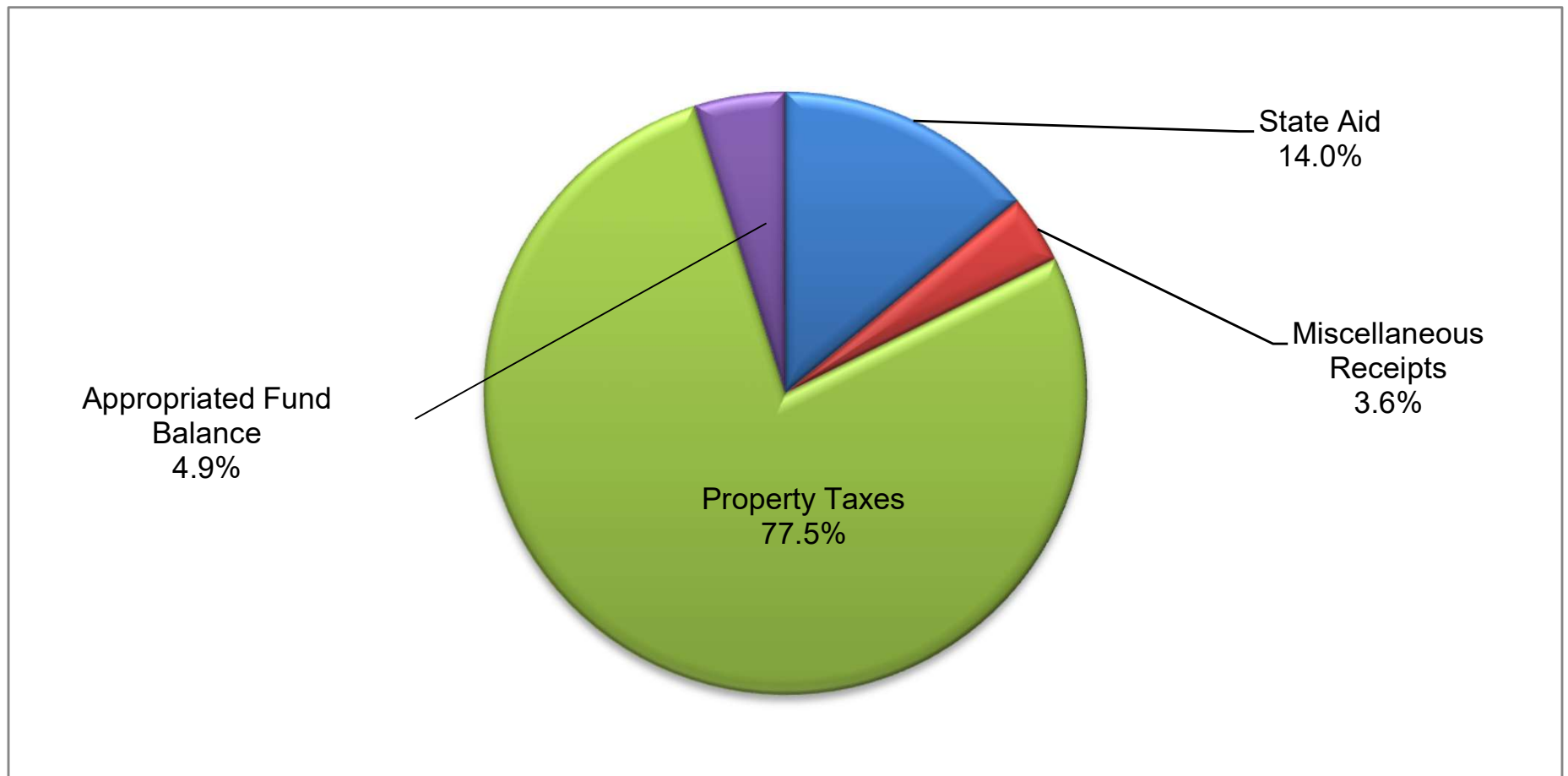
REVENUE

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2023-24 Preliminary Budget

	% of 2023-24 Budget	2021-22	2022-23		2023-24	Variance	
		Actual	Budget	Projected Actual	Preliminary Budget	Budget to Budget	Budget to Proj Actual
Property Taxes	77.5%	67,271,881	68,581,807	68,581,807	70,602,518	2,020,711	2,020,711
State & Federal Aid	14.0%	8,996,919	10,582,939	10,940,592	12,742,649	2,159,710	1,802,057
Miscellaneous Receipts	3.6%	2,747,546	2,300,254	3,516,612	3,334,833	1,034,579	(181,779)
Appropriated Fund Balance	4.9%	-	2,775,000	-	4,445,000	1,670,000	4,445,000
Total Revenues & Other Funding Sources	100.0%	79,016,346	84,240,000	83,039,011	91,125,000	6,885,000	8,085,989

BUDGET OVERVIEW
SOURCES OF FUNDING
2023-24 Preliminary Budget



BUDGET OVERVIEW

2023-24 PRELIMINARY BUDGET

PROPERTY TAXES

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2023-24 Preliminary Budget

PROPERTY TAXES						
	2021-22	2022-23		2023-24	Variance	
	Actual	Budget	Projected Actual	Preliminary Budget	Budget to Budget	Budget to Proj Actual
Property Tax Levy	65,081,174	68,581,807	66,581,985	70,602,518	2,020,711	4,020,533
STAR Aid Grant from NYS	2,190,707	-	1,999,822	-	-	(1,999,822)
Total Property Taxes	67,271,881	68,581,807	68,581,807	70,602,518	2,020,711	2,020,711

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2023-24 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 2023-24 preliminary budget proposal calls for a tax levy increase below the tax cap; therefore a simple majority approval is required in the current year. The District could tax for the \$2 million planned Transfer to Capital projects (Middle School rooftop AC units and playground upgrades noted in the Facilities section of the budget book); however, these projects will be funded through Appropriated Fund Balance. 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 2023-24 (as of February 16, 2023)

			Change in Levy	
			\$	%
2022-23 Tax Levy		\$68,581,807		
Tax Base Growth Factor District Specific--Provided by Office of Real Property Services	x	1.0062		
	=	\$69,007,014	\$425,207	0.62%
<u>2022-23 Exclusions: Local Share of Capital Expenditures:</u>				
Debt Service-Principle & Interest Payments		(6,538,706)		
Building Aid		2,036,372		
Appropriation from Debt Service Fund		1,955,000		
BOCES Capital Exclusion		(40,286)		
Total Prior Year Exclusions	-	(2,587,620)	(2,587,620)	(3.77%)
Prior Year Tax Levy Limit	=	\$66,419,394		
Allowable Levy Growth Factor (CPI) (1 + inflation factor up to 2%; actual CPI for 2022 = 8.0%)	x	1.02		
2023-24 Tax Levy Limit (before Exclusions)	=	\$67,747,782	\$1,328,388	1.94%
<u>2023-24 Exclusions: Local Share of Capital Expenditures:</u>				
Debt Service-Principle & Interest Payments		6,527,906		
Building Aid		(2,136,958)		
Appropriation from Debt Service Fund		(1,575,000)		
BOCES Capital Exclusion		38,788		
Transfer to Capital		2,000,000		
Total Current Year Exclusions	+	4,854,736	4,854,736	7.08%
2023-24 Allowable Tax Levy (with simple majority approval)	=	\$72,602,518	\$4,020,711	5.86%
2023-24 Proposed Tax Levy		\$70,602,518	\$2,020,711	2.95%

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2023-24 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	2023-24
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	68,581,807
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	1.0062
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	69,007,014
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)	(2,587,620)
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)	(2,587,620)
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	66,419,394
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	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	67,747,782
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	2,587,620	4,854,736
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	2,587,620	4,854,736
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	68,581,807	72,602,518
\$ 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	1,309,926	4,020,711
% Growth	3.05%	3.98%	1.93%	2.40%	0.23%	2.14%	2.09%	3.17%	3.15%	2.47%	1.95%	5.86%
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	68,581,807	70,602,518
\$ 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	1,309,926	2,020,711
% Growth	2.60%	3.25%	1.93%	1.84%	0.05%	1.98%	2.09%	3.17%	3.15%	2.47%	1.95%	2.95%
Tax Levied below Allowable Tax Levy	243,857	403,402	-	324,454	105,127	92,308	-	-	-	-	-	2,000,000
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	3,169,148
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%	8.00%

**BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING
2023-24 Proposed Budget**

ESTIMATED EFFECT OF SCHOOL TAX INCREASE

Example 1: \$600,000 Home Assessment			
2022-23 School Taxes (Base Year)= \$10,998			
	% Change in Assessment		
	5.00%	9.84%	15.00%
Estimated 23-24 School Tax	\$ 10,732	\$ 11,227	\$ 11,754
Tax Increase (Decrease)	\$ (266)	\$ 229	\$ 756
% Change	-2.42%	2.08%	6.88%

Example 2: \$1,038,000 *Home Assessment			
2022-23 School Taxes (Base Year)= \$19,026			
	% Change in Assessment		
	5.00%	9.84%	15.00%
Estimated 23-24 School Tax	\$ 18,566	\$ 19,422	\$ 20,334
Tax Increase (Decrease)	\$ (460)	\$ 396	\$ 1,308
% Change	-2.42%	2.08%	6.88%

Example 3: \$1,475,000 Home Assessment			
2022-23 School Taxes (Base Year)= \$27,036			
	% Change in Assessment		
	5.00%	9.84%	15.00%
Estimated 23-24 School Tax	\$ 26,382	\$ 27,599	\$ 28,895
Tax Increase (Decrease)	\$ (654)	\$ 563	\$ 1,859
% Change	-2.42%	2.08%	6.88%

How to Estimate your School Property Taxes	
Formula	Example
Your Property's Taxable Assessed Value per Town of Pelham	\$1,000,000
\div	\div
\$1,000	\$1,000
=	=
Assessed Value per \$1,000	1000
x	x
\$17.03 2023-24 Preliminary Tax Rate (subject to change)	\$17.03
=	=
School Taxes <i>(Remember: Your School Taxes are only a portion of your annual tax bill)</i>	\$17,032

*2022 tentative average homestead taxable value and average assessment % change based on data provided by the Town of Pelham Assessor's Office as of 1.30.23.

BUDGET OVERVIEW

2023-24 PRELIMINARY BUDGET

STATE AID

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2023-24 Preliminary Budget

STATE & FEDERAL AID						
	2021-22	2022-23		2023-24	Variance	
	Actual	Budget	Projected Actual	Preliminary Budget	Budget to Budget	Budget to Proj Actual
Federal Aid						
CARES Act	-	-	7,427	-	-	(7,427)
FEMA Disaster Relief	156,707	-	210,000	-	-	(210,000)
Total Federal Aid	156,707	-	217,427	-	-	(217,427)
State Aid						
Foundation Aid	4,357,542	5,898,670	5,896,303	7,902,121	2,003,451	2,005,818
BOCES Aid	1,726,096	1,647,632	1,858,054	1,704,501	56,869	(153,553)
High Cost Excess Cost	94,604	85,928	66,844	79,887	(6,041)	13,043
Private Excess Cost	44,378	93,008	72,216	70,781	(22,227)	(1,435)
Hardware & Technology	24,436	26,910	15,258	27,347	437	12,089
Software, Library & Textbook	225,569	225,303	225,203	222,458	(2,845)	(2,745)
Transportation	353,780	452,520	395,640	482,000	29,480	86,360
High Tax Aid	116,596	116,596	116,596	116,596	-	-
Building Aid	1,866,841	2,036,372	2,075,651	2,136,958	100,586	61,307
Other State Aid (outside of State Aid runs):						
Homeless/Foster/Charter School Aid	35,464		1,400		-	(1,400)
Prior year aid adjustments	(5,094)				-	-
Total State Aid	8,840,212	10,582,939	10,723,165	12,742,649	2,159,710	2,019,484
Total Federal & State Aid	8,996,919	10,582,939	10,940,592	12,742,649	2,159,710	1,802,057

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2023-24 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 2023-24 Preliminary Budget are based on the Governor's proposed budget released on February 1, 2023, 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 2023-24 budget proposed to the taxpayers in May 2023.

On a budget to budget basis, State Aid for 2023-24 is projected to increase by almost \$2.2 million, of which \$2 million is additional Foundation Aid. The 2023-24 school year will mark full phase-in of the historically underfunded Foundation Aid formula established in 2007-08.

BUDGET OVERVIEW
2023-24 PRELIMINARY BUDGET

MISCELLANEOUS RECEIPTS

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2023-24 Preliminary Budget

MISCELLANEOUS RECEIPTS						
	2021-22	2022-23		2023-24	Variance	
	Actual	Budget	Projected Actual	Preliminary Budget	Budget to Budget	Budget to Proj Actual
Day School Tuition-Non Residents	154,004	130,678	153,162	126,211	(4,467)	(26,951)
Day School Tuition-Other Districts	920,520	736,416	871,526	664,077	(72,339)	(207,449)
Westchester County Sales Tax	1,216,066	1,200,000	1,300,000	1,300,000	100,000	-
Shared Town Services	50,077	30,000	61,408	60,000	30,000	(1,408)
Rental of Property	24,030	15,390	30,900	27,200	11,810	(3,700)
Interest on Cash Deposits	10,467	7,500	830,000	800,000	792,500	(30,000)
Sale of Instructional Materials	-	1,000	1,225	1,000	-	(225)
Refund-Prior Year Arts in Education	11,817	10,000	62,238	150,000	140,000	87,762
Refund-Prior Year Expenses-BOCES	146,591	100,000	100,000	120,000	20,000	20,000
Refund Prior Year Expenses-Other	160,864	50,000	75,000	60,000	10,000	(15,000)
Other Miscellaneous Receipts	53,110	19,270	31,153	26,345	7,075	(4,808)
Total Miscellaneous Receipts	2,747,546	2,300,254	3,516,612	3,334,833	1,034,579	(181,779)

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2023-24 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.

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 rental contracts and 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

2023-24 PRELIMINARY BUDGET

OTHER FUNDING

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2023-24 Preliminary Budget

OTHER SOURCES OF FUNDING						
	2021-22	2022-23		2023-24	Variance	
	Actual	Budget	Projected Actual	Preliminary Budget	Budget to Budget	Budget to Proj Actual
Appropriated Fund Balance:						
Prior Year Surplus-Carryforward		820,000	-	720,000	(100,000)	720,000
Prior Year Surplus-One Time Capital Expenditures				2,000,000	2,000,000	2,000,000
ERS Pension Reserve		-		150,000	150,000	150,000
Debt Service Fund	-	1,955,000	-	1,575,000	(380,000)	1,575,000
TOTAL OTHER SOURCES OF FUNDING	-	2,775,000	-	4,445,000	1,670,000	4,445,000

BUDGET OVERVIEW
REVENUE & OTHER SOURCES OF FUNDING BUDGET
2023-24 Preliminary Budget

OTHER SOURCES OF FUNDING

Appropriated Fund Balance: Prior Year Surplus-Carryforward

This budget proposal reflects an appropriation of \$720,000 in fund balance expected to be available at the end of the 2022-23 school year as a funding source to support the 2023-24 budget. This amount is \$100,000 less than the prior year appropriation.

Appropriated Fund Balance: One Time Capital Expenditures

The District is proposing appropriating \$2,000,000 in fund balance to finance replacement of the Middle School rooftop air conditioning units and to upgrade playgrounds at Siwanoy and Colonial Schools. While these improvements could be financed through taxation in 2023-24, the District is not taxing for these projects.

Appropriated Fund Balance: ERS Pension Reserve

The proposed amount of \$150,000 represents an appropriation from the District's reserve for retirement contributions to the NYS Employee Retirement System (ERS). This amount approximates the increase in ERS pension cost for 2034-24.

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, which, in turn, reduces the tax levy. The current budget proposal includes a \$1,575,000 appropriation from the DSF. Without application of this funding, the tax levy increase would have been approximately 5.24% rather than the 2.95% currently proposed.

BUDGET OVERVIEW

2023-24 PRELIMINARY BUDGET

HISTORICAL REVENUES

PELHAM UNION FREE SCHOOL DISTRICT

BUDGET OVERVIEW
REVENUE OTHER SOURCES OF FUNDING BUDGET
2023-24 Preliminary Budget

5 YEAR HISTORICAL ACTUAL REVENUES							
	2017-18	2018-19	2019-20	2020-21	2021-22	3 Year Average	5 Year Average
Property Taxes							
Property Tax Levy	56,330,270	57,914,832	60,854,326	63,266,104	65,081,174	63,067,201	60,689,341
STAR Aid Grant from NYS	4,097,061	3,777,378	2,791,980	2,382,079	2,190,707	2,454,922	3,047,841
TOTAL PROPERTY TAXES	60,427,331	61,692,210	63,646,306	65,648,183	67,271,881	65,522,123	63,737,182
Federal Aid							
Medicaid Assistance	-	-	1,242	-	-	414	248
CARES Act	-	-	-	76,824	-	25,608	15,365
Emergency Disaster Assistance	-	-	-	8,920	156,707	55,209	33,125
TOTAL FEDERAL AID	-	-	1,242	85,744	156,707	81,231	48,739
State Aid							
Foundation Aid	3,327,124	3,447,283	3,510,844	3,510,844	4,357,542	3,793,077	3,630,727
BOCES Aid	1,319,475	1,336,076	1,551,942	1,630,580	1,726,096	1,636,206	1,512,834
High Cost Excess Cost	94,125	89,967	90,573	104,728	94,604	96,635	94,799
Private Excess Cost	74,590	89,843	95,733	92,864	44,378	77,658	79,482
Local Share of Educ Costs		(7,160)	(2,677)			(2,677)	(4,919)
Hardware & Technology	22,615	25,080	25,583	26,112	24,436	25,377	24,765
Software, Library & Textbook	235,434	237,670	235,503	236,839	225,569	232,637	234,203
Transportation	387,820	376,956	406,881	344,622	353,780	368,428	374,012
High Tax Aid	116,596	116,596	116,596	116,596	116,596	116,596	116,596
Building Aid	1,994,721	2,134,444	1,704,982	1,171,963	1,866,841	1,581,262	1,774,590
Other State Aid:							
Legislative Grants/Bullet Aid	-	189,566	34,270	26,164		30,217	62,500
Miscellaneous other aids & prior year adjust	(4,395)	16,153	48,997	243,105	30,370	107,491	66,846
Pandemic Adjustment				(85,360)		(85,360)	(85,360)
Reduction in anticipated aid (20%)			(276,460)			(276,460)	(276,460)
TOTAL STATE AID	7,568,105	8,052,474	7,542,767	7,419,057	8,840,212	7,934,012	7,884,523

BUDGET OVERVIEW
REVENUE OTHER SOURCES OF FUNDING BUDGET
2023-24 Preliminary Budget

5 YEAR HISTORICAL ACTUAL REVENUES, Continued							
	2017-18	2018-19	2019-20	2020-21	2021-22	3 Year Average	5 Year Average
Miscellaneous Revenues							
Day School Tuition-Non Residents	206,810	147,397	165,326	175,116	154,004	164,815	169,731
Day School Tuition-Other Districts	742,765	924,802	996,056	976,380	920,520	964,319	912,105
Health Services-Other Districts	92,340	118,748	74,656	54,728	-	43,128	68,094
Westchester County Sales Tax	689,846	723,682	941,498	1,062,585	1,216,066	1,073,383	926,735
Shared Town Services	54,498	52,467	49,030	30,899	50,077	43,335	47,394
Rental of Property	47,605	31,420	23,703	10,264	24,030	19,332	27,404
Interest on Cash Deposits	51,202	109,838	63,862	9,275	10,467	27,868	48,929
Sale of Instructional Materials		370	819	1,639	-	819	707
Refund-Prior Year Arts in Education	159,543	169,580	226,053	123,058	11,817	120,309	138,010
Refund-Prior Year Expenses-BOCES	133,142	113,086	81,815	129,090	146,591	119,165	120,745
Refund Prior Year Expenses-Other	27,871	21,673	79,702	60,230	160,864	100,265	70,068
Other Miscellaneous Receipts	24,557	53,586	16,292	23,154	53,110	30,852	34,140
TOTAL MISCELLANEOUS RECEIPTS	2,230,179	2,466,649	2,718,812	2,656,418	2,747,546	2,707,592	2,563,921
Interfund Transfers							
Debt Service Fund	150,000	200,000	-	-	-	-	70,000
Total Revenues & Interfund Transfers	70,375,615	72,411,333	73,909,127	75,809,402	79,016,346	76,244,958	74,304,365

BUDGET OVERVIEW

2023-24 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>			
Salary & benefits for existing staff, including retirement savings (cost to "rollover" budget)	2,357,000	2.80%	34.23%
Salary & benefits for new staffing proposed in 23-24 budget	1,245,000	1.48%	18.08%
<u>Capital & Facilities Changes:</u>			
Transfer to Capital Fund: Middle School rooftop AC units & playgrounds	2,000,000	2.37%	29.05%
Increased utility costs	617,000	0.73%	8.96%
Estimated cost for mandated building condition survey	50,000	0.06%	0.73%
Net reductions in various lines based on recent historical experience	(158,000)	-0.19%	-2.29%
<u>Other Changes:</u>			
Special Education tuitions (including BOCES placements) due to student need	272,000	0.32%	3.95%
Increase in BOCES services (admin charge; Altaris to full time; climate survey; professional development; etc.)	213,753	0.25%	3.10%
Increased transportation costs (contract out for bid as of February 2023)	98,000	0.12%	1.42%
Increase in Pupil Personnel Services (PPS) contractual expenditures & materials/supplies	46,000	0.05%	0.67%
Increase in textbook purchases	33,000	0.04%	0.48%
Estimated cost for strategic plan development consultant	35,000	0.04%	0.51%
Shift in software purchases from local technology budget to BOCES	(22,500)	-0.03%	-0.33%
Replacement of various athletic team uniforms & supplies	39,000	0.05%	0.57%
Net of all other budget changes	59,747	0.07%	0.87%
Budget Change	6,885,000	8.17%	100.00%

BUDGET OVERVIEW
APPROPRIATIONS BUDGET
By Function Code
2023-24 Preliminary Budget

	2021-22 Actual Expenditures	2022-23		2023-24	Budget to Budget Change		Budget to Actual Change	
		Adopted Budget	Projected Actual	Preliminary Budget				
				\$	%	\$	%	
General Support								
Board of Education & General Meeting	96,969	110,165	132,095	176,111	65,946	59.86%	44,016	33.32%
Central Administration	1,927,004	1,979,348	2,082,318	2,112,440	133,092	6.72%	30,122	1.45%
Operations & Maintenance	5,144,463	6,014,700	5,915,328	6,519,589	504,889	8.39%	604,261	10.22%
Special Items	1,007,006	863,162	885,334	894,991	31,829	3.69%	9,657	1.09%
Total General Support	8,175,442	8,967,375	9,015,075	9,703,131	735,756	8.20%	688,056	7.63%
Instruction								
Administration & Program Improvement	2,806,257	3,108,588	3,144,520	3,462,672	354,084	11.39%	318,152	10.12%
Regular School Program	29,516,486	30,966,285	30,511,067	32,153,841	1,187,556	3.83%	1,642,774	5.38%
Special Education Program	6,983,686	7,652,602	7,427,110	8,599,833	947,231	12.38%	1,172,723	15.79%
Instructional Support	1,925,737	1,961,889	1,904,688	2,098,263	136,374	6.95%	193,575	10.16%
Pupil Personnel Services	4,337,187	4,668,440	4,566,187	4,795,155	126,715	2.71%	228,968	5.01%
Total Instruction	45,569,353	48,357,804	47,553,572	51,109,764	2,751,960	5.69%	3,556,192	7.48%
Pupil Transportation	1,163,732	1,473,624	1,256,034	1,577,228	103,604	7.03%	321,194	25.57%
Community Services	72,294	91,874	66,874	92,760	886	0.96%	25,886	38.71%
Undistributed								
Employee Benefits	16,912,698	18,775,617	17,747,440	19,875,211	1,099,594	5.86%	2,127,771	11.99%
Debt Service	82,000	-	175,000	199,000	199,000	n/a	24,000	n/a
Interfund Transfers	6,502,726	6,573,706	6,573,706	8,567,906	1,994,200	30.34%	1,994,200	30.34%
Total Undistributed	23,497,424	25,349,323	24,496,146	28,642,117	3,292,794	12.99%	4,145,971	16.92%
Total Appropriations	78,478,245	84,240,000	82,387,701	91,125,000	6,885,000	8.17%	8,737,299	10.61%

**BUDGET OVERVIEW
APPROPRIATIONS BUDGET
Function Code Descriptions
2023-24 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, Human Resources/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.

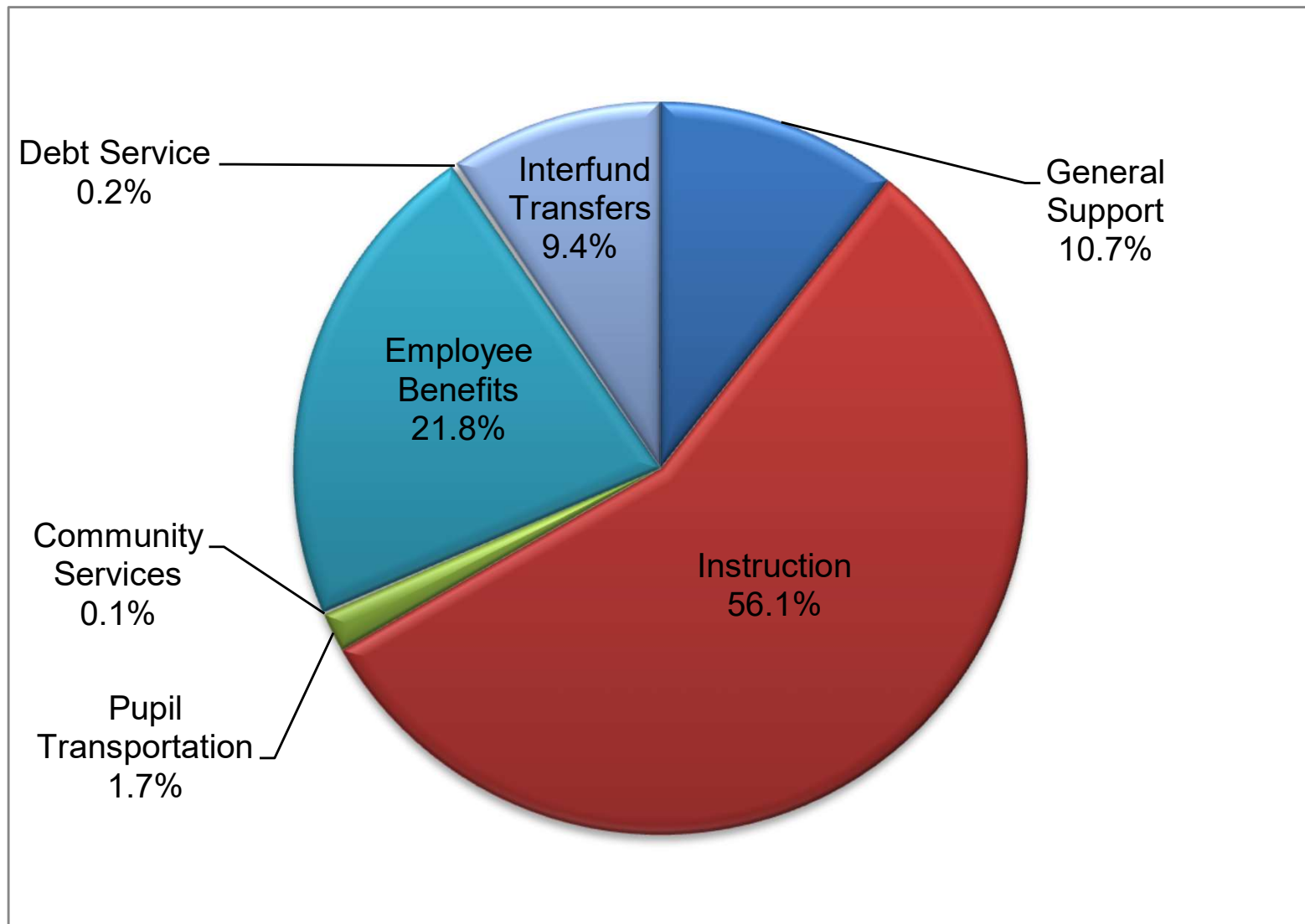
For more information, see "Transportation, Community Service & Undistributed" Section of the Budget Book.

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 CATEGORY OF EXPENSE
2023-24 Preliminary Budget



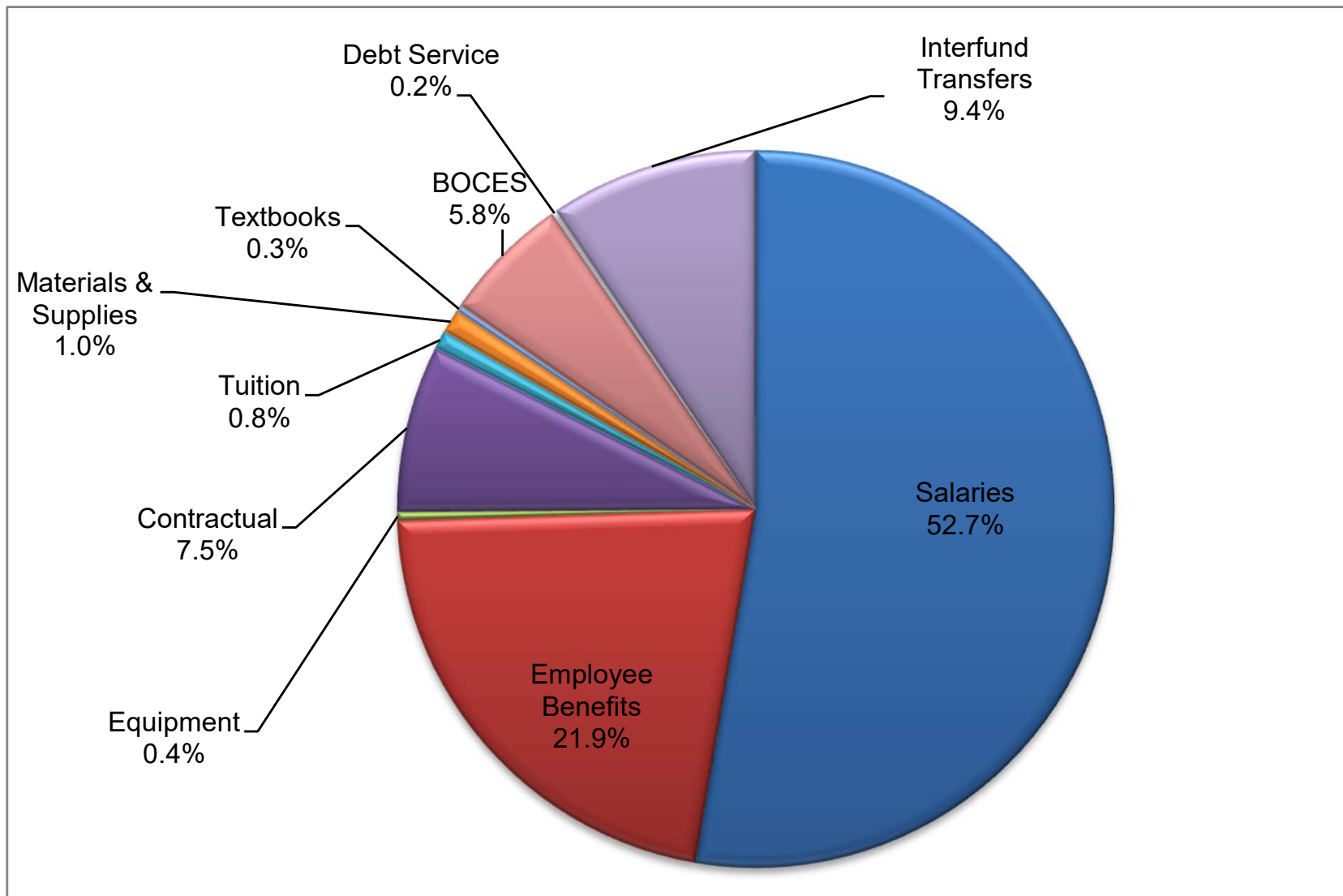
BUDGET OVERVIEW
APPROPRIATIONS BUDGET
5 Year Historical Actual Expenditures
By Function Code
2023-24 Preliminary Budget

	2017-18	2018-19	2019-20	2020-21	2021-22
General Support	7,685,539	7,001,058	6,809,063	8,219,969	8,175,442
Instruction	42,697,195	43,536,749	43,453,292	43,706,773	45,569,353
Transportation	1,046,721	1,199,104	977,063	935,946	1,163,732
Community Services	97,585	89,727	55,704	52,199	72,294
Employee Benefits	15,671,942	16,257,234	15,969,477	16,320,784	16,912,698
Debt Service	-	-	-	379,268	82,000
Interfund Transfers	4,083,700	4,937,383	3,580,063	3,698,369	6,502,726
Total Expenditures	71,282,682	73,021,255	70,844,662	73,313,308	78,478,245

BUDGET OVERVIEW
APPROPRIATIONS BUDGET
By Category of Expense (Object Code)
2023-24 Preliminary Budget

	2021-22 Actual Expenditures	2022-23		2023-24	Budget to Budget Change		Budget to Actual Change	
		Adopted Budget	Projected Actual	Preliminary Budget				
				\$	%	\$	%	
Salaries	42,920,166	45,552,192	45,425,292	48,019,109	2,466,917	5.42%	2,593,817	5.71%
Employee Benefits	16,912,698	18,775,617	17,747,440	19,875,211	1,099,594	5.86%	2,127,771	11.99%
Subtotal-Salaries & Benefits	59,832,864	64,327,809	63,172,732	67,894,320	3,566,511	5.54%	4,721,588	7.47%
Equipment	36,374	392,200	330,998	344,250	(47,950)	-12.23%	13,252	4.00%
Contractual	5,377,637	6,131,708	5,926,894	6,856,627	724,919	11.82%	929,733	15.69%
Tuition	480,314	635,000	453,647	761,923	126,923	19.99%	308,276	67.96%
Materials & Supplies	1,564,643	977,961	854,569	959,950	(18,011)	-1.84%	105,381	12.33%
Textbooks	164,811	251,905	255,899	284,794	32,889	13.06%	28,895	11.29%
BOCES	4,436,876	4,949,711	4,644,256	5,256,230	306,519	6.19%	611,974	13.18%
Debt Service	82,000	-	175,000	199,000	199,000	n/a	24,000	n/a
Interfund Transfers								
Debt Service Fund	6,484,453	6,538,706	6,538,706	6,527,906	(10,800)	-0.17%	(10,800)	-0.17%
Capital Fund	-	-	-	2,000,000	2,000,000	n/a	2,000,000	n/a
Special Aid Fund	18,273	35,000	35,000	40,000	5,000	14.29%	5,000	14.29%
Subtotal-Interfund Transfers	6,502,726	6,573,706	6,573,706	8,567,906	1,994,200	30.34%	1,994,200	30.34%
Total Appropriations	78,478,245	84,240,000	82,387,701	91,125,000	6,885,000	8.17%	8,737,299	10.61%

BUDGET OVERVIEW
APPROPRIATIONS BUDGET
BY CATEGORY OF EXPENSE
2023-24 Preliminary Budget



BUDGET OVERVIEW
APPROPRIATIONS BUDGET
5 Year Historical Actual Expenditures
By Category of Expense (Object Code)
2023-24 Preliminary Budget

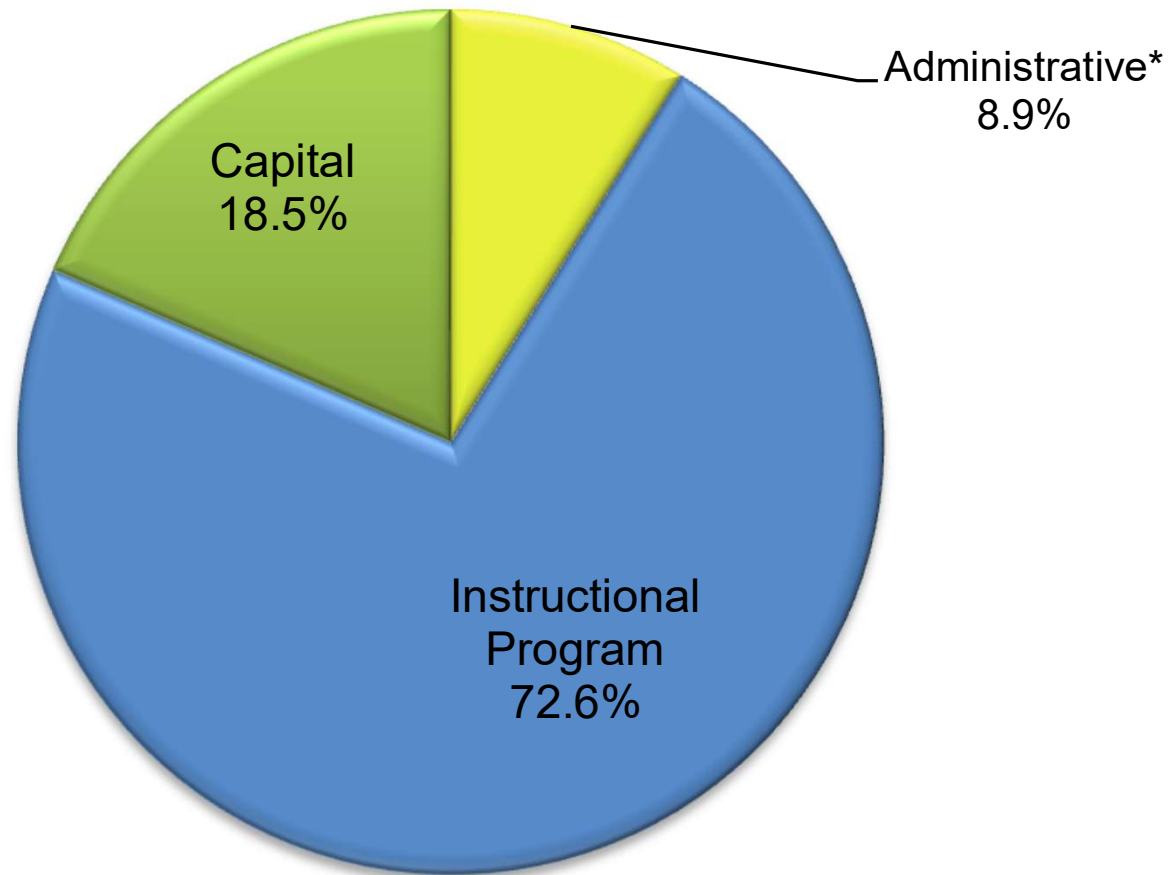
	2017-18	2018-19	2019-20	2020-21	2021-22
Salaries	40,866,124	41,476,119	41,331,338	41,820,162	42,920,166
Employee Benefits	15,671,942	16,257,234	15,969,477	16,320,784	16,912,698
Subtotal-Salaries & Benefits	56,538,066	57,733,353	57,300,815	58,140,946	59,832,864
Equipment	128,939	71,444	57,268	89,557	36,374
Contractual	5,329,131	4,722,146	4,052,840	4,987,160	5,377,637
Tuition	571,715	698,199	809,927	511,066	480,314
Materials & Supplies	895,782	833,740	877,235	1,268,381	1,564,643
Textbooks	192,622	203,131	195,964	179,311	164,811
BOCES	3,542,727	3,821,859	3,970,550	4,059,250	4,436,876
Debt Service	-	-	-	379,268	82,000
Interfund Transfers					
Debt Service Fund	3,428,050	3,559,119	3,547,403	3,533,512	6,484,453
Capital Fund	625,000	1,350,000	-	154,070	-
Special Aid Fund	30,650	28,264	32,660	10,787	18,273
Subtotal-Interfund Transfers	4,083,700	4,937,383	3,580,063	3,698,369	6,502,726
Total Expenditures	71,282,682	73,021,255	70,844,662	73,313,308	78,478,245

BUDGET OVERVIEW
APPROPRIATIONS BUDGET
Three Component Category
2023-24 Preliminary Budget

	2022-23 Adopted Budget	% Total	2023-24 Preliminary Budget	% Total
Administrative*	7,489,901	9.0%	8,137,723	8.9%
Instructional Program	62,674,278	74.3%	66,145,605	72.6%
Capital	14,075,821	16.7%	16,841,672	18.5%
Total Appropriations	84,240,000	100.0%	91,125,000	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
2023-24 Preliminary Budget



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

BUDGET OVERVIEW

2023-24 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
	22-23 Budget to 22-23 Actual	23-24 Budget to 22-23 Budget	23-24 Budget to 22-23 Actual
Budget			
Instructional			
Teachers-Elementary (enrollment fluctuations)	1.00	-1.00	-2.00
Teachers-Elementary (interventionist)	1.00	1.00	
Teachers-Elementary (ENL)	1.00	1.00	
Teachers-Elementary Special Education		2.00	2.00
Teachers-Secondary (various curriculum areas)	0.65	3.15	2.50
Teachers-Secondary (Social Studies)		1.00	1.00
Teachers-Secondary (ENL)		0.50	0.50
Teachers-Secondary (overages)	1.40	0.80	-0.60
Teaching Assistants (Special Education)		1.00	1.00
Teaching Assistants (shift with grants)	1.80	1.80	
Psychologist (shift with grants)	-1.00	-1.00	
Total Instructional added to Budget	5.85	10.25	4.40
Non-Instructional			
Administrative Assistant (shift with grants)	-0.10	-0.10	
Office Assistant-Curriculum Support		1.00	1.00
Total Non-Instructional added to Budget	-0.10	0.90	1.00
Total FTE Change included in Budget	5.75	11.15	5.40
Grants			
Instructional			
Teachers-Elementary CPSE/CSE/504 Coordinator		0.40	0.40
Teaching assistants (shift with budget)	-1.80	-1.80	
Psychologist (shift with budget)	1.00	1.00	
Psychologist (Fed. Recovery Funds-planned, not hired)	-1.00	-1.00	
Total Instructional added in Grants	-1.80	-1.40	0.40
Non-Instructional			
Administrative Assistant (shift with grants)	0.10	0.10	
Total Non-Instructional added to Grants	0.10	0.10	0.00
Total FTE Change included in Grants	-1.70	-1.30	0.40
Grand Total FTE Changes	4.05	9.85	5.80

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

TOTAL STAFFING IN DISTRICT	2022-23			2023-24		
	Budget	Actual	Variance	Prelim Budget	Variance to PY Budget	Variance to PY Actual
Secondary Schools	184.70	186.35	1.65	189.75	5.05	3.40
Elementary Schools	131.80	136.00	4.20	137.00	5.20	1.00
District-wide Staff	45.40	45.30	(0.10)	46.30	0.90	1.00
FTE Funded through Budget	361.90	367.65	5.75	373.05	11.15	5.40
<i>FTE Funded through recurring IDEA Grants</i>	<i>8.80</i>	<i>8.10</i>	<i>(0.70)</i>	<i>8.50</i>	<i>(0.30)</i>	<i>0.40</i>
<i>FTE Funded through non-recurring Federal Rescue Grants</i>	<i>2.00</i>	<i>1.00</i>	<i>(1.00)</i>	<i>1.00</i>	<i>(1.00)</i>	<i>-</i>
<i>FTE funded through Cafeteria Fund</i>	<i>0.10</i>	<i>0.10</i>	<i>-</i>	<i>0.10</i>	<i>-</i>	<i>-</i>
TOTAL FTE	372.80	376.85	4.05	382.65	9.85	5.80

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

	HIGH SCHOOL			MIDDLE SCHOOL			TOTAL SECONDARY		
	2022-23		2023-24	2022-23		2023-24	2022-23		2023-24
	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget
6th Grade	-	-	-	10.80	10.80	10.80	10.80	10.80	10.80
Art	4.00	4.00	4.00	2.50	2.75	2.75	6.50	6.75	6.75
English	10.10	10.00	10.00	4.90	5.00	5.20	15.00	15.00	15.20
Health	0.90	1.00	1.00	1.10	1.00	1.15	2.00	2.00	2.15
Math	11.40	10.30	10.80	3.80	5.90	6.10	15.20	16.20	16.90
Music	1.20	2.30	2.30	1.80	0.70	0.70	3.00	3.00	3.00
PE	3.20	3.20	3.20	2.80	2.80	2.90	6.00	6.00	6.10
Science	11.20	11.10	11.10	4.80	4.90	5.35	16.00	16.00	16.45
Social Studies	10.00	9.00	10.00	4.00	4.00	4.40	14.00	13.00	14.40
Technology	1.20	-	-	1.80	2.00	2.00	3.00	2.00	2.00
World Language	7.00	7.50	7.50	4.70	4.70	5.20	11.70	12.20	12.70
Bridge Academy	2.00	2.00	2.00	-	-	-	2.00	2.00	2.00
Extra Period Coverages	5.30	6.70	6.10	-	-	-	5.30	6.70	6.10
Teaching Assistant (TA)	-	-	-	-	-	-	-	-	-
ENL	1.00	1.70	2.20	1.00	1.00	1.00	2.00	2.70	3.20
Special Education-Teachers	12.80	11.90	11.90	10.20	11.10	11.10	23.00	23.00	23.00
Special Education-TA	1.20	3.00	3.00	3.00	2.00	2.00	4.20	5.00	5.00
<i>Special Education-TA*</i>	<i>3.80</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>5.80</i>	<i>4.00</i>	<i>4.00</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	11.00	11.00	4.00	4.00	4.00	15.00	15.00	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	1.00	1.00	2.00	2.00	2.00	4.00	3.00	3.00
<i>Psychologist*</i>	<i>-</i>	<i>1.00</i>	<i>1.00</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>1.00</i>	<i>1.00</i>
<i>Psychologist*</i>	<i>0.50</i>	<i>-</i>	<i>-</i>	<i>0.50</i>	<i>-</i>	<i>-</i>	<i>1.00</i>	<i>-</i>	<i>-</i>
Safety	0.50	0.50	0.50	0.50	0.50	0.50	1.00	1.00	1.00
Social Worker	1.50	1.00	1.00	0.50	1.00	1.00	2.00	2.00	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	110.50	110.20	111.60	74.20	76.15	78.15	184.70	186.35	189.75
<i>FTE Funded through recurring Grants</i>	<i>3.80</i>	<i>3.00</i>	<i>3.00</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>5.80</i>	<i>5.00</i>	<i>5.00</i>
<i>FTE Funded through non-recurring Grants</i>	<i>0.50</i>	<i>-</i>	<i>-</i>	<i>0.50</i>	<i>-</i>	<i>-</i>	<i>1.00</i>	<i>-</i>	<i>-</i>
TOTAL FTE	114.80	113.20	114.60	76.70	78.15	80.15	191.50	191.35	194.75

**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		
	2022-23		2023-24	2022-23		2023-24	2022-23		2023-24	2022-23		2023-24	2022-23		2023-24
	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget
Kindergarten	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	11.00	10.00	10.00
1st Grade	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	3.00	2.00	10.00	11.00	10.00
2nd Grade	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	3.00	11.00	10.00	11.00
3rd Grade	2.00	2.00	2.00	3.00	4.00	3.00	2.00	2.00	3.00	2.00	2.00	2.00	9.00	10.00	10.00
4th Grade	3.00	3.00	2.00	3.00	3.00	4.00	3.00	3.00	2.00	2.00	3.00	2.00	11.00	12.00	10.00
5th Grade	3.00	3.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	3.00	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	0.80	0.80	0.80	0.70	0.80	0.80	0.70	0.50	0.50	0.60	0.90	0.90	2.80	3.00	3.00
Interventionist	1.00	1.50	1.50	4.00	4.00	4.00	2.00	2.00	2.00	1.00	1.50	1.50	8.00	9.00	9.00
ENL	0.25	0.50	0.50	0.25	0.50	0.50	0.25	0.50	0.50	0.25	0.50	0.50	1.00	2.00	2.00
Speech/Language	0.50	0.50	0.50	1.00	1.00	1.00	0.50	0.50	0.50	1.00	1.00	1.00	3.00	3.00	3.00
Special Education-Teachers	2.00	2.00	2.25	3.00	4.00	4.25	2.00	1.00	2.25	2.00	2.00	2.25	9.00	9.00	11.00
<i>Special Education-Teachers</i>	-	-	0.10	-	-	0.10	-	-	0.10	-	-	0.10	-	-	0.40
Special Ed-Teaching Assistant	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00	2.00	1.00	1.00	1.00	3.00	4.00	5.00
<i>Special Ed-Teaching Assistant*</i>	-	-	-	2.00	2.00	2.00	1.00	1.00	1.00	-	-	-	3.00	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	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	9.00	9.00	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	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	1.00	1.00	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
FTE Funded through Budget	29.80	30.55	28.80	39.20	41.55	41.80	32.70	32.75	35.00	30.10	31.15	31.40	131.80	136.00	137.00
<i>FTE Funded through recurring Grants</i>	-	-	0.10	2.00	2.00	2.10	1.00	1.00	1.10	-	-	0.10	3.00	3.00	3.40
TOTAL FTE	29.80	30.55	28.90	41.20	43.55	43.90	33.70	33.75	36.10	30.10	31.15	31.50	134.80	139.00	140.40
<i>*Staff funded through Federal Grants.</i>											Total Sections		63.00	64.00	62.00

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

DISTRICT-WIDE STAFF	2022-23		2023-24
	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	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	1.00	1.00	1.00
Staff Developer-Mathematics	1.00	1.00	1.00
Administrative Assistants	11.50	11.40	11.40
<i>Administrative Assistants*</i>	-	0.10	0.10
Central Registrar	0.50	0.50	0.50
Support Staff	-	-	1.00
<i>Coordinator-Student Health Services</i>	1.00	1.00	1.00
Data Analyst/Chief Information Officer	1.00	1.00	1.00
District Treasurer	1.00	1.00	1.00
Facilities	3.00	3.00	3.00
Groundspeople	4.00	4.00	4.00
Occupational Therapist	2.00	2.00	2.00
Payroll Clerk	1.50	1.00	1.00
Human Resource/Personnel Clerk	-	0.50	0.50
Public Relations Assistant	1.00	1.00	1.00
Lead Safety Monitor	1.00	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
TOTAL DISTRICT-WIDE	46.50	46.50	47.50
Funding Source:			
FTE Funded through Budget	45.40	45.30	46.30
<i>FTE funded through Recurring Federal Grants</i>	-	0.10	0.10
<i>FTE funded through Non-Recurring Federal Grants</i>	1.00	1.00	1.00
<i>FTE funded through Cafeteria Fund</i>	0.10	0.10	0.10
TOTAL DISTRICT-WIDE	46.50	46.50	47.50

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

Budget Code	Code Description	2022-23		2023-24	Variance		
		Budgeted Staffing	Actual Staffing	Budgeted Staffing	2022-23 Budget to Actual	Budget to Budget	2023-24 Budget to 22-23 Actual
ADMINISTRATION							
1240.150	Central Administration-Superintendent	1.00	1.00	1.00	-	-	-
1310.150	Business Administration-Asst Super for Business	1.00	1.00	1.00	-	-	-
1430.150	Personnel-Administration Salaries	1.00	1.00	1.00	-	-	-
2020.150	Supervision-Instructional Salaries	11.00	11.00	11.00	-	-	-
2070.150	In-Service Training & Instruction-Salaries	2.00	3.00	3.00	1.00	1.00	-
2250.150	Special Education-Instructional Salaries	3.00	3.00	3.00	-	-	-
2630.150	Computer Assisted Instruction	1.00	1.00	1.00	-	-	-
2810.150	Guidance-Director	1.00	1.00	1.00	-	-	-
2855.150	Interscholastic Athletics-Athletic Director (AD)	1.00	1.00	1.00	-	-	-
Total Administration		22.00	23.00	23.00	1.00	1.00	-
CLERICAL							
1240.160	Central Administration	3.00	3.00	3.00	-	-	-
1310.160	Business Administration	5.90	5.40	5.40	(0.50)	(0.50)	-
1430.160	Human Resource/Personnel	-	0.50	0.50	0.50	0.50	-
1430.165	Data Analyst	1.00	1.00	1.00	-	-	-
1480.160	Public Information Specialist	1.00	1.00	1.00	-	-	-
2020.160	Building Secretaries & Curriculum Support	7.50	7.50	8.50	-	1.00	1.00
2110.160	Attendance & Registration	2.50	2.50	2.50	-	-	-
2250.160	Special Education	2.00	1.90	1.90	(0.10)	(0.10)	-
2610.160	School Library & AV-Non Instr Salaries	-	-	-	-	-	-
2810.160	Guidance	2.00	2.00	2.00	-	-	-
2855.160	Interscholastic Athletics-Assistant	1.00	1.00	1.00	-	-	-
5510.160	Pupil Transportation	0.50	0.50	0.50	-	-	-
Total Clerical		26.40	26.30	27.30	(0.10)	0.90	1.00

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

Budget Code	Code Description	2022-23		2023-24	Variance		
		Budgeted Staffing	Actual Staffing	Budgeted Staffing	2022-23 Budget to Actual	Budget to Budget	2023-24 Budget to 22-23 Actual
FACILITIES							
1620.160	Operations & Maintenance Staff	31.50	31.50	31.50	-	-	-
7140.160	Community Recreation Services	0.50	0.50	0.50	-	-	-
Total Facilities		32.00	32.00	32.00	-	-	-
INSTRUCTIONAL							
2110.120	Teaching-Regular School-Teachers K-5	85.80	88.00	86.00	2.20	0.20	(2.00)
2110.130	Teaching-Regular School-Teachers 6-12	107.20	107.65	111.65	0.45	4.45	4.00
2110.130	Teacher 6-12-Extra Period Overages	5.30	6.70	6.10	1.40	0.80	(0.60)
2250.151	Special Education-Elementary Teachers	9.00	9.00	11.00	-	2.00	2.00
2250.152	Special Education-Secondary Teachers	23.00	23.00	23.00	-	-	-
2250.156	Special Education-Speech Therapists	5.00	5.00	5.00	-	-	-
2250.157	Special Education-Occupational Therapists	2.00	2.00	2.00	-	-	-
2610.150	School Library & Audio Visual	3.00	3.00	3.00	-	-	-
2810.150	Guidance-Counselors	9.00	9.00	9.00	-	-	-
2820.150	Psychology-Psychologists	8.00	7.00	7.00	(1.00)	(1.00)	-
2825.150	Social Worker	2.00	2.00	2.00	-	-	-
Total Instructional		259.30	262.35	265.75	3.05	6.45	3.40
TEACHING ASSISTANTS, TECHNOLOGY, BUILDING MONITORS & NURSES							
2110.131	Teaching Assistants-Regular School	-	-	-	-	-	-
2250.131	Teaching Assistants-Special Education	7.20	9.00	10.00	1.80	2.80	1.00
2610.131	Teaching Assistants-School Library & AV	5.00	5.00	5.00	-	-	-
2630.160	Computer Assisted Instruction	2.00	2.00	2.00	-	-	-
2805.160	Attendance & Building Safety	2.00	2.00	2.00	-	-	-
2815.161	Health Services-Public School Nurses	6.00	6.00	6.00	-	-	-
2815.161.0	Health Services-Non Public School Nurses	-	-	-	-	-	-
Total TAs, Technology, Building Monitors & Nurses		22.20	24.00	25.00	1.80	2.80	1.00
GRAND TOTAL		361.90	367.65	373.05	5.75	11.15	5.40