Manhasset Public Schools

2022 - 2023

Proposed Budget

May 17, 2022

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I. SUMMARY

MANHASSET UFSD
PROPOSED BUDGET 2022- 2023
SUMMARY OF APPROPRIATIONS, REVENUES AND TAX LEVY

	BUDGET 2021-22	PROPOSED BUDGET 2022-23	$ VARIANCE	PERCENT VARIANCE	PERCENT OF 2022-23 BUDGET
GENERAL FUND APPROPRIATION	102,320,176	104,596,962	$ 2,276,786	2.23%	100%
Less:					
Estimated Revenue					
State Aid	5,099,650	5,094,178	(5,472)	-0.11%	
Total State Aid	5,099,650	5,094,178	(5,472)	-0.11%	4.87%
Other Tax Items, Including Payments in Lieu of Taxes	1,596,357	1,583,764	(12,593)	-0.79%	
Reimbursement from State for Intermediate Care Facility/Children's Residential Project	340,587	398,992	58,405	17.15%	
Transfer from Manhasset Public Library for Debt Service	1,023,000	1,026,500	3,500	0.34%	
Other Revenue	1,388,808	1,427,812	39,004	2.81%	
Total Other Revenue	4,348,752	4,437,068	88,316	2.03%	4.24%
Total Revenue	9,448,402	9,531,246	82,844	0.88%	
Assigned Fund Balance - Designated for Tax Levy	724,067	724,067	-	0.00%	0.69%
Total Estimated Revenue and Assigned Fund Balance	10,172,469	10,255,313	82,844	0.81%	
Amount to be Raised by Real Property Tax	$ 92,147,707	$ 94,341,649	$ 2,193,942	2.38%	90.20%

MANHASSET UFSD
2022 - 2023 COMPONENTS OF PROPOSED BUDGET AND TAX LEVY INCREASE

Components of the Proposed Budget Increase:	Proposed Budget		$ Inc./(Dec.)		% of Budget Inc./(Dec.)
Active Healthcare Expense	$ 8,805,543		$ 404,537		
Healthcare Declination Expense	330,400		56,458		
Retiree Healthcare Expense	3,934,377		156,379		
Medicare Reimbursement	1,400,000		150,000		
Total Healthcare Expenses	**14,470,320**		**767,374**		**0.75%**
Teacher Retirement System Contributions	4,750,976		276,946		
Employee Retirement System Contributions	933,713		(327,087)		
Total Retirement System Contributions	**5,684,689**		**(50,141)**		**-0.05%**
MEA Benefits Trust/MASA/Cabinet 403b Contributions	382,288		(27,738)		-0.03%
Payroll Taxes	4,030,223		21,779		0.02%
All Other Benefit Expenses	586,262		(23,513)		-0.02%
Total Benefits	**25,153,782**	**24%**	**687,761**	**30%**	**0.67%**
Compensation - MEA 22-23 Increment/Raise	35,993,045		1,025,237		
Compensation - MESPA 22-23 Increment/Raise	8,068,153		215,795		
Compensation - MASA 22-23 Raise	3,107,235		57,871		
Compensation - Administration and Confidentials 22-23 Raise	2,846,818		88,988		
Total Compensation - Increment and Raise	**50,015,250**		**1,387,891**		**1.36%**
Compensation - Net Decrease to Staff	(210,335)		(210,335)		-0.21%
Net Change in Staff Mix, Including Retirements and Allocations to Grants			(438,660)		-0.43%
Increase in Compensation - Non-Contractual	4,488,709		52,935		0.05%
Total Compensation, Adds to Staff, Change in Staff Mix	**54,293,624**	**52%**	**791,830**	**35%**	**0.77%**
Information Technology	2,875,453		199,896		0.20%
Curriculum and Instruction - other than compensation	437,400		(51,520)		-0.05%
Contract Transportation	5,679,363		489,954		0.48%
Special Education	4,300,446		199,937		0.20%
Pupil Services	671,788		98,682		0.10%
Debt Service and TAN Interest	3,905,323		(3,525)		0.00%
Facilities Other than compensation	3,315,653		(172,000)		-0.17%
Transfer to Repair Reserve	125,000		0		0.00%
All other items included in the budget	3,839,130		35,770		0.03%
	25,149,556	**24%**	**797,194**	**35%**	**0.79%**
2022-23 Proposed Budget	**$ 104,596,962**		**$ 2,276,786**		**2.23%**

MANHASSET UFSD
2022 - 2023 COMPONENTS OF PROPOSED BUDGET AND TAX LEVY INCREASE

Components of Proposed Tax Levy Increase:	**Proposed Tax Levy**	**Increase (Decrease)**	**% of Tax Levy Increase**
2022-23 Proposed Budget	**$ 104,596,962**	**$2,276,786**	**2.47%**
Revenue Other Than Property Taxes:			
State Aid	5,094,178	(5,472)	
Total State Aid	5,094,178	(5,472)	
Reimbursement from State for Intermediate Care Facility/Children's Residential Project	398,992	58,405	
Other Tax Items, Including Payments in Lieu of Taxes (see iv)	1,583,764	(12,593)	
Transfer from Manhasset Public Library for Debt Service	1,026,500	3,500	
Other Revenue	1,427,812	39,004	
Total Revenue Other Than Property Taxes	9,531,246	82,844	
Assigned Fund Balance - Designated for Tax Levy	724,067	0	
Estimated Revenues and Applied Fund Balance	10,255,313	82,844	**-0.09%**
2022-23 Proposed Tax Levy	**$ 94,341,649**	**$ 2,193,942**	**2.38%**
Fourteen Year Averages:			
2009-10 Budget Increase			0.87%
2010-11 Budget Increase			2.98%
2011-12 Budget Increase			2.49%
2012-13 Budget Increase			1.73%
2013-14 Budget Decrease			-1.03%
2014-15 Budget Increase			2.04%
2015-16 Budget Increase			2.79%
2016-17 Budget Increase			1.79%
2017-18 Budget Increase			2.05%
2018-19 Budget Increase			2.64%
2019-20 Budget Increase			3.25%
2020-21 Budget Increase			1.17%
2021-22 Budget Increase			1.65%
2022-23 Proposed Budget Increase			2.23%
Fourteen Year Average - Budget Increase			**1.90%**
2009-10 Tax Levy Increase			0.45%
2010-11 Tax Levy Increase			1.23%
2011-12 Tax Levy Increase			2.79%
2012-13 Tax Levy Increase			2.30%
2013-14 Tax Levy Increase			1.97%
2014-15 Tax Levy Increase			1.84%
2015-16 Tax Levy Increase			2.52%
2016-17 Tax Levy Increase			1.17%
2017-18 Tax Levy Increase			2.02%
2018-19 Tax Levy Increase			2.99%

MANHASSET UFSD
2022 - 2023 COMPONENTS OF PROPOSED BUDGET AND TAX LEVY INCREASE

2019-20 Tax Levy Increase	2.99%
2020-21 Tax Levy Increase	1.90%
2021-22 Tax Levy Increase	1.60%
2022-23 Proposed Tax Levy Increase	2.38%
Fourteen Year Average - Tax Levy Increase	**2.01%**

Facts About the Components of the Proposed Budget and Tax Levy Increase

The Proposed Budget

Benefits:

24% of the budget and 30% of the budget increase is attributable to increases in benefits, primarily healthcare. Family health insurance premiums are projected to increase 13.30% in 22-23, on a budget to budget basis. In addition, TRS retirement system contributions increased 5% as a result of an increase in the actuarially required contribution from 9.80% in 21-22 to 10.29% in 22-23. This is offset by a decrease in ERS retirement system contributions from 15.37% to 10.97%.

Compensation:

52% of the budget and 35% of the budget increase is attributable to employee compensation. The components of the compensation increase include contractual increment (step), raise, other contractual changes, as well as net adds to staff. Each is discussed below.

Increment and Raise:

The total budgeted increase in MEA (teacher) compensation for contractual increases for increment (step) and raise is $1,025,238. The MEA step averages 1.83% in 22-23. The MEA raise is 1.00% in 22-23.

The total budgeted increase in MESPA (support personnel) compensation for contractual step increases is $215,795. The MESPA step averages 1.90% in 22-23. The MESPA raise is 1.0% in 22-23.

The total budgeted increase in MASA (administrative personnel) is $57,871 and reflects a 1.5% increase, with two side letter agreements for higher raises for certain positions.

The total budgeted increase for all other staff is $88,988, and averages 1 to 2%, with higher raises for certain positions.

Net Additions to Staff:

The District's budget reflects net staff decrease of .49 FTEs budget-to-budget District-wide, including a net decrease of 4.47 FTE teachers, primarily 4.0 elementary classroom teachers, as section sizes return to pre-pandemic guidelines, and a net decrease of .4 FTE at the Secondary School; and a net increase of 3.98 FTE Support personnel, including the hiring of 5.65 FTE security aides previously contracted out, and a decrease of 2.10 FTE General Education and Special Education Teaching Assistants and Aides based on student needs, and the addition of a .43 school nurse to staff, on a part-time basis, in the health of Magen Israel, a new non-public school within the Districts boundaries. Details on the net decreases to staff are provided in the footnotes in the budget document.

Other Categories of Expense - Other Than Compensation:

Information Technology

The budget for information technology includes a number of initiatives detailed on page 47 of the budget document, and the related footnotes in the computer aided section of the budget. In particular, the District has increased the budget for cybersecurity measures in the wake of the cybersecurity attack on the District in September 2021.

Curriculum and Instruction

The budget for curriculum and instruction includes a number of curriculum initiatives detailed on pages 17-18 of the budget document. The provision for staff development has decreased, as the District has coompleted a number of curriculum initiatives over the past three years.

MANHASSET UFSD
2022 - 2023 COMPONENTS OF PROPOSED BUDGET AND TAX LEVY INCREASE

Contract Transportation

The increase in contract transportation relates to an assumed state mandated inflation factor of 4.4% and the addition of runs in 22-23 to new out-of-district schools, as well as

Special Education

The proposed budget provides services to 425 school age and 35 pre-school students. Most school-age children attend the public and non-public schools in Manhasset, however, certain students require placement in a school outside of the District recommended by the Committee on Special Education. While the total number of students budgeted to attend out-of-district schools decreased from 38 to 32, the average cost per pupil increased significantly, based on student needs.

Pupil Services:

Pupil services includes school counseling, the health offices, school psychologists and social workers. In 22-23, provision is made for increased costs to administer the Advanced Placement exams at an off-site location, and for school nurse services through an agency, as staffing shortages for substitute school nurses continues.

Debt Service and TAN Interest:

Over the last five years, the District has refinanced all debt that was eligible to be refinanced. On December 3, 2014, the District's voters approved a Capital Projects Bond Referendum for projects totaling $22,609,870 which is funded by up to $19,493,194 of bonds, and a transfer from the general fund of $466,676 (in lieu of budgeted debt service), $2.4 million of capital reserves and a $250,000 gift from the Manhasset School Community Association. The District issued $7.35 million in May 2016 at a net interest cost of 2.42%. The District issued $6 million in December 2016 at a net interest cost of 3.16%, and issued $5.5 million in June 2017 at a net interest cost of 2.72%. The district issued the final debt issuance of $643,194 pursuant to the 2014 Capital Projects in September 2018 at a net interest cost of 3.00%. In June 2019, the Manhasset Public Library refinanced its outstanding debt and issued $8.2 million at a net interest cost of 1.48%.

Facilities:

The decrease in the Facilities budget is due to the eimployment of security aides by the District. As noted above, these positions were previously contracted.

State Aid:

The increase in State Aid is primarily attributable to an increase in Foundation Aid, other expense-based aids.

Applied Fund Balance

Applied fund balance is the portion of the district's fund balance designated to reduce the tax levy. Since 2009-10, the District has applied $8.915 million to reduce the tax levy. In addition, in 2022-23, the District will apply $724,067 to reduce the tax levy.

MANHASSET UFSD
PROPOSED BUDGET 2022-2023
PROPERTY TAX REPORT CARD

	Budgeted 2021-22	Proposed Budget 2022-23	Percent Change
Total Budgeted Amount, Not Including Separate Propositions	$ 102,320,176	$ 104,596,962	2.23%
A. Proposed Tax Levy to Support the Total Budgeted Amount Net of Reserve[1]	92,147,707	94,341,649	
B. Tax Levy to Support Library Debt, if Applicable	-		
C. Tax Levy for Non-Excludable Propositions, If Applicable[2]	-		
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	-		
E. Total Proposed School Year Tax Levy (A+B+C-D)	92,147,707	94,341,649	2.38%
F. Permissable Exclusions to the School Tax Levy Limit	2,609,057	2,601,143	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions[3]	89,538,651	91,740,507	
H. Total Proposed Tax Levy for School Purposes, Excluding Permissable Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	89,538,650	91,740,506	
I. Difference: (G-H) (Negative Value Requires 60% Voter Approval)[2]	1	1	
Public School Enrollment	3,058	3,029	-0.95%
Consumer Price Index			4.70%

[1]Include any prior year reserve for tax levy, including interest

[2]Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

[3]For 2022-23, includes any carryover from 2021-22 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2021-22	Estimated 2022-23
Adjusted Restricted Fund Balance	3,675,545	1,800,545
Assigned Appropriated Fund Balance	964,890	724,067
Adjusted Unrestricted Fund Balance	5,017,808	4,183,878
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.90%	4.00%

MANHASSET UFSD
PROPOSED BUDGET 2022-2023
PROPERTY TAX REPORT CARD

Schedule of Reserves

Reserve Type	Reserve Name	Reserve Description	3/31/22 Actual Balance	6/30/22 Estimated Balance	Intended Use of Reserve in the 2022-23 School Year
Capital	2010 Capital Reserve Fund	For the cost of any object or purpose for which bonds may be issued.	$1,216,873	$316,873	It is anticipated that $.9 million will be used to complete capital projects if authorized by the voters on May 17, 2022.
Capital	2018 Capital Reserve Fund	For the cost of any object or purpose for which bonds may be issued.	$2,178,929	$1,078,929	It is anticipated that $2.1 million will be used to complete capital projects if authorized by the voters on May 17, 2022 and that $1 million will be added to the reserve at 6/30/22.
Repair	Repair Reserve	For the cost of repairs to capital improvements or equipment	$279,743	$404,743	None at this time
Workers Compensation	Workers Compensation	For self insured Workers Compensation and Benefits	$0	$0	None
Unemployment Insurance	Unemployment Insurance	For reimbursement to the State Unemployment Insurance Fund	$0	$0	None
Retirement Contribution	Retirement Contribution	For employer retirement contributions to the State and Local Employees' Retirement System	$0	$0	None at this time

MANHASSET UFSD
PROPOSED BUDGET 2022-2023
PROPERTY TAX REPORT CARD

Total Budgeted Amount is the total amount of the approved general fund budget for 2021-22 and the total amount of the proposed general fund budget for 2022-23.

Proposed Tax Levy to Support the Total Budgeted Amount is the actual tax levy for 2021-22 and proposed tax levy for 2022-23, which reflects the total spending minus all other general fund revenues budgeted to be received by the District.

Total Proposed School Year Tax Levy is the actual tax levy for 2021-22 and the proposed tax levy for 2022-23.

Permissable Exclusions to the School Tax Levy Limit include the tax levy for budgeted expenses for debt service issued pursuant to capital projects and related equipment and the District's energy performance contract, less anticipated building aid to be received from the State.

School Tax Levy Limit, Excluding Levy for Permissable Exclusions is determined pursuant to the tax levy cap calculation. It is based on the prior year tax levy adjusted for growth in tax levy base as determined by the NYS Office of Real Property Services of 1.0043% in 2021-22 and 1.0039% in 2022-23, plus prior year payments in lieu of taxes, less prior year permissible exclusions. The resultant sum is then increased by the allowable growth factor as determined by the NYS Office of State Comptroller of 1.23% in 21-22 and 2.0% in 2022-23.

Difference is the amount under or over the Allowable Tax Levy Limit. The 2022-23 calculation yields a maximum allowable tax levy increase of 2.38%. Under this scenario, because the proposed tax levy is equal to the maximum allowable increase, the voter threshold necessary for approval of the 2022-23 budget is a simple majority.

Public School Enrollment is the number of children enrolled in the district on the date in October 2021 specified by the New York State Education Department and number of children anticipated to be enrolled for 2022-23, as detailed on Tables I and II in the Appendix to this document.

Consumer Price Index is the percentage increase from January 1, 2021 to December 31, 2021.

Adjusted Restricted Fund Balance is the part of the general fund balance legally retained by the District that may be used only for very specific purposes and not used for tax reduction in the next upcoming year. In Manhasset, these include the Reserve for Worker's Compensation, Reserve for Unemployment Insurance, Reserve for Retirement Contribution, Reserve for Repairs and the 2010 and 2018 Capital Reserves.
Assigned Appropriated Fund Balance is the portion of the general fund balance that is used for tax reduction in the next fiscal year. In 2021-22, the District applied $724,067, and in 2022-23, the District will apply $724,067.

Adjusted Unrestricted Fund Balance is the portion of the general fund balance which is uncommitted and not used to reduce real property taxes in the next fiscal year. Real Property Tax Law Section 1318 was amended by the Laws of 2007 to increase the limit placed on school districts' allowable unreserved, undesignated fund balance to 4% of the budget. The Property Tax Report Card reflects the District's current plan to maintain unreserved, unappropriated fund balance to 4% of the 2022-23 budget, in accordance with the guidelines of Section 1318. In 2021-22, the District determined to retain $925,000, or .09% of adjusted unrestricted fund balance, as assigned and designated to cover expenses assiciated with the 2021-22 COVID-19 Reopening Plan and to enhance systems in the wake of the cybersecurity attack on the District in September 2021.

Reserves:

2010 Capital Reserve: $.9 million of the 2010 Capital Reserve is anticipated to be transferred to the Capital Projects fund at June 30, 2022 pursuant to the voter approved 2019 Capital Projects.

2018 Capital Reserve: It is anticipated that $2.1 million will be used to complete capital projects if authorized by the voters on May 17, 2022 and that the District will add approximately $1 million to the 2018 Capital Reserve at June 30, 2022.

Repair Reserve: The General Fund bedget for 2021-22 and 2022-23 includes a transfer to Repair Reserve of $125,000. The balance in the Repair Reserve is anticipated to remain stable at June 30, 2022.

MANHASSET UFSD
PROPOSED BUDGET 2022 - 2023
DETAILS OF THE CALCULATION OF THE TAX LEVY CAP

	Calculation of Maximum Allowable Tax Levy	Components of Maximum Allowable Tax Levy Increase
Prior Year (2021-22) Tax Levy	$ 92,147,707	
Tax Base Growth Factor Determined by NYS Office of Real Property Services	1.0039	
Adjusted Tax Levy Base	92,507,083	359,376
ADD: 2021-22 Payments In Lieu of Taxes (PILOTs) - see footnotes below	1,596,357	1,596,357
Subtract: Prior Year (2021-22) Exclusions:		
Tax Levy for Capital Expenditures:		
Debt Service/Transfer to Capital Projects	2,528,194	
Less Building Aid	(292,273)	
District Share of BOCES Capital Expenditures	97,482	
Energy Performance Contract	275,654	
	2,609,057	(2,609,057)
Adjusted Prior Year (2021-22) Tax Levy	91,494,383	
Allowable Growth Factor Determined by NYS Office of State Comptroller	1.0200	
	93,324,271	1,829,888
SUBTRACT: 2022-23 Payments In Lieu of Taxes (PILOTs) - see footnotes below	(1,583,764)	(1,583,764)
Tax Levy Limit Before Current Year Exclusions	91,740,507	
Add: Current Year (2022-23) Exclusions:		
Tax Levy for Capital Local Expenditures:		
Debt Service/Local Capital Expenditures	2,521,169	
Less Building Aid	(292,273)	
District Share of BOCES Capital Expenditures	96,593	
Energy Performance Contract	275,654	
	2,601,143	2,601,143
Add: Tax Levy Necessary for Pension Contributions Caused by Growth in the System Average Actuarial Contribution Rate (ERS) or Normal Contribution Rate (TRS) in Excess of 2 Percentage Points	0	0
Total Exclusions	2,601,143	
2022-23 Tax Levy Limit, Adjusted for Transfers, Plus Exclusions (i.e., 2022-23 Maximum Allowable Tax Levy)	**$ 94,341,650**	
2022-23 Maximum Allowable Tax Levy $ Increase		**$ 2,193,943**
Maximum Allowable Tax Levy to Tax Levy % Increase		**2.38%**
Resulting 2022-23 Budget to Stay Within Maximum Allowable Tax Levy Increase, After Accounting for Other Revenues and Assigned Appropriated Fund Balance	**$ 104,596,963**	
Resulting $ Increase from Prior Year Budget to Stay Within Maximum Allowable 2022-23 Budget Increase, After Accounting for Other Revenues and Assigned Appropriated Fund Balance		**$ 2,276,787**
Maximum Allowable Budget to Budget % Increase		**2.23%**

MANHASSET UFSD
PROPOSED BUDGET 2022 - 2023
DETAILS OF THE CALCULATION OF THE TAX LEVY CAP

Actual 2022-23 Proposed Tax Levy	**$ 94,341,649**	
Difference Between Tax Levy Limit, Plus Exclusions and Proposed Tax Levy		**$1**
Actual 2022-23 Proposed Budget	**$ 104,596,962**	
Difference Between Resulting 2022-23 Budget to Stay Within Maximum Allowable Tax Levy Increase, After Accounting for Other Revenues and Assigned Fund Balance, and 2022-23 Proposed Budget		**$1**

Definitions utilized in the tax levy cap calculation pursuant to Chapter 97 of the Laws of 2011:

Tax Base Growth Factor: The percentage increase in the full value of taxable real property in the District as a result of physical or quantity change (e.g., new construction, additions and improvements to real property) as determined by the NYS Tax and Finance Department Office of Real Property Services.

Payments in Lieu of Taxes (PILOTs): Payments made to the District by entities in the District that are otherwise tax exempt, including **LIPA PILOTS**.

Capital Local Expenditures: Tax levy for budgeted expenses for debt service issued pursuant to capital projects and related equipment and the District's energy performance contract, less building aid.

Allowable Growth Factor: The lessor of 2% or the annual change in the Consumer Price Index measured at December 31. The change in CPI at December 31, 2021 was 4.7%. Thus, the allowable growth factor for 2022-23 is 2.0%.

Tax Levy Limit Before Current Year Exclusions: As calculated on iv, the tax levy limit is reportable to the NYS Office of State Comptroller by March 1st of each year, and is prior to the addition of current year (2022-23) permissible exclusions.

Exclusion for Pension Contributions: This exclusion applies only when Teacher Retirement System ("TRS") and/or Employee Retirement System ("ERS") contribution rates increase by more than 2 percentage points over the prior year. In 2022-23, this exclusion does not apply to either TRS or ERS, where the TRS contricution rates increased from 9.80% to 10.29% and the ERS contribution rates decreased from 15.37% to 10.97%.

Maximum Allowable Tax Levy Increase: The calculation yielded a maximum allowable tax levy increase of 2.38% or $2,193,943, and the proposed tax levy increase is 2.38% or $2,193,942. Under this scenario, because the proposed tax levy is $1 less than the maximum allowable increase, the voter threshold necessary for approval of the budget is 50% + 1 vote.

MANHASSET UFSD
PROPOSED CONTINGENT BUDGET 2022- 2023
SUMMARY OF APPROPRIATIONS, REVENUES AND TAX LEVY*

	BUDGET 2021-22	PROPOSED BUDGET 2022-23	$ VARIANCE	PERCENT VARIANCE
GENERAL FUND APPROPRIATION	102,320,176	102,403,020	$ 82,844	0.08%
Less:				
Estimated Revenue				
State Aid	5,099,650	5,094,178	(5,472)	-0.11%
Total State Aid	5,099,650	5,094,178	(5,472)	-0.11%
Other Tax Items, Including Payments in Lieu of Taxes	1,596,357	1,583,764	(12,593)	-0.79%
Reimbursement from State for Intermediate Care Facility/Children's Residential Project	340,587	398,992	58,405	17.15%
Transfer from Manhasset Public Library for Debt Service	1,023,000	1,026,500	3,500	0.34%
Other Revenue	1,388,808	1,427,812	39,004	2.81%
Total Other Revenue	4,348,752	4,437,068	88,316	2.03%
Total Revenue	9,448,402	9,531,246	82,844	0.88%
Assigned Fund Balance - Designated for Tax Levy	724,067	724,067	-	0.00%
Total Estimated Revenue and Assigned Fund Balance	10,172,469	10,255,313	82,844	0.81%
Amount to be Raised by Real Property Tax	$ 92,147,707	$ 92,147,707	$ -	0.00%

***Under the tax levy cap legislation, if a contingency budget was ultimately adopted, the resulting tax levy may not exceed the prior year's tax levy. Under a contingent budget, reductions of $2,193,942 would be required to be made to the 2022-23 Proposed Budget.**

MANHASSET UFSD
PROPOSED 2022-2023 REVENUE
DETAILS OF STATE AID AND OTHER REVENUE

	2021-22 Budget	2022-23 Proposed Budget	$ Variance	% Variance
STATE AID:				
State Aid - Foundation Aid	$ 2,858,150	$ 2,943,894	85,744	3.00%
High Tax Aid	215,117	215,117	-	0.00%
BOCES Aid	625,847	651,054	25,207	4.03%
Building Aid (Re: Bond Referendum Projects)	292,273	292,273	-	0.00%
All other	1,108,263	991,840	(116,423)	-10.50%
Total State Aid	5,099,650	5,094,178	(5,472)	-0.11%
Reimbursement from State for Intermediate Care Facility/Children's Residential Project	340,587	398,992	58,405	17.15%
Total Due From State	5,440,237	5,493,170	52,933	0.97%
OTHER REVENUE:				
Other Tax Items, Including Payments in Lieu of Taxes	1,596,357	1,583,764	(12,593)	-0.79%
Charges for Health Services	666,663	699,089	32,426	4.86%
Use of Money and Property	75,000	70,000	(5,000)	-6.67%
Miscellaneous	647,145	658,723	11,578	1.79%
Total Other Revenue	2,985,165	3,011,576	26,411	0.88%
Transfer from Public Library for Debt Service	1,023,000	1,026,500	3,500	0.34%
Total Transfers	1,023,000	1,026,500	3,500	0.34%
Total Estimated Revenue	$ 9,448,402	$ 9,531,246	$ 82,844	0.88%

MANHASSET UFSD PROPOSED BUDGET 2022-2023
ALLOCATION OF GENERAL FUND APPROPRIATION AND REVENUE AND ASSIGNED FUND BALANCE

GENERAL FUND APPROPRIATION	BUDGET 2021 - 2022		PROPOSED BUDGET 2022 - 2023	
BUDGET COMPONENTS	**AMOUNT**	**% OF BUDGET**	**AMOUNT**	**% OF BUDGET**
General Support	3,655,316	3.57%	3,773,475	3.61%
Building and Grounds	6,639,008	6.49%	6,788,945	6.49%
Regular Instruction	45,220,395	44.19%	45,748,362	43.74%
Special Education	12,651,663	12.36%	12,951,053	12.38%
Transportation	5,373,924	5.25%	5,871,022	5.61%
Debt Service - TAN	82,000	0.08%	82,000	0.08%
Employee Benefits	24,466,021	23.91%	25,153,782	24.05%
Interfund Transfers	4,231,848	4.14%	4,228,323	4.04%
Total General Fund Appropriation	**$ 102,320,176**	**100%**	**$ 104,596,962**	**100%**

REVENUE AND ASSIGNED FUND BALANCE	BUDGET 2021 - 2022		PROPOSED BUDGET 2022 - 2023	
REVENUE COMPONENTS	**AMOUNT**	**% OF BUDGET**	**AMOUNT**	**% OF BUDGET**
State Aid	$ 5,099,650	4.98%	$ 5,094,178	4.87%
Reimbursement from State for Intermediate Care Facility/ Children's Residential Project	340,587	0.33%	398,992	0.38%
Other Tax Items, Including Payments in Lieu of Taxes	1,596,357	1.56%	1,583,764	1.51%
Transfer from Public Library for Debt Service	1,023,000	1.00%	1,026,500	0.98%
Other	1,388,808	1.36%	1,427,812	1.37%
Total Estimated Revenue	**$ 9,448,402**	**9.23%**	**$ 9,531,246**	**9.11%**
Assigned Fund Balance - Designated for Tax Levy	724,067	0.71%	724,067	0.69% *
Total Revenue and Assigned Fund Balance	**$ 10,172,469**	**9.94%**	**$ 10,255,313**	**9.80%**
Amount to Be Raised by Property Tax	**$ 92,147,707**	**90.06%**	**$ 94,341,649**	**90.20%**

II. 2022-2023 EXPENDITURE PLAN

A 1010 BOARD OF EDUCATION

					Expenditures*** 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$66,835	$52,924	$59,969		$7,045	13.3%
1010	161	09	62	Salaries - Clerical (.40, .40, .40, .40)*	39,996	23,852	30,897	5**	7,045	29.5%
1010	169	09	62	Overtime - Clerical	0	0	0	1	0	0.0%
1010	401	09	62	Association Memberships	15,018	15,725	15,725	2	0	0.0%
1010	402	09	62	Mandated Board Workshops	0	750	750		0	0.0%
1010	420	09	62	Miscellaneous Contractual	900	950	950	3	0	0.0%
1010	491	09	62	BOCES Services - *Board Docs*	10,531	10,847	10,847	4	0	0.0%
1010	503	09	62	Supplies - Non Instructional	390	400	400		0	0.0%
1010	506	09	62	Meetings/District Events	0	400	400		0	0.0%

1. **The District strictly limits the use of clerical overtime. Any clerical overtime incurred is centrally administered by the Office of the Superintendent.**
2. **Includes NYS School Board Association dues and the Nassau Suffolk School Boards Association. Membership in these organizations is essential.**
3. **Miscellaneous Contractual includes policy manual updates. 18-19 included the retention of a facilitator for the Superintendent's Town Hall.**
4. **The District contracts through Nassau BOCES for BoardDocs, a web-based service that enables the District to enhance aspects of the governance process and communications between Administration, the Manhasset community, and the Board of Education.**
5. **Increase reflects existing staff reassigned as assistant to the Superintendent.**

*** Key to all parenthetical information: (20-21 Actual Full Time Equivalent, 21-22 Budgeted Full Time Equivalent, 21-22 Actual Full Time Equivalent, 22-23 Budgeted Full Time Equivalent).**

**** NOTE: Central Office employees are not affiliated with a collective bargaining unit and have received salary increases of generally 2% in 20-21 and 21-22, with certain employees receiving additional salary adjustments. The 22-23 budget generally provides for a 2% salary increase for these employees, with certain employees receiving additional salary adjustments.**

The District has collective bargaining agreements with the Manhasset Administrators and Supervisors Association (MASA), the Manhasset Education Association (MEA) and the Manhasset Educational Support Personnel Association (MESPA). The MASA five-year contract expires on June 30, 2025 and includes a raise of 1.5% in each year. The three-year contract with the MEA expires on June 30, 2024 and includes full increment and a 1.25%, 1.00%, and 1.00% raise in 21-22, 22-23, and 23-24, respectively. The four-year contract with the MESPA expires on June 30, 2023 and includes full increment and a 1.25%, 1.00%, and 1.00% raise in 20-21, 21-22, and 22-23, respectively.

*****NOTE: Actual expense experience in 20-21 is impacted in many areas by the COVID-19 pandemic. Please refer to the District's Reopening Plan and the District Wide Safety Plan on the District's website for details on the District's response to the COVID-19 pandemic. The 21-22 and 22-23 Budgets are based on the assumption of a return to normal operations.**

A1040 DISTRICT CLERK

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23	$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$13,717	$13,718	$14,270	$552	4.0%
1040	161	09	62	Stipend - District Clerk	13,717	13,718	14,270	552	4.0%

A 1060 DISTRICT MEETINGS [1]

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$40,761	$39,895	$36,845		($3,050)	-7.6%
1060	169	09	62	Overtime - Clerical	2,969	5,000	5,000	2	0	0.0%
1060	417	09	62	Rental - Equipment (Voting Machines)	1,600	1,750	1,750	3	0	0.0%
1060	418	09	62	District Postage	0	6,000	0	7	(6,000)	100.0%
1060	419	09	62	Advertising (Notice of Election)	17,458	8,100	11,050	6	2,950	36.4%
1060	420	09	62	Miscellaneous Contractual	1,151	2,000	2,000	4,6	0	0.0%
1060	491	09	62	BOCES Services	12,665	13,045	13,045	5	0	0.0%
1060	503	09	62	Supplies - Non Instructional	4,918	4,000	4,000	7	0	0.0%

1. **Includes expenses related to the budget and other school district votes.**
2. **Includes District staff overtime on the day of the vote.**
3. **Includes rental cost of optical scan voting machines.**
4. **Includes non-District staff wages on the day of the vote.**
5. **Voter registration system for budget vote.**
6. **Advertising and Miscellaneous Contractual reflect the cost of translation of vote-related material pursuant to the requirements of the Voting Rights Act, which requires all school districts in Nassau County provide certain information related to school district elections and budget votes in English and Spanish. Increase reflects expense experience.**
7. **Includes postage and envelopes for absentee ballots. In 19-20, the budget vote was conducted fully by absentee ballot. The budgeted funds are no longer required.**

1000 TOTAL BOARD OF EDUCATION					***$121,313***	***$106,537***	***$111,084***		***$4,547***	***4.3%***

A 1240 SUPERINTENDENT OF SCHOOLS

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$369,576	$357,723	$350,451		($7,272)	-2.0%
1240	150	09	63	Salary - Superintendent of Schools (1.0, 1.0, 1.0, 1.0)	296,898	286,845	275,000	3	(11,845)	-4.1%
1240	161	09	63	Salaries - Clerical (.60, .60, .60, .60)	67,968	35,778	46,351	2	10,573	29.6%
1240	163	09	63	Substitutes - Clerical	57	0	0	1	0	0.0%
1240	169	09	63	Overtime - Clerical	0	22,500	22,500	1	0	0.0%
1240	400	09	63	Travel - District Related	0	6,000	0	3	(6,000)	-100.0%
1240	401	09	63	Association Memberships	3,695	3,700	3,700		0	0.0%
1240	420	09	63	Miscellaneous Contractual	0	500	500		0	0.0%
1240	503	09	63	Supplies - Non Instructional	958	1,500	1,500		0	0.0%
1240	506	09	63	Meetings - Events	0	900	900		0	0.0%

1. **The District strictly limits the use of clerical substitutes and clerical overtime. Any clerical overtime incurred is centrally administered by the Office of the Superintendent and charged to the department when incurred.**
2. **See NOTE 5 on page 1.**
3. **A new Superintendent was appointed effective July 11, 2022. Mileage reimbursement is not part of the contract in 22-23.**

A 1310 BUSINESS ADMINISTRATION

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$809,510	**$857,415**	**$909,053**		**$51,638**	**6.0%**
1310	150	09	64	Salary - Deputy Supt. For Business & Operations (1.0, 1.0, 1.0, 1.0)	277,715	238,772	262,140	6	23,368	9.8%
1310	151	09	64	Salary - Manager Business Operations (1.0, 1.0, 1.0, 1.0)	110,377	108,461	111,233	5	2,772	2.6%
1310	161	09	64	Salaries - Clerical (5.0, 6.5, 6.5, 6.5)	334,947	466,280	489,528	5	23,248	5.0%
1310	162	09	64	Salaries - Bookroom & Fixed Assets	6,209	6,003	6,003	1	0	0.0%
1310	163	09	64	Substitutes - Clerical	0	0	0	2	0	0.0%
1310	169	09	64	Overtime - Clerical	40,073	0	0	2	0	0.0%
1310	204	09	64	Equipment - Non Instructional	0	500	500		0	0.0%
1310	400	09	64	Travel - District Related	35	150	150		0	0.0%
1310	401	09	64	Association Memberships	1,000	1,650	1,650		0	0.0%
1310	416	09	64	Copier Lease	1,895	1,895	1,895	6	0	0.0%
1310	420	09	64	Miscellaneous Contractual	30,890	27,292	29,292	3	2,000	7.3%
1310	448	09	64	Prof. Fees & Charges	3,756	3,500	3,750	4	250	7.1%
1310	503	09	64	Supplies - Non Instructional	2,613	2,912	2,912		0	0.0%
1310	506	09	64	Meetings/Events	0	0	0		0	0.0%

1. **Reflects in-house administration of textbook distribution to certain non-public school students.**
2. **The District strictly limits the use of clerical substitutes and clerical overtime. Any clerical overtime incurred is centrally administered by the Office of the Superintendent. See Note 5. Overtime incurred in the Business Office in 20-21 reflects the impact on operations from the COVID-19 pandemic.**
3. **Reflects cost of Finance Manager's nVision Accounting, Human Resources and Accounts Payable System, ACORN Payroll Printing System, and an app version upgrade for the Real Asset Management System. Increase reflects expense experience.**
4. **Reflects expenses related to preparation of 1095s related to the requirements of the Affordable Care Act.**
5. **See NOTE on page 1. In 21-22, planned increases in Business Office staff include a 2.0 FTE in the payroll office, previously a 1.5 FTE, and an additional accountant to balance the work load in the department. 22-23 increase includes provision for staff promotions.**
6. **Increase includes per diem pay for transition training and assistance with a potential bond referendum, as the incumbent is retiring effective June 30, 2022.**

A 1320 AUDITING

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$137,998	**$123,394**	**$126,060**		**$2,666**	**2.2%**
1320	161	09	64	Salary - Claims Auditor (.71, .71, .71, .71)	43,070	43,294	44,160	1	866	2.0%
1320	420	09	64	Misc. Contractual	1,500	9,300	9,300	2	0	0.0%
1320	448	09	64	Professional Fees (External Auditor)	40,200	40,800	42,600	3	1,800	4.4%
1320	458	09	64	Internal Auditor	53,228	30,000	30,000	4	0	0.0%

1. **Reflects review services related to the District's disbursements, among other audit review responsibilities, as required by NYS regulations. See also NOTE on page 1.**
2. **Reflects expenses related to an actuarial study required by Governmental Accounting Standards Boards Statement No. 45 and GASB 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, included in the District's audited financial statements.**
3. **Reflects services related to the District's external audit as required by NYS regulations.**
4. **Reflects projected scope of internal audit function, which function is required by NYS regulations.**

A 1325 TREASURER

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$155,496	$145,000	$147,900		$2,900	2.0%
1325	161	09	64	Salary - District Treasurer (1.0, 1.0, 1.0, 1.0)	155,496	145,000	147,900	1	2,900	2.0%

1. Salary decrease in 21-22 reflects retirement.

A 1345 PURCHASING

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$21,192	$22,958	$9,964		($12,994)	-56.6%
1345	161	09	64	Stipend - Purchasing Agent	12,735	12,989	0	1	(12,989)	-100.0%
1348	169	09	64	Overtime - Clerical Purchasing Agent	0	0	0		0	0.0%
1345	419	09	64	Advertising (Bids)	197	1,000	1,000		0	0.0%
1345	448	09	64	Professional Fees & Charges (District Bidding Services)	7,810	7,964	7,964		0	0.0%
1345	491	09	64	BOCES Services (Co-operative Bidding Services)	450	1,005	1,000		(5)	-0.5%

1. In 20-21 and 21-22 the duties are performed by the Business Manager, who is paid a stipend as Purchasing Agent. In 22-23, a staff member added to the Business Office in 21-22 will assume the duties as part of their job responsibilities.

A 1380 FISCAL AGENT

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$18,915	$15,615	$17,000		$1,385	8.9%
1380	448	09	64	Professional Fees & Charges	18,915	15,615	17,000	1	1,385	8.9%

1. In Fall 2020 and Fall 2021, the District borrowed $12 million and $12.5 million, respectively, under Tax Anticipation Notes and incurred $18,915 and $16,690, respectively, in professional and filing fees of $16,690 related thereto. It is anticipated the District will continue utilizing tax anticipation notes in 22-23.

1300 TOTAL FINANCE					*$1,143,111*	*$1,164,382*	*$1,209,977*		*$45,595*	*3.9%*

1420 LEGAL

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$589,268	$395,680	$395,680		$0	0.0%
1420	429	09	27	Legal Services, Special Ed.	16,945	125,000	125,000	1	0	0.0%
1420	445	09	65	General Retainer	61,200	61,200	61,200		0	0.0%
1420	446	09	65	General Legal Services	110,007	134,480	134,480	2	0	0.0%
1420	447	09	65	Legal Services, Labor Relations	401,116	75,000	75,000	3	0	0.0%

1. Includes consultation with legal counsel on special education matters, including impartial hearings conducted pursuant to due process demands related to the recommendations of the Committee on Special Education.
2. Includes consultations with legal counsel on a myriad of issues in addition to those covered by the general retainer. Includes contractual review and advice related thereto, student matters, adversarial proceedings, compliance issues, etc.
3. Includes legal fees related to negotiations with the District's collective bargaining units and consultations with counsel on matters concerning these agreements, and other matters concerning the District's personnel. The MESPA collective bargaining agreement was finalized in 20-21. The MEA and MASA contracts were renegotiated in 20-21. In addition, in 20-21, legal fees were incurred for multiple other personnel matters, including personnel issues related to the COVID-19 pandemic.

A 1430 PERSONNEL

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$459,273	$383,006	$388,555		$5,549	1.4%
1430	150	09	65	Salaries - Assistant Administrator (1.0, 1.0, 1.0, 1.0)	147,481	145,000	147,175	1	2,175	1.5%
1430	161	09	65	Salaries - Clerical (3.0, 3.0, 3.0, 3.0)	218,863	178,981	182,189		3,208	1.8%
1430	163	09	65	Substitutes - Clerical	0	0	0		0	0.0%
1430	169	09	65	Overtime - Clerical	45,921	0	0	2	0	0.0%
1430	204	09	65	Equipment - Non Instructional	0	0	0		0	0.0%
1430	400	09	65	Travel - District Related	0	1,100	1,100		0	0.0%
1430	401	09	65	Association Memberships	100	475	475		0	0.0%
1430	416	09	65	Copier Lease	5,021	5,021	5,021		0	0.0%
1430	419	09	65	Advertising (Recruitment)	0	2,000	2,000	5	0	0.0%
1430	420	09	65	Miscellaneous Contractual	16,090	17,025	17,025	3	0	0.0%
1430	426	09	65	Employee Physicals	900	8,000	8,000	4	0	0.0%
1430	491	09	65	BOCES Services	23,265	23,754	23,920	5	166	0.7%
1430	503	09	65	Supplies - Non Instructional	329	750	750		0	0.0%
1430	506	09	65	Meetings - Events	1,303	900	900		0	0.0%

1. **See NOTE on page 1. Decrease in 21-22 reflects retirement.**
2. **The District strictly limits the use of clerical overtime and clerical substitutes wherever possible. Any clerical overtime incurred is centrally administered by the Office of the Superintendent. Overtime incurred in 20-21 reflects the impact on the Personnel Office from the COVID-19 pandemic.**
3. **Includes VeriTime, a time and attendance management system (with training) that integrates with AESOP (see below). The system has automated employee time and attendance data capture and proper tracking of compliance with the Affordable Care Act.**
4. **The District refers staff to outside physicians for medical evaluations as appropriate.**
5. **Includes teacher certification services and negotiations information services and expenses related to an online substitute management system (AESOP) and for an online employee application system (OLAS). The use of AESOP allowed the District to eliminate substitute callers at the elementary schools. The use of OLAS reduced the budget for advertising costs for open staff positions.**

A 1460 RECORDS MANAGEMENT

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$11,017	$13,688	$13,688		$0	0.0%
1460	161	09	65	Stipend - Records Management	0	0	0	1	0	0.0%
1460	204	09	65	Equipment - Non Instructional	0	0	0		0	0.0%
1460	420	09	65	Miscellaneous Contractual	844	3,000	3,000	2	0	0.0%
1460	491	09	65	BOCES Services	9,891	10,188	10,188	2	0	0.0%
1460	503	09	65	Supplies - Non Instructional	282	500	500		0	0.0%

1. **These responsibilities have been transferred to the position of District Clerk.**
2. **Includes records retention services, blueprinting, and microfilming of student records. The District has contracted with BOCES for electronic access and storage of personnel records. Provision is also made to annually digitize and store new personnel records.**

A 1480 CENTRAL REGISTRATION & PUBLIC INFO.

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$116,281	$142,124	$146,999		$4,875	3.4%
1480	157	09	65	In-House Translation - Registration	0	2,000	2,000		0	0.0%
1480	160	09	65	Central Registration - Clerical (1.0, 1.0, 1.0, 1.0)	56,833	59,630	60,828		1,198	2.0%
1480	169	09	65	Central Registration - Overtime	8,472	10,000	10,000	3	0	0.0%
1480	204	09	65	Equipment	0	0	0		0	0.0%
1480	400	09	65	Travel - District Related	0	0	0		0	0.0%
1480	401	09	65	Association Memberships	0	100	100		0	0.0%
1480	415	09	65	Printing	5,388	16,000	16,000	1	0	0.0%
1480	416	09	65	Copier Lease	803	803	803		0	0.0%
1480	418	09	65	Postage	1,290	7,000	10,000	1	3,000	42.9%
1480	420	09	65	Misc. Contractual	4,109	5,000	5,000	2	0	0.0%
1480	448	09	65	Professional Fees & Charges	0	0	0		0	0.0%
1480	491	09	65	BOCES - Community & Registration Translations	39,387	41,291	41,968	4	677	1.6%
1480	503	09	65	Supplies - Non Instructional	0	300	300		0	0.0%
1480	505	09	65	Professional Literature	0	0	0		0	0.0%
1480	506	09	65	Meetings - Events	0	0	0		0	0.0%

1. **Reflects printing fees for the budget brochure and the school calendar. In 20-21, the District did not incur the expense of printing the school calendar, nor related postage.**
2. **Includes membership in SCOPE and translation services provided by outside contractors. See footnote 4.**
3. **The Central Registration office workload is such that overtime is required at certain times of the year.**
4. **In 15-16, new CR154 regulations adopted by the State Education Department expanded the District's requirement to provide translation services at District meetings and in District notifications. Translation services are provided through BOCES. In addition, the District uses in-house staff in certain circumstances. In addition, the District utilizes Syntax through Nassau BOCES to provide comprehensive communications services, including budget brochure, school calendar and communications initiatives: newsletters, press and video news releases, website updates, and strategic communications consultations.**

1400 TOTAL LEGAL, PERSONNEL AND COMMUNITY					***$1,175,839***	***$934,498***	***$944,922***		***$10,424***	***1.1%***

A 1620 OPERATION OF PLANT -- SUMMARY NOTES

In this 22-23 budget, the District continues to provide significant funds to address repair projects and its aging infrastructure. Because of the COVID-19 pandemic, several projects planned for 20-21 and 21-22 were not completed, and rolled over to 22-23. In addition to typical repair projects, 22-23 includes 10 classroom renovations pursuant to the District's initiative to redesign classrooms for collaborative learning, whereby Kindergarten (instead of 4th grade) classrooms at Munsey Park and Shelter Rock (5th and 6th grades and two of three elementary special education classrooms were completed in 19-20 and 18-19, respectively) will be redesigned, and provision for certain in-house projects described below. In the 19-20 budget, the District established a Transfer to Repair Reserve budget line item for $125,000 to build the District's capacity to address emergency repairs to our aging infrastructure (see page 67.) The 20-21 Budget zeroed out the transfer line and instead budgeted the funds in the Facilities budget. The Equipment and Repairs were increased by $186,338 and were used to replace the main playground at Munsey Park in 20-21. In the 21-22 budget, Equipment and Repair lines are reduced at Munsey Park accordingly and $125,000 was again budgeted as Transfer to Repair Reserve. In 22-23, as part of a Capital Projects Proposition subject to voter approval, the Kindergarten playground at Shelter Rock will be renovated, among other athletic related projects.

FOOTNOTES:

1. Reflects program to invest in District's infrastructure, equipment, furnishings and repair and maintenance thereon, District-wide. The District-wide budget is allocated as projects warrant. District-wide security enhancements continue to be made in the wake of the Sandy Hook and Parkland tragedies. In 19-20 and again in 20-21, furniture, equipment and repair budgets were increased across all buildings. These line items are maintained in 21-22 and 22-23, except as noted above for the Munsey Park Playground project.

Re: Equipment can include wet/dry vacuums, floor scrubbers, backpack vacuums, high-speed buffers, blinds, security-related equipment, vehicles and other custodial maintenance equipment and AEDs, and equipment for certain capital projects. Furniture and furnishings can include instruction-related tables, desks and chairs, etc. In 22-23, provision is made at each school for in-house projects, equipment, and furniture and furnishings, including 10 Kindergarten classrooms and related renovations in accordance with the District initiative to redesign classrooms for collaborative learning. 21-22 also included creation of the small-group ENL learning spaces at Munsey Park, and 20-21 included refurbishment of the Munsey Park playground described above.

Re: Building Repairs can include carpet, tile, and flooring replacement, ceiling tile and window blind replacement, plumbing and electrical repairs, roof leakage repairs, rotational painting of classrooms, gyms, and public spaces, gym floor sanding and sealing, glass replacement, window balance and glazing repairs, and stair tread replacement, as applicable at each building. 22-23 includes provision for various projects under consideration. Projects completed in 20-21 include, at Munsey Park, replacement of main hallway flooring; at the Secondary School, relocation of the bookroom and certain HVAC upgrades. 21-22 included, at Munsey Park: in addition to the replacement of the middle playground, replacement of the second floor main hallway flooring, conversion of a 5th grade classroom back to a computer lab, and reconfiguration of ENL space, security system wireless upgrade, replacement of the burglar alarm system, and new music room furniture; at Shelter Rock: relocation of the RSL closet, ceiling and lighting replacement in the small gym, security system wireless upgrade, installation of new sink in the cafeteria kitchen, new LED lighting--second floor, valve replacements, new ceiling--room 57; at the Secondary Scool: Writing Center upgrades, relocation of the Technology Lab (funded by a grant from the Tower Foundation, and security system wireless upgrade.

Re: Facilities Expenses related to COVID-19 in 20-21: As a result of the COVID-19 pandemic, the District incurred expenses for equipment and repairs to the HVAC systems at all three schools, as well as expenses related to special anti-viral cleaning supplies, desk shields and other personal protective equipment, and numerous other expenses, including substitute cleaners, incurred as a result of COVID-19. These Facilities-related expenses totaled more than $1.8 million in 20-21. The expenses are captured in COVID-19 codes established for this purpose and funded by unassigned fund balance at June 30, 2020 retained as unassigned specifically to fund COVID-19 related expenses. These expenses are not included in the 20-21 expenses for comparative purposes.

2. Includes various service contracts for fire, smoke, and security systems and alarms, pest control, elevator, gym floor maintenance, field maintenance, etc. Provision is also made for contractual expenses related to building equipment service.

3. The energy forecast is sensitive to economic conditions. The District's primary heating fuel is natural gas. In 10-11, the District joined a consortium for lower cost cooperative purchasing of natural gas. Heating oil is used as a backup fuel. The budget anticipates that utility costs will remain relatively stable, although inflationary and other concerns may impact this assumption, and modest adjustments have been made to the 22-23 budget as a result. The District utilizes an outside service to challenge utility billings. The savings are reflected as a contra-account, net of fees to the outside service.

A 1620 OPERATION OF PLANT -- SUMMARY NOTES (CONTINUED)

4. **Overtime in Operation and Maintenance of Plant: Certain overtime is reimbursed by outside organizations that use District facilities. In 20-21, such reimbursement was not applicable because of the COVID-19 pandemic. District overtime that is not reimburseable can result from after-hours events such as: school dances, music and art events, and school sports activities, snow removal, off-hours mechanical breakdowns, and responding to security issues, as well as extra custodial and maintenance work, especially in the summer. The District incurred significant overtime expense related to the various impacts of the COVID-19 pandemic. This overtime was not separately allocated to the COVID-19 codes referenced above. This overtime impact continues in 21-22. In addition, major construction projects at Munsey Park and the Secondary School in 20-21, and again in 21-22, significantly impacted overtime, as did the inability to secure an adequate number of substitute cleaners. Adjustments to overtime at the Secondary School have been made in 22-23 to reflect the on-going demands on the cleaners and maintainers, reflective of the extraordinary high use of the building throughout the day and well into the night year round. In addition, provision is made for overtime for security coverage, for events at night and on weekends, and is reflective of the hire of security aides in 21-22. See footnote 5 on page 12 and footnote 3 on page 14.**

5. **In 21-22, provision for cleaning supplies is increased across all schools because of the COVID-19 pandemic and modified to reflect expense experience in 22-23.**

A 1620 OPERATION OF PLANT

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				DISTRICT	$4,629,113	$5,039,111	$4,842,918		($196,193)	-3.9%
				MUNSEY PARK	$970,210	$1,117,248	$1,121,389		$4,141	0.4%
1620	163	01	66	Substitutes - Custodians & Cleaners	11,969	3,080	3,080		0	0.0%
1620	169	01	66	Overtime - Custodians & Cleaners	36,578	14,858	14,858	4	0	0.0%
1620	170	01	66	Salaries - Custodians & Cleaners (7.0, 7.0, 7.0, 7.0)	420,863	431,860	423,113	6	(8,747)	-2.0%
1620	203	01	66	Equipment - Building & Grounds	11,646	36,750	36,750	1	0	0.0%
1620	204	01	66	Equipment - Non Instructional	92,593	26,450	26,450		0	0.0%
1620	207	01	66	Furniture & Furnishings - Instructional	1,127	95,000	95,000		0	0.0%
1620	410	01	66	Repairs - Building	63,467	173,000	173,000		0	0.0%
1620	411	01	66	Repair/Service - Plumbing, Sewers	18,492	8,500	8,500		0	0.0%
1620	412	01	66	Repair/Service - Electrical	2,425	3,000	3,000		0	0.0%
1620	413	01	66	Repair/Service - HVAC	62,220	15,000	15,000		0	0.0%
1620	420	01	66	Miscellaneous Contractual	15,457	25,000	25,000	2	0	0.0%
1620	430	01	66	Cartage	13,172	11,250	13,250		2,000	17.8%
1620	431	01	66	Natural Gas	58,865	75,000	83,888	3	8,888	11.9%
1620	432	01	66	Water	10,100	12,000	12,000		0	0.0%
1620	433	01	66	Telephone	5,434	6,000	6,000		0	0.0%
1620	434	01	66	Electricity	121,808	120,000	122,000		2,000	1.7%
1620	435	01	66	Heating Oil	0	0	0		0	0.0%
1620	437	01	66	Natural Gas Contra Account	0	0	0		0	0.0%
1620	503	01	66	Supplies - Non Instructional	0	18,500	18,500	7	0	0.0%
1620	520	01	66	Supplies - Cleaning	22,887	40,000	40,000	5	0	0.0%
1620	535	01	66	Uniforms	1,107	2,000	2,000		0	0.0%

1. **See Footnote 1 on page 7. 20-21 equipment included completion of renovation of the Munsey Park playground, as discussed on page 7.**
2. **See Footnote 2 on page 7.**
3. **See Footnote 3 on page 7.**
4. **See Footnote 4 on page 8.**
5. **See Footnote 5 on page 8.**
6. **Decrease reflects retirement.**
7. **Non-instructional supplies relate to the District's initiative to redesign classrooms.**

A 1620 OPERATION OF PLANT

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				SHELTER ROCK	$816,872	$1,057,575	$1,045,806		($11,769)	-1.1%
1620	163	02	66	Substitutes - Custodians & Cleaners	12,426	3,080	3,080		0	0.0%
1620	169	02	66	Overtime - Custodians & Cleaners	15,532	14,858	14,858	4	0	0.0%
1620	170	02	66	Salaries - Custodians & Cleaners (7.0, 7.0, 7.0, 7.0)	365,630	391,687	366,530	6	(25,157)	-6.4%
1620	203	02	66	Equipment - Building & Grounds	14,049	36,750	36,750	1	0	0.0%
1620	204	02	66	Equipment - Non Instructional	0	26,450	26,450		0	0.0%
1620	207	02	66	Furniture & Furnishings - Instructional	2,851	95,000	95,000		0	0.0%

1. **See Footnote 1 on page 7.**
2. **See Footnote 2 on page 7.**

A 1620 OPERATION OF PLANT

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
1620	410	02	66	Repairs - Building	63,328	138,000	138,000	1	0	0.0%
1620	411	02	66	Repair/Service - Plumbing, Sewers	24,537	8,500	8,500		0	0.0%
1620	412	02	66	Repair/Service - Electrical	0	3,000	3,000		0	0.0%
1620	413	02	66	Repair/Service - HVAC	49,740	15,000	15,000		0	0.0%
1620	420	02	66	Miscellaneous Contractual	8,853	22,500	22,500	2	0	0.0%
1620	430	02	66	Cartage	10,350	11,250	13,250		2,000	17.8%
1620	431	02	66	Natural Gas	70,744	70,000	83,888	3	13,888	19.8%
1620	432	02	66	Water	6,621	10,000	10,000		0	0.0%
1620	433	02	66	Telephone	5,203	6,000	6,000		0	0.0%
1620	434	02	66	Electricity	144,299	145,000	147,500		2,500	1.7%
1620	435	02	66	Heating Oil	0	0	0		0	0.0%
1620	437	02	66	Natural Gas Contra Account	0	0	0		0	0.0%
1620	503	02	66	Supplies - Non-Instructional	0	18,500	18,500	7	0	0.0%
1620	520	02	66	Supplies - Cleaning	22,709	40,000	35,000	5	(5,000)	-12.5%
1620	535	02	66	Uniforms	0	2,000	2,000		0	0.0%

3. **See Footnote 3 on page 7.**
4. **See Footnote 4 on page 8.**
5. **See Footnote 5 on page 8.**
6. **Decrease reflects retirement.**
7. **Non-instructional supplies relate to the District's initiative to redesign classrooms.**

A 1620 OPERATION OF PLANT

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				MIDDLE SCHOOL	$478,476	$649,141	$665,608		$16,467	2.5%
1620	163	03	66	Substitutes - Custodians & Cleaners	162	10,000	10,000	1	0	0.0%
1620	169	03	66	Overtime - Custodians & Cleaners	0	7,862	10,862	1,2	3,000	38.2%
1620	170	03	66	Salaries-Custodians & Cleaners (4.30, 4.30, 4.30, 4.30)	222,414	258,679	264,082		5,403	2.1%
1620	203	03	66	Equipment - Building & Grounds	6,657	25,000	25,000	3	0	0.0%
1620	204	03	66	Equipment - Non Instructional	0	15,000	15,000		0	0.0%
1620	207	03	66	Furniture & Furnishings - Instructional	12,414	20,000	20,000		0	0.0%
1620	410	03	66	Repairs - Building	8,918	56,500	56,500		0	0.0%
1620	411	03	66	Repair/Service - Plumbing, Sewers	2,172	6,500	6,500		0	0.0%
1620	412	03	66	Repair/Service - Electrical	0	1,500	1,500		0	0.0%
1620	413	03	66	Repair/Service - HVAC	22,058	10,000	10,000		0	0.0%
1620	420	03	66	Miscellaneous Contractual	9,279	10,000	10,000	4	0	0.0%
1620	430	03	66	Cartage	8,917	9,250	11,250		2,000	21.6%
1620	431	03	66	Natural Gas	44,709	57,500	64,314	5	6,814	11.9%
1620	432	03	66	Water	6,368	7,750	7,000		(750)	-9.7%
1620	433	03	66	Telephone	3,922	4,500	4,500		0	0.0%

1. **Substitute and overtime at the Secondary School is recorded in the High School budget code.**
2. **See Footnote 4 on page 8.**

A 1620 OPERATION OF PLANT

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
1620	434	03	66	Electricity	116,421	115,000	120,000	5	5,000	4.3%
1620	438	03	67	Natural Gas Contra Account	0	0	0		0	0.0%
1620	435	03	66	Heating Oil	0	0	0		0	0.0%
1620	503	03	66	Supplies - Non-Instructional	0	2,500	2,500		0	0.0%
1620	520	03	66	Supplies - Cleaning	13,081	30,000	25,000	6	(5,000)	-16.7%
1620	535	03	66	Uniforms	984	1,600	1,600		0	0.0%

3. **See Footnote 1 on page 7.**
4. **See Footnote 2 on page 7.**
5. **See Footnote 3 on page 7.**
6. **See Footnote 5 on page 8.**

A 1620 OPERATION OF PLANT

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				HIGH SCHOOL	**$1,444,676**	**$1,383,192**	**$1,424,748**		**$41,556**	**3.0%**
1620	163	04	66	Substitutes - Custodians & Cleaners	72,799	27,775	27,775	1	0	0.0%
1620	169	04	66	Overtime - Custodians & Cleaners	185,650	48,821	55,821	1,2	7,000	14.3%
1620	170	04	66	Salaries-Custodians & Cleaners (8.70, 8.70, 8.70, 8.70)	472,296	521,257	531,965		10,708	2.1%
1620	174	04	66	Student Workers - B & G	0	5,500	5,500		0	0.0%
1620	203	04	66	Equipment - Building & Grounds	60,054	80,000	80,000	3	0	0.0%
1620	204	04	66	Equipment - Non Instructional	1,856	20,500	20,500		0	0.0%
1620	207	04	66	Furniture & Furnishings - Instructional	44,280	30,000	30,000		0	0.0%
1620	410	04	66	Repairs - Building	54,223	110,500	110,500		0	0.0%
1620	411	04	66	Repair/Service - Plumbing, Sewers	18,314	15,000	15,000		0	0.0%
1620	412	04	66	Repair/Service - Electrical	1,550	4,500	4,500		0	0.0%
1620	413	04	66	Repair/Service - HVAC	80,547	25,000	25,000		0	0.0%
1620	416	04	66	Copier Lease	733	733	734		1	0.1%
1620	420	04	66	Miscellaneous Contractual	28,102	40,000	40,000	4	0	0.0%
1620	430	04	66	Cartage	26,032	18,250	23,000		4,750	26.0%
1620	431	04	66	Natural Gas	89,419	118,956	133,053	5	14,097	11.9%
1620	432	04	66	Water	12,738	15,000	15,000		0	0.0%
1620	433	04	66	Telephone	8,189	8,500	8,500		0	0.0%
1620	434	04	66	Electricity	232,835	230,000	240,000		10,000	4.3%
1620	435	04	66	Heating Oil	0	0	0		0	0.0%
1620	438	04	67	Natural Gas Contra Account	0	0	0		0	0.0%
1620	503	04	66	Supplies - Non-Instructional	511	4,700	4,700		0	0.0%
1620	520	04	66	Supplies - Cleaning	52,552	55,000	50,000	6	(5,000)	-9.1%
1620	535	04	66	Uniforms	1,997	3,200	3,200		0	0.0%

1 - 6: See Middle School Footnotes.

A 1620 OPERATION OF PLANT

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				ADMINISTRATION[1]	128,700	123,527	$127,571		$4,044	100.0%
1620	161	06	66	Salaries - Administration Building (1.0, 1.0, 1.0, 1.0)	50,830	53,111	54,861		1,750	3.3%
1620	170	06	66	Salaries - Custodians & Cleaners (0.69, 0.69, .69, .69)	30,438	31,516	32,662		1,146	3.6%
1620	203	06	66	Equipment- B & G - Administration	14,670	0	0	1	0	0.0%
1620	207	06	66	Furniture & Furnishings	210	2,900	2,900		0	0.0%
1620	420	06	66	Miscellaneous Contractual	125	2,000	2,000		0	0.0%
1620	431	06	66	Natural Gas	6,885	8,000	8,948		948	11.9%
1620	434	06	66	Electricity	25,348	25,000	26,000		1,000	4.0%
1620	503	06	66	Supplies - Non-Instructional	193	1,000	200		(800)	0.0%

1. The District Offices are now located in the renovated former bus garage on the Secondary School Campus. In 20-21, a major part of the HVAC system needed to be replaced.

A 1620 OPERATION OF PLANT

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				DISTRICTWIDE	$790,179	$708,428	$457,796		($250,632)	-35.4%
1620	150	99	66	Salaries - Administrator (1.0, 1.0, 1.0, 1.0)	149,781	145,656	148,570		2,914	2.0%
1620	161	99	66	Salaries - Clerical (1.0, 1.0, 1.0, 1.0)	79,088	78,958	79,748		790	1.0%
1620	400	99	66	Travel - District Related	1,462	1,500	1,500		0	0.0%
1620	401	99	66	Association Memberships	580	650	650		0	0.0%
1620	402	99	66	Conferences - Administrative Staff	150	1,200	1,200		0	0.0%
1620	404	99	66	Conferences - Support Staff	0	750	750		0	0.0%
1620	405	99	66	Repair/Service-Telephone System CATV	20,505	20,000	20,000	1	0	0.0%
1620	409	99	66	Repair/Sv - Security/Alarm Systems	76,135	45,423	45,423	1	0	0.0%
1620	426	99	66	Employee Physicals	0	0	0		0	0.0%
1620	428	99	66	Security Contracts (Exterior)	245,425	289,276	0	5	(289,276)	-100.0%
1620	436	99	66	Fuel	4,290	7,500	7,500	3	0	0.0%
1620	448	99	66	Professional Fees & Charges	171,720	60,000	95,000	2	35,000	58.3%
1620	490	99	66	Phase III Security Upgrades	0	0	0		0	0.0%
1620	491	99	66	BOCES Svc.(Health & Safety)	40,931	41,488	42,155	4	667	1.6%
1620	503	99	66	Supplies - Non Instructional	113	1,000	250		(750)	-75.0%
1620	505	99	66	Professional Literature	0	27	50		23	85.2%
1620	520	99	66	Supplies - Cleaning	0	15,000	15,000		0	0.0%

1. Includes monitoring, maintenance, repair and testing of the District's telephone and security systems. Significant expenses were incurred in 20-21 to repair alarm systems District-wide.
2. Includes architectural, surveying, testing and engineering fees for long-term facilities planning and other facilities needs, as well as asbestos abatement and air monitoring fees related to certain projects. 20-21 included fees related to the state-mandated Building Conditions Survey (every five years) and Lead Testing in Water Survey, as well as numerous studies related to HVAC repair and replacement. The cost of the BCS is removed from the 21-22 budget. 22-23 reflects expense experience related to in-house projects.
3. Provision for fuel for District vehicles.
4. Reflects participation in health and safety consulting services provided by BOCES, through the In-District Health & Safety Specialist Program, whereby a safety expert spends one day per week in-District to focus on building level safety plans, emergency exercises, and specalized training for and consultation to District health and safety personnel.
5. In 21-22, the District's long-term security guard contractor closed his company. The District determined to hire the staff directly as security aides, given their longevity with the District and their in-depth knowledge of District operations. The related salary expense is recorded in 1621 172 03 and 04 66, as shown on page 14.

A 1621 MAINTENANCE OF PLANT

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				DISTRICT	$1,502,418	$1,599,896	$1,946,026		$346,130	21.6%
				MUNSEY PARK	$293,839	$215,286	$213,564		($1,722)	-0.8%
1621	169	01	66	Overtime - Maintainers & Groundskeepers	7,964	6,030	6,030	2	0	0.0%
1621	170	01	66	Salaries - Maintainers (1.0, 1.0, 1.0, 1.0)	76,736	77,549	80,162		2,613	3.4%
1621	171	01	66	Salaries - Groundskeepers (1.0, 1.0, 1.0, 1.0)	66,399	68,207	70,372		2,165	3.2%
1621	203	01	66	Equipment - Grounds	0	1,000	1,000	1	0	0.0%
1621	406	01	66	Repair/Service - Outdoors	124,242	20,000	20,000	4	0	0.0%
1621	408	01	66	Repair/Service - Equipment	1,400	750	1,750		1,000	133.3%
1621	521	01	66	Supplies - Maintenance	15,611	37,500	30,000	3	(7,500)	-20.0%
1621	522	01	66	Supplies - Grounds	1,237	4,000	4,000		0	0.0%
1621	523	01	66	Supplies - Security	0	0	0		0	0.0%
1621	535	01	66	Uniforms	250	250	250		0	0.0%

1. **Reflects program to invest in the maintenance of the District's facilities, grounds equipment and repair and maintenance of such equipment and District-wide grounds. Includes items such as facilities maintenance expenses, preventive pump and motor maintenance, security systems maintenance, purchase of blowers, spreaders, weed whackers, trimmers, mowers and tractors, plows, turf groomer, turf sweeper, dumpcart, rototiller and sander, miscellaneous site work, organic and turf athletic field and irrigation system maintenance, (including for grass: seasonal core aerate, seed and fertilize; and for turf: seasonal grooming, repair and G MAX safety testing), maintenance of chain link fence, guardrail replacement, and maintenance of trees and shrubs, etc.**
2. **See Footnote 4 on page 8.**
3. **21-22 and 22-23 include incremental supplies related to the District's initiative to redesign classrooms.**
4. **20-21 included repairs for the refurbishment of the playground, completed in 20-21, as detailed on page 7 and page 8.**

A 1621 MAINTENANCE OF PLANT

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				SHELTER ROCK	$161,672	$202,016	$202,401		$385	0.2%
1621	169	02	66	Overtime - Maintainters & Groundskeepers	5,200	6,030	6,030	2	0	0.0%
1621	170	02	66	Salaries - Maintainers (1.0, 1.0, 1.0, 1.0)	74,455	83,006	85,673		2,667	3.2%
1621	171	02	66	Salaries - Groundskeepers (1.0, 1.0, 1.0, 1.0)	49,757	51,980	53,698		1,718	3.3%
1621	203	02	66	Equipment - Grounds	1,073	1,000	1,000	1	0	0.0%
1621	406	02	66	Repair/Service - Outdoors	16,816	20,000	20,000		0	0.0%
1621	408	02	66	Repair/Service - Equipment	1,500	750	1,750		1,000	133.3%
1621	521	02	66	Supplies - Maintenance	8,464	35,000	30,000	3	(5,000)	-14.3%
1621	522	02	66	Supplies - Grounds	4,406	4,000	4,000		0	0.0%
1621	523	02	66	Supplies -Security	0	0	0		0	0.0%
1621	535	02	66	Uniforms	0	250	250		0	0.0%

1. **See Footnote 1 above.**
2. **See Footnote 4 on page 8.**
3. **See Footnote 3 above.**

A 1621 MAINTENANCE OF PLANT

				MIDDLE SCHOOL	Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$285,426	**$312,006**	**$424,901**		**$112,895**	**36.2%**
1621	169	03	66	Overtime - Maint., Groundskeepers/Security	0	12,625	12,625	2	0	0.0%
1621	170	03	66	Salaries - Maintainers (1.0, 1.0, 1.0, 1.0)	84,678	86,327	87,175		848	1.0%
1621	171	03	66	Salaries - Groundskeepers (1.0, 1.0, 1.0, 1.0)	74,817	82,951	83,456		505	0.6%
1621	172	03	66	Salaries - Security (1.67, 1.67, 3.85, 3.85)	73,146	86,353	183,395	3	97,042	112.4%
1621	179	03	66	Overtime - Security	0	0	5,000	2	5,000	100.0%
1621	203	03	66	Equipment - Grounds	1,752	1,000	1,000	1	0	0.0%
1621	406	03	66	Repair/Service - Outdoors	30,777	29,500	29,500		0	0.0%
1621	408	03	66	Repair/Service - Equipment	4,343	1,500	5,000		3,500	233.3%
1621	521	03	66	Supplies - Maintenance	13,382	6,500	12,500		6,000	92.3%
1621	522	03	66	Supplies - Grounds	2,531	5,000	5,000		0	0.0%
1621	523	03	66	Supplies - Security	0	0	0		0	0.0%
1621	535	03	66	Uniforms	0	250	250		0	0.0%

1. **See Munsey Park Footnote 1 on page 12.**
2. **See Footnote 4 on page 7. Overtime at the Secondary School is recorded in the High School budget code.**
3. **See Footnote 5 on page 11. 5.65 FTE security aides were hired to continue their positions primarily at the Secondary School. In addition, one security aide position was reallocated from 2110 166 03 and 04 31 for consistency with the reflection of the new security aides.**

A 1621 MAINTENANCE OF PLANT

				HIGH SCHOOL	Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$721,975	**$764,488**	**$971,060**		**$206,572**	**27.0%**
1621	169	04	66	Overtime - Maint./Groundskeepers/Security	97,459	30,250	30,250	2	0	0.0%
1621	170	04	66	Salaries - Maintainers (2.0, 2.0, 2.0, 2.0)	169,782	172,651	174,347		1,696	1.0%
1621	171	04	66	Salaries - Groundskeepers (2.0, 2.0, 2.0, 2.0)	150,760	166,233	168,141		1,908	1.1%
1621	172	04	66	Salaries - Security (3.33, 3.33, 7.80, 7.80)	146,654	172,604	369,572	3	196,968	114.1%
1621	179	04	66	Overtime - Security	0	0	10,000	2	10,000	100.0%
1621	203	04	66	Equipment - Grounds	4,339	55,000	40,000	1	(15,000)	-27.3%
1621	406	04	66	Repair/Service - Outdoors	81,530	98,000	98,000		0	0.0%
1621	408	04	66	Repair/Service - Equipment	17,627	13,000	17,500		4,500	34.6%
1621	521	04	66	Supplies - Maintenance	44,227	40,000	46,500		6,500	16.3%
1621	522	04	66	Supplies - Grounds	9,597	16,000	16,000		0	0.0%
1621	523	04	66	Supplies - Security	0	0	0		0	0.0%
1621	535	04	66	Uniforms	0	750	750		0	0.0%

1. **Specifically, at the Secondary School, items can include athletic field organic and turf field maintenance program, tennis court and track maintenance, and District vehicle repairs. Specific provision is made for maintenance of 4 synthetic turf fields donated by the community. 21-22 and 22-23 include provision to purchase vehicles for use by District Security and in 21-22, a truck for maintenance staff, and the use of a contractor to provide maintenance services for athletic fields.**
2. **See Footnote 4 on page 8.**
3. **See Footnote 3 above.**

A 1621 MAINTENANCE OF PLANT

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				ADMINISTRATION	$0	$1,100	$1,100		$0	0.0%
1621	420	06	66	Miscellaneous Contractual	0	1,100	1,100		0	0.0%
1621	523	06	66	Security Supplies	0	0	0		0	0.0%
				DISTRICTWIDE	$39,508	$105,000	$133,000		$28,000	26.7%
1621	171	99	66	Salaries - Grounds - Summer Help	0	0	0		0	0.0%
1621	203	99	66	Security Equipment	11,472	65,000	65,000	1	0	0.0%
1621	420	99	66	Miscellaneous Contractual	28,036	40,000	68,000	1,2	28,000	70.0%

1. Includes provision for security camera replacement and purchases of other security-related equpment pursuant to the District's equipment rotation program. The price point was such that security items can be considered supplies and expenditures, if any, are reflected at the school level. 22-23 also includes provision to place a security booth at the Secondary School campus.
2. Includes District-wide athletic field maintenance contracts, facilities usage software, and certain facilities monitoring services. 22-23 includes the licensing of a visitor management system District-wide. 22-23 includes expense related to security camera installation District-wide.

A 1670 CENTRAL PRINTING AND MAILING

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23	$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$146,653	$157,973	$161,026	$3,053	1.9%
1670	169	99	99	Overtime Messenger DW	0	0	0	0	0.0%
1670	178	99	66	Salaries Messenger (.60, .60, .60, .60)	29,903	30,892	31,945	1,053	3.4%
1670	178	99	99	Messenger DW	0	0	0	0	0.0%
1670	416	99	66	Xerox	83,291	87,788	87,788	0	0.0%
1670	417	99	66	Rental - Equipment	11,389	13,742	13,742	0	0.0%
1670	418	99	66	Postage	22,070	25,000	27,000	2,000	8.0%
1670	503	99	66	Postage - Meter Supplies	0	551	551	0	0.0%

A 1680 CENTRAL DATA PROCESSING

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$94,627	$82,999	$83,684		$685	0.8%
1680	420	99	66	Misc. Contractual - ESchool Data, SIS and Related Data	82,428	68,185	68,545	1	360	0.5%
1680	491	99	66	BOCES Services	12,199	14,814	15,139	2	325	2.2%

1. Includes student data management system, T-Eval (teacher evaluation) software and a web-based training module, data management software for English language learners, eSchoolData GURU student data system and Passport for Good, a community service tracking system.
2. Contract re: Wide Area Network support, Learning Tech Project Planning, Verizon WAN maintenance, and Web Edge assessment data reporting in the parent portal.

1600				***TOTAL CENTRAL SERVICES***	***$6,372,812***	***$6,879,979***	***$7,033,654***	***$153,675***	***2.23%***

A 1900 RISK MANAGEMENT AND BOCES ADMINISTRATIVE SERVICES					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$839,064	**$851,205**	**$912,331**		**$61,126**	**7.2%**
1910	423	99	67	Commercial Insurance (Multi-Peril)	374,640	387,892	444,055	1	56,163	14.5%
1981	491	08	67	BOCES Administrative Services	464,424	463,313	468,276	2	4,963	1.1%

1. **Increase in 20-21 and 21-22 reflects increases in the costs of the District's various commercial insurance policies, based on experience.**
2. **The Board of Cooperative Educational Services of Nassau County is member supported in part through the sharing of BOCES administrative charges, facilities fees, and capital project expenses. This amount represents the District's share of these allocated expenses from BOCES.**

1900 TOTAL SPECIAL SERVICES	***$839,064***	***$851,205***	***$912,331***	***$61,126***	***7.2%***
1000 TOTAL GENERAL SUPPORT & BUILDINGS & GROUNDS	***$10,021,715***	***$10,294,324***	***$10,562,419***	***$268,095***	***2.60%***

A 2010 CURRICULUM DEVELOPMENT AND SUPERVISION - SUMMARY NOTES TO THE CURRICULUM DEVELOPMENT AND SUPERVISION BUDGET

NEW COURSE OFFERINGS:

MUSIC PRODUCTION/SONGWRITING: This course will explore music production and songwriting using the keyboard and a variety of instruments. Students will study introductory to intermediate-level music theory, analyze and perform popular songs of today and learn the basics of recording music. Students will learn to read and analyze chords while developing general musical literacy and dictation skills. Professional music production and notation software will be frequently used, including Logic Pro X and Sibelius. Independent and collaborative recording sessions will give students the opportunity to perform and create tracks on any instrument. Open to students of all musical backgrounds and abilities.

BROADCAST JOURNALISM III: In this third course of the broadcasting sequence, students will produce Good Morning Manhasset, a live daily news show. At this point on the Broadcast track, students in the program will have developed a comprehensive set of skills that will have prepared them to produce the show. Students will understand the complexities of strong framing/composition and shot types. Students will also have an ability to use all the broadcast equipment (e.g., broadcast flypacks, audio, lighting, tricaster console, etc.). In addition, students will have experience with editing equipment and Final Cut Pro X. Students then apply this knowledge to general show production and receive assignments (e.g., director, cameras, board operator, talent, etc.) that will be distributed during weekly editorial meetings. The assignments will rotate, so all students experience experiences all aspects of show production in a project-based format. A digital portfolio will serve as the course capstone.

INTERMEDIATE ALGEBRA: This course will replace Math 12A and will have a more targeted/defined curriculum. This course provides for a continuation and extension of the skills and topics developed in Algebra and Geometry. It will expose students to topics such as polynomials, functions, rational expressions, exponential functions, sequences, series, & statistical analysis. It is designed to give the students a strong foundation for the more advanced Algebra 2 course at the Regents level or an entry-level mathematics course in college. This course will also spend time working through content typically required on standardized exams such as the SAT and/or ACT. Students who have completed Applied Geometry, Geometry X, or Geometry R but still have foundational gains to be made will benefit from this course.

COURSES RE-INTRODUCED FOR 2022-23:

MATH RESEARCH: This rigorous course is intended for students in honors level math classes who are seriously interested in researching mathematical topics that are not specifically studied as part of the regular math curriculum. Students must be conscientious and willing to work independently. All students are required to enter regional math competitions.

ADVANCED MATH RESEARCH: This more rigorous course is for honors level math students in grades 9 through 12 who have completed Math Research. Students continue to research from the previous courses at a higher level. All students are required to enter regionial math competitions and act as mentors for the first year Math Research students.

POP CULTURE IN AMERICAN SOCIETY: This course investigates the rise and evolution of popular culture in America from the 20th century until today, with particular attention to popular music, film, sports, television and the internet. Students will explore the social and cultural contexts in which influential forms of popular culture like baseball, rock & roll, rap, sitcoms, comic books, movies, and social media emerged, and analyze their impact on issues of race and gender. In addition, we will consider how popular cultural forms have influenced (and been influenced by) the political landscape and evaluate the ways in which popular culture has been used to both advance and challenge the dominant culture in U.S. society.

MANDARIN CHINESE I: This rigorous course is intended to build students' basic daily communicative skills in Mandarin Chinese including conversation, reading and writing. Pinyin, a Romanization of Chinese, will be taught as the tool for understanding the dialogs. Drills on sounds and tones, vocabulary, and sentence patters in meaningful contexts will be used in order for the students to communicate appropriately and accurately in authentic contexts. Students will explore culture through authentic texts and videos.

A 2010 CURRICULUM DEVELOPMENT AND SUPERVISION - SUMMARY NOTES TO THE CURRICULUM DEVELOPMENT AND SUPERVISION BUDGET (CONTINUED)

NEW PROGRAMS (FUNDED THROUGH NASSAU BOCES):

THE RED TRUNK PROJECT: This series is a cultural initiative based on the idea that children should learn to *Respect Every Difference*--the RED in Red Trunk. The goals are to give students an immersive cultural learning experience in an enjoyable way, by connecting children to different world cultures through fun hands-on activities. In the normal school eperience, a physical Red Trunk is delivered to the classroom, and inside are dozens of cultural artifacts from the country being represented such as arts and crafts, clothing, currency, and musical instruments for the children to discover together. The trunk also includes videos and booklets detailing the lives of children in the culture.

LEVEL UP VILLAGE: A social-impact platform that introduces Global STEAM (STEM + Art) enrichment courses that promote design thinking and one-to-one collaboration between students around the world.

CONTINUING INITIATIVES:

TCRWP: Teachers College Reading and Writing Project (TCRWP) Reading component was adopted in 18-19 in selected classrooms, and fully adopted fo Grades K-2 in the 19-20 school year. Grades 3, 4, and 5 were fully adopted in 20-21. Grade 6 Reading was fully implemented in 21-22 and Writing is to be implemented in 22-23. Funding is allocated in the 22-23 school year for the purchase of all related materials and supplies and for related staff development.

Math in Focus/Singapore Pedagogy: Math in Focus professional development is funded in the 22-23 budget in an effort to systematically enhance K-6 teachers' facility with the expectations of Singaporean pedagogy and methodology essential to the implementation of the "Math in Focus" curriculum. Two Elementary Math Specialists were included in the 21-22 budget to enhance the District's ability to provide professional develoment to teachers and Academic Intervention Services to students. In addition, students in Grade 6 have been heterogenously grouped in their mathematics classes. The District continues to provide opportunities for students to double accelerate in Grade 6 with an Elementary Math Specialist providing this course of study to students.

INSTRUCTIONAL TECHNOLOGY:

In an effort to continue to provide high quality embedded professional development, the 22-23 Budget includes Schedule B stipends for Teacher Specialist/Staff Developers for the Secondary academic departments. Teacher Specialists/Staff Developers are teachers in the subject area who will receive additional training in the District's technology tools and will turnkey that training to other members of the department. Teacher Specialists/Staff Developers will provide teachers with training and resources to enhance their use of instructional technology.

A 2010 CURRICULUM DEVELOPMENT AND SUPERVISION

					Expenditures[3] 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				DISTRICT	**$1,086,501**	**$1,174,926**	**$1,137,203**		**($37,723)**	**-3.2%**
				MUNSEY PARK	**$0**	**$32,500**	**$32,700**		**$200**	**0.6%**
2010	127	01	68	Homework/Ext. Learning	0	28,750	28,750	1	0	0.0%
2010	135	01	68	Tutoring/ Exam Prep/Wilson	0	3,750	3,950	2	200	5.3%

1. **Includes extended learning services provided to students in accordance with Federal requirements and the after-school homework program.**
2. **Includes additional extended learning programs for at-risk children taking State-mandated examinations.**
3. **Homework/Extended Learning and Tutoring /Exam Prep/Wilson are not spent or underspent in 20-21 due to the COVID-19 pandemic.**

					Expenditures[3] 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				SHELTER ROCK	**$13,422**	**$44,500**	**$44,900**		**$400**	**0.9%**
2010	127	02	68	Homework/Ext. Learning	0	39,750	39,750	1	0	0.0%
2010	135	02	68	Tutoring/ Exam Prep/Wilson	13,422	4,750	5,150	2	400	8.4%

1. **See footnote 1, Munsey Park.**
2. **See footnote 2, Munsey Park.**
3. **See footnote 3, Munsey Park.**

					Expenditures[3] 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				MIDDLE SCHOOL	**$7,936**	**$13,000**	**$13,000**		**$0**	**0.0%**
2010	127	03	68	Homework/Ext. Learning/Bridge Program	7,936	10,000	10,000	1	0	0.0%
2010	135	03	68	Tutoring/ Exam Prep/Wilson	0	3,000	3,000	2	0	0.0%

1. **See footnote 1, Munsey Park. The Middle School Bridge Program provides extra academic help, guidance, and assistance to at-risk students in assimilating into the Middle School and is partially funded by grant. Also see below.**
2. **See footnote 2, Munsey Park.**
3. **See footnote 3, Munsey Park.**

					Expenditures[3] 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				HIGH SCHOOL	**$5,736**	**$37,500**	**$38,250**		**$750**	**2.0%**
2010	127	04	68	Homework/Ext. Learning	0	10,000	10,000	1	0	0.0%
2010	135	04	68	Tutoring/ Exam Prep/Wilson	500	27,500	28,250	2	750	2.7%
2010	174	04	57	Student Wk Study/Proj. Succeed	5,236	0	0	4	0	0.0%

1. **The homework program extends Library privileges to grades 7-12 for one hour after school 4 days per week, with expanded computer stations for studying, homework, and peer tutoring.**
2. **The District uses grant and District funds to provide primarily underperforming and economically disadvantaged students with tutors to increase their parity with the District's mainstream population in advanced placement courses and in attaining Regents diplomas.**
3. **See footnote 3, Munsey Park.**
4. **Project Succeed allows high school students to work in the Adventures in Learning program supporting younger students. This program is paid through the Jacob Marley Foundation grant.**

A 2010 CURRICULUM DEVELOPMENT AND SUPERVISION

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				DISTRICT WIDE	$1,059,406	$1,047,426	$1,008,353		($39,073)	-3.7%
2010	138	09	68	Teacher Workshops/Teacher Orientation Mentor Prog.	337,831	146,595	108,875	1,4	(37,720)	-25.7%
2010	139	09	68	Curriculum Development	10,823	22,458	32,102	4	9,644	42.9%
2010	150	09	68	Salaries - Administrator (1.0, 1.0, 1.0, 1.0)	207,677	210,000	232,000	6	22,000	10.5%
2010	150	09	68	Salaries - Admin.- Assessment & Data Analysis (1.0, 1.0, 1.0, 1.0)	90,783	115,000	135,000	6	20,000	0.0%
2010	161	09	68	Salaries - Clerical (1.0, 1.0, 1.0, 1.0)	61,736	64,453	62,977	2	(1,476)	-2.3%
2010	163	09	68	Substitutes - Clerical	9,535	0	0	3	0	0.0%
2010	169	09	68	Overtime	265	0	0	3	0	0.0%
2010	401	09	68	Association Memberships	0	0	0		0	0.0%
2010	403	09	68	Staff Development - District Wide	120,769	198,500	148,083	4	(50,417)	-25.4%
2010	416	09	68	Copier - Lease	1,895	1,895	1,895		0	0.0%
2010	420	09	68	Miscellaneous Contractual	0	0	0		0	0.0%
2010	442	09	68	Test Scoring	4,444	5,000	5,000		0	0.0%
2010	491	09	68	BOCES Services	209,035	267,250	255,653	5	(11,597)	-4.3%
2010	493	09	68	BOCES Services - Staff Development	3,935	15,175	25,668	5	10,493	69.1%
2010	503	09	68	Supplies - Non Instructional	678	1,100	1,100		0	0.0%

1. **Includes funding for contractual obligations related to the New Teacher Orientation and State-mandated Teacher Mentoring Programs. In addition, in 20-21, there were 19 additional sections at the elementary schools to allow for physical distancing in classrooms, resulting in unbudgeted costs for new teacher orientation and mentoring. In 20-21, the District introduced a departmental lead teacher model to support instructional staff in the implementation of the extensive technology platforms introduced into the District over the last three years. This model is budgeted in 21-22 and 22-23.**
2. **See NOTE on page 1.**
3. **The District strictly limits the use of clerical overtime and clerical substitutes. Any clerical overtime incurred is centrally administered by the Office of the Superintendent.**
4. **See pages 17-18. Significant resources are provided in teacher workshops, curriculum development and staff development to support various District instructional initiatives. In addition to regularly occurring curriculum development projects, 22-23 includes curriculum writing for new course offerings in Intermediate Algebra, Music Production/Songwriting, Broadcast Journalism 3, as well as Grades 6 and 7 science, Humanities/ELA alignment and World Languages Level I courses; 21-22 includes curriculum writing and staff development, as applicable, for Advanced Placement Art History, Media 1 and 2, Algebra, U.S. History (Regents updates), new course offerings in Broadcast Journalism 2, Advanced Placement Human Geography, History of Equity and Social Justice, and Social Studies 9 Honors. Of particular note, the District is providing significant staff development for the ongoing Teachers College Reading and Writing Project, a comprehensive literacy program for grades K-6, and in CANVAS, the District's Learning Management System, and will continue to provide for staff development implementation in social and emotional learning, including the Positive Coaching Alliance initiative. In 21-22, provision is also made for ongoing staff development in Project Lead the Way - STEM at the secondary and elementary schools, and Math in Focus. In addition, 20-21 included intensive training in various tools to conduct the District's hybrid instructional model, implemented because of COVID-19.**
5. **Services include the Base Subscription Comprehensive package, which provides professional development programs, state aid planning, certain educational and assessment programs, reporting services to the NY State Education Dept. test scoring, and the Northwest Evaluation Associations Universal Screener Platform computer-based assessment to provide for comprehensive District student progress monitoring and benchmarking in Reading and Math. In addition, test scoring for grades 3-8 assessments are purchased through BOCES. Also, Manhasset children and families participate in the Parent Child Home Program. The District provides $50,000 of funding for the Parent Child Home Program in this line item. Finally, several items related to Art, Music, and Drama, including student participation fees and professional services, will be secured through BOCES and budgeted dollars were moved from those codes to this code in 20-21. The increase in 22-23 Staff development includes funding of two new elementary programs: The Red Trunk Project and Level-Up Village.**
6. **Salary increase reflects promotion of the incumbent to Superintendent, replaced by a seasoned administrator to the position of Assistant Superintendent for Curriculum, Instruction, and Personnel at a higher salary. The District-wide Administrator for Assessment and Data Analysis supervises the administration of all standardized assessments at the elementary and secondary level, including Advanced Placement exams, and analyzes and interprets such assessment data, so as to inform programmatic and instructional decisions and assist the Assistant Superintendent for Curriculum and Instruction in the planning and implementation of action steps to address these data-driven decisions. The position was staffed with a seasoned administrator in 21-22 when the incumbent took the new position of Assistant Administrator for Human Resources.**

A 2020 SUPERVISION - REGULAR SCHOOL

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				DISTRICT	$1,861,020	$1,934,614	$1,916,727		($17,887)	-0.9%
				MUNSEY PARK	$502,809	$490,480	$496,892		$6,412	1.3%
2020	150	01	68	Salaries - Administrators (2.0, 2.0, 2.0, 2.0)	314,885	319,081	323,867		4,786	1.5%
2020	161	01	68	Salaries - Clerical (3.0, 3.0, 3.0, 3.0)	176,600	162,566	164,192	2	1,626	1.0%
2020	163	01	68	Substitutes - Clerical	3,196	0	0	1	0	0.0%
2020	169	01	68	Overtime - Clerical	1,963	0	0	1	0	0.0%
2020	204	01	68	Equipment - Non-Instructional	0	0	0		0	0.0%
2020	400	01	68	Travel - District Related	0	50	50		0	0.0%
2020	401	01	68	Association Memberships	0	50	50		0	0.0%
2020	408	01	68	Repair/Service - Equipment	0	100	100		0	0.0%
2020	415	01	68	Printing	0	250	250		0	0.0%
2020	416	01	68	Copier Lease	4,882	4,883	4,883		0	0.0%
2020	503	01	68	Supplies - Non Instructional	1,283	3,500	3,500		0	0.0%

1. **The District strictly limits the use of clerical overtime and clerical substitutes. Any clerical overtime incurred is centrally administered by the Office of the Superintendent.**
2. **Decrease in 21-22 reflected retirement.**

A 2020 SUPERVISION - REGULAR SCHOOL

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				SHELTER ROCK	$513,335	$518,642	$510,507		($8,135)	-1.6%
2020	150	02	68	Salaries - Administrators (2.0, 2.0, 2.0, 2.0)	333,912	336,201	323,867	2	(12,334)	-3.7%
2020	161	02	68	Salaries - Clerical (3.0, 3.0, 3.0, 3.0)	165,903	173,608	177,807		4,199	2.4%
2020	163	02	68	Substitutes - Clerical	322	0	0	1	0	0.0%
2020	169	02	68	Overtime - Clerical	5,131	0	0	1	0	0.0%
2020	400	02	68	Travel - District Related	0	50	50		0	0.0%
2020	401	02	68	Association Memberships	0	50	50		0	0.0%
2020	408	02	68	Repair/Service - Equipment	0	100	100		0	0.0%
2020	415	02	68	Printing	0	250	250		0	0.0%
2020	416	02	68	Copier Lease	4,882	4,883	4,883		0	0.0%
2020	503	02	68	Supplies - Non Instructional	3,185	3,500	3,500		0	0.0%

1. **See footnote 1, Munsey Park.**
2. **Decrease in 22-23 reflects retirement.**

A 2020 SUPERVISION - REGULAR SCHOOL

				MIDDLE SCHOOL	Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$265,430	$261,459	$256,066		($5,393)	-2.1%
2020	150	03	68	Salaries - Administrators (1.0, 1.0, 1.0 1.0)	173,466	178,993	181,693	1	2,700	1.5%
2020	161	03	68	Salaries - Clerical (1.0, 1.0, 1.0, 1.0)	64,103	53,017	53,412	2	395	0.7%
2020	163	03	68	Substitutes - Clerical	0	0	0	3	0	0.0%
2020	166	03	68	Aides, Monitors, Attendants (.81, .81, .66, .66)	26,483	27,721	19,233	4	(8,488)	-30.6%
2020	169	03	68	Overtime - Clerical	0	0	0	3	0	0.0%
2020	401	03	68	Association Memberships	385	385	385		0	0.0%
2020	408	03	68	Repair/Service - Equipment	0	100	100		0	0.0%
2020	416	03	68	Copier Lease - Assistant Principal's Office	742	743	743		0	0.0%
2020	503	03	68	Supplies - Non Instructional	250	500	500		0	0.0%

1. **Reflects approximately 1/3 of Secondary School administrative salaries.**
2. **Compensation amounts reflect reallocation of Middle School and High School staff in 21-22. Total clerical full time equivalents are unchanged. Decrease in 21-22 reflects retirement.**
3. **The District strictly limits the use of clerical overtime and clerical substitutes. Any clerical overtime incurred is centrally administered by the Office of the Superintendent.**
4. **Decrease reflects vacated position, not filled.**

A 2020 SUPERVISION - REGULAR SCHOOL

				HIGH SCHOOL	Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$579,133	$636,833	$626,062		($10,771)	-1.7%
2020	150	04	68	Salaries - Administrators (2.0, 2.0, 2.0, 2.0)	353,415	359,422	364,568	1	5,146	1.4%
2020	152	04	68	Salaries - Coordinator - Extracurricular Activities (.1, .1, .1, .1)	26,081	26,523	26,768	2	245	0.9%
2020	153	04	68	Salaries - Lead Teacher - Attendance (.4, .4, .4, .4)	50,844	54,302	55,946	3	1,644	3.0%
2020	154	04	68	Stipend -Teacher-Att./Activities	5,095	5,094	5,211	3	117	2.3%
2020	161	04	68	Salaries - Clerical (2.0, 2.0, 2.0, 2.0)	67,828	103,659	104,537	5	878	0.8%
2020	163	04	68	Substitutes - Clerical	322	0	0	4	0	0.0%
2020	166	04	68	Aides, Monitors, Attendants (1.64, 1.64, 1.34, 1.34)	53,659	56,280	38,179	6	(18,101)	-32.2%
2020	169	04	68	Overtime - Clerical (Graduation/Senior Awards Night)	5,357	7,470	6,770	4	(700)	-9.4%
2020	400	04	68	Travel - District Related	84	400	400		0	0.0%
2020	401	04	68	Association Memberships	0	500	500		0	0.0%

1. **Reflects approximately 2/3 of Secondary School administrative salaries.**
2. **The responsibilities of this position include extracurricular activities and graduation.**
3. **Lead Teacher is provided at the Secondary School to address student attendance matters, allowing the Principal and Assistant Principals to devote more time to curricular initiatives, student social and emotional well-being, and daily operations at the Secondary School. In 21-22, a seasoned teacher assumed these responsibilities, as indicated by the increase in salary.**
4. **See footnote 3 above. At the High School, provision is specifically made for overtime for clerical support for Graduation and Senior Award Night.**
5. **See footnote 2 above.**
6. **See footnote 4 above.**

A 2020 SUPERVISION - REGULAR SCHOOL

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
2020	408	04	68	Repair/Service - Equipment	0	0	0		0	0.0%
2020	415	04	68	Printing	251	500	500		0	0.0%
2020	416	04	68	Copier Lease - Principal's and Attendance Offices	2,408	2,408	2,408		0	0.0%
2020	420	04	68	Miscellaneous Contractual	26	500	500	7	0	0.0%
2020	503	04	68	Supplies - Non Instructional	2,861	4,775	4,775		0	0.0%
2020	504	04	68	Graduation Expense	10,902	15,000	15,000	8	0	0.0%

7. Includes provision for assembly speakers, Peer Drug Educators training program, Writer's Reception costs, etc.
8. Expenses related to graduation for printing, miscellaneous contractual, and supplies are captured in this code.

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				DISTRICTWIDE	$314	$27,200	$27,200		$0	0.0%
2020	163	99	68	Substitutes - Clerical, DW	0	25,000	25,000	1	0	0.0%
2020	169	99	68	Overtime - Clerical, DW	0	0	0		0	0.0%
2020	400	99	25	Travel - District Related AMD	30	100	100		0	0.0%
2020	400	99	69	Travel - District Related - DW	0	0	0		0	0.0%
2020	401	99	25	Association Memberships AMD	284	2,100	2,100		0	0.0%

1. Reflects a District-wide provision for substitutes for key clerical positions in the event of a long-term absence.

TOTAL CURRICULUM DEVELOPMENT & SUPERVISION					***$2,947,521***	***$3,109,540***	***$3,053,930***		***($55,610)***	***-1.8%***

A 2110 REGULAR SCHOOL INSTRUCTION

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				DISTRICT	$28,584,386	$30,394,804	$30,582,248		$187,444	0.6%
				MUNSEY PARK	$8,164,407	$8,805,742	$8,598,617		($207,125)	-2.4%
2110	110	01	20	Salaries - Teachers, Kindergarten (5.0, 6.0, 6.0, 6.0)	560,554	650,166	585,127	1	(65,039)	-10.0%
2110	120	01	21	Salaries -Teachers, Grades 1-6 (37.0, 38.0, 38.0, 36.0)	4,390,817	4,528,142	4,342,183	1	(185,959)	-4.1%
2110	120	01	22	Salaries - Teachers - Art (1.70, 1.47, 1.47 1.47)	175,056	178,022	183,556	2	5,534	3.1%
2110	120	01	23	Salaries - Teachers - Music (4.20, 4.20, 4.20, 4.20)	484,842	499,292	517,180	2	17,888	3.6%
2110	120	01	36	Salaries - Teachers - Health Education (0, .5, .5, .5)	0	60,651	35,711	2	(24,940)	100.0%
2110	120	01	37	Salaries - Teachers - Phys. Ed. (3.0, 3.0, 3.0, 3.0)	343,185	344,530	367,396		22,866	6.6%
2110	120	01	43	Salaries - Teachers - ENL (3.0, 3.0, 3.0, 3.0)	370,527	312,896	291,902		(20,994)	0.0%
2110	120	01	45	Salaries - Teachers - Reading (6.0, 6.5, 6.5, 6.5)	590,681	716,542	722,461		5,919	0.8%

1. In 20-21, 6 Kindergarten and 38 Grades 1-6 sections were budgeted, and 5 Kindergarten and 37 Grades 1-6 were run. This is exclusive of 14 sections created to address social distancing as a result of the COVID-19 pandemic. 6 Kindergarten and 35 Grades 1-6 sections were budgeted in 21-22. However, because of the potential impact of COVID-19 on elementary learning, it was determined to temporarily decrease class sizes to achieve class sizes below the guidelines at all grade levels, where possible. 3 additional sections were added above indicated enrollment sections, and 6 Kindergarten and 38 Grades 1-6 sections were run. Based on the latest enrollment figures, in 22-23, 6 Kindergarten and 36 Grades 1-6 sections are budgeted.

A 2110 REGULAR SCHOOL INSTRUCTION

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
2110	120	01	48	Salaries - Teachers-Mathematics (2.0, 3.0, 3.0, 3.0)	251,050	323,203	393,970	2	70,767	21.9%
2110	120	01	52	Salaries - Teachers - Science (1.0, 1.0, 1.0, 1.0)	132,776	136,449	138,497		2,048	1.5%
2110	122	01	26	Stipends - After School Enrichment Program	4,500	8,000	8,000	3	0	0.0%
2110	122	01	45	Stipend - Lead Teacher - Literacy Specialist	5,095	5,095	5,211		116	100.0%
2110	122	01	48	Stipend - Teacher Specialists - Mathematics	10,190	15,284	15,633		349	2.3%
2110	140	01	69	Substitute Teachers - Illness	11,898	6,490	6,490	5	0	0.0%
2110	141	01	69	Substitute Teachers - Staff Development	117	18,500	18,500		0	0.0%
2110	142	01	69	Permanent Substitutes	1,300	39,500	39,500		0	0.0%
2110	144	01	69	Sub Teacher Assistants	0	1,000	1,000		0	0.0%
2110	145	01	69	Sub Callers	0	0	0	4	0	0.0%
2110	146	01	69	Sub Teachers - Test Scoring/Training	1,781	22,750	22,750	5	0	0.0%
2110	147	01	69	Sub Teachers - CSE/TST	2,158	25,500	25,500		0	0.0%
2110	148	01	69	Sub Teachers - All Other	12,038	29,000	29,000		0	0.0%
2110	152	01	25	Salary - Director of Fine Arts (.20, .20, .20, .20)	33,000	33,495	33,997	6	502	0.0%
2110	152	01	42	Salary - Distr. Coordinator - English (.20, .20, .20, .20)	31,113	33,308	34,644		1,336	4.0%
2110	152	01	43	Salary - District Coordinator - ENL (.10, .10, .10, .10)	16,081	16,523	16,768		245	0.0%
2110	152	01	48	Salary - District Coordinator - Math (.20, .20, .20, .20)	28,000	30,587	32,492		1,905	6.2%
2110	152	01	52	Salary - Distr. Coordinator - Science (.20, .20, .20, .20)	31,657	28,000	29,000		1,000	3.6%
2110	152	01	54	Salary - Distr. Coord. - Social Studies (.20, .20, .20, .20)	31,519	31,200	31,668		468	1.5%
2110	165	01	17	Aides - Testing Costs	0	3,000	3,000	7	0	0.0%
2110	166	01	17	Salaries - Aides/Mon./Atten. (12.33, 12.33, 12.33, 13.07)	320,158	331,130	347,323	7	16,193	4.9%
2110	167	01	69	Salaries - T.A. 504 Plans (0, 0, 0, 0)	0	0	0	8	0	0.0%
2110	169	01	17	Bus Duty - T.A./S.A.	57,837	78,949	78,949	9	0	0.0%

2. See footnote 2 on page 28 for a discussion of the District's ENL Program. In 21-22, an incremental .5 Reading Teacher is added at Munsey Park based on student needs to support AIS/RTI and Tier III services, reading instruction, and the District's NWEA Universal Screener Platform and the adoption of the new comprehensive literacy program for grades K-6. Each elementary school has a 1.0 FTE Literacy Specialist included in this line item. In addition, a 1.0 Math Specialist is added at each elementary school in 21-22, again to support AIS/RTI and Tier III services, as well as Kindergarten students who currently do not receive specialists' support and 6th graders in a co-teach and double acceleration models, as well as to support the ongoing implementation of the Math in Focus Curriculum. In addition, a .5 Health Teacher is provided in 21-22 to support direct health instruction through the Great Body Shop curriculum and its social and emotional initiatives in targeted grades. Decrease in Art FTE is due to improved allocation of teacher schedules.
3. The after-school enrichment program has segments in the Humanities, Math, and STEM staffed by Secondary School teachers. Curriculum writing for these three segments is overseen by core subject coordinators.
4. With the implementation of the AESOP online substitute system, the position of sub caller is no longer necessary. See footnote 5 on page 5.
5. Codes are used to capture the use of substitutes by cause. Permanent substitutes are assumed to cover other teacher absences for budgeting purposes.
6. Consistent with the requirements of the mandated NY State Learning Standards and APPR, increased emphasis on curriculum and teacher evaluations by the District Coordinators is required at all District schools, especially the elementary schools. Therefore, beginning in 12-13, core subject District Coordinators were relieved of their teaching duties at the Secondary School to enable their fulltime immersion in this effort.
7. Reflects supervisory aides for student supervision, including recess/lunch and State testing and includes provision for part-time Kindergarten aides to work full-time for the month of September to facilitate a smooth transition for Kindergarten students. $55,000 and $39,525 of salaries related to supervision in the cafeteria are allocated each year to the School Lunch Fund for Munsey Park and Shelter Rock, respectively. 22-23 provides for incremental supervisory aide time in the Kindergarten classrooms at both schools.
8. Represents Teacher Assistants or Supervisory Aides for children with Section 504 certified medical conditions. Staffing is based on student needs.
9. Teacher Assistants and Aides are used in the morning and the afternoon to supervise the arrival and departure of students.

A 2110 REGULAR SCHOOL INSTRUCTION

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
2110	201	01	23	Equipment -Instructional Music	1,339	2,000	2,000		0	0.0%
2110	201	01	69	Equipment - Instructional - General	0	3,750	3,750		0	0.0%
2110	408	01	22	Repair/Service - Equipment - Art	0	100	100		0	0.0%
2110	408	01	23	Rep./Svc. - Equipment, Music	226	1,200	1,500		300	25.0%
2110	408	01	37	Rep./Svc. - Equipment - Phys. Ed.	600	600	600		0	0.0%
2110	408	01	52	Rep./Svc. - Equipment - Science	0	400	400		0	0.0%
2110	415	01	69	Printing	0	1,500	1,500		0	0.0%
2110	416	01	69	Copier Lease	17,399	17,365	17,365		0	0.0%
2110	420	01	45	Miscellaneous Contractual - Reading	0	0	0		0	0.0%
2110	420	01	52	Miscellaneous Contractual - Science	0	200	200		0	0.0%
2110	437	01	23	Student Participation Fees - Music	0	100	100	11	0	0.0%
2110	437	01	45	Student Participation Fees - Reading	0	0	0		0	0.0%
2110	437	01	48	Student Participation Fees - Math	0	420	420		0	0.0%
2110	437	01	52	Student Participation Fees - PLTW	950	950	950		0	0.0%
2110	480	01	23	Textbooks - Music	1,229	2,000	2,000		0	0.0%
2110	480	01	42	Textbooks - Language Arts	86,998	66,825	38,360	10	(28,465)	-42.6%
2110	480	01	48	Textbooks - Math	66,544	36,737	2,500		(34,237)	-93.2%
2110	480	01	52	Textbooks - Science	0	1,200	1,200		0	0.0%
2110	480	01	54	Textbooks - Social Studies	2,538	5,250	21,276		16,026	305.3%
2110	491	01	69	BOCES Services - Elementary	1,570	3,580	3,580	11	0	0.0%
2110	501	01	21	Supplies - Instr.- General Classroom	19,482	23,875	23,875	10	0	0.0%
2110	501	01	22	Supplies - Instructional - Art	6,923	10,000	10,000		0	0.0%
2110	501	01	23	Supplies - Instructional - Music	4,907	3,500	3,500		0	0.0%
2110	501	01	36	Supplies - Instructional - Health	5,849	6,800	6,800		0	0.0%
2110	501	01	37	Supplies - Instructional Phys. Ed.	2,580	2,575	2,580		5	0.2%
2110	501	01	42	Supplies - Instructional - Language Arts	28,580	64,451	50,909		(13,542)	-21.0%
2110	501	01	43	Supplies - Instructional - ENL	1,466	1,500	1,500		0	100.0%
2110	501	01	48	Supplies - Instructional - Math	6,225	23,960	10,550		(13,410)	-56.0%
2110	501	01	52	Supplies - Instructional - Science	4,284	6,650	22,644		15,994	240.5%
2110	501	01	54	Supplies - Instructional - Social Studies	372	1,000	1,000		0	0.0%
2110	502	01	69	Supplies - Copier - Instructional	6,067	9,050	9,050		0	0.0%
2110	513	01	23	Reference Materials - Sheet Music	352	1,000	1,000		0	0.0%

10. Textbooks and supplies in all Core subjects reflect continued investment in new programs aligned with the mandated NYS Learning Standards. Language Arts textbooks and supplies expenses are pursuant to the completion in 19-20 through 21-22 of the implementation of Teachers College comprehensive literacy and writing program for grades K-6, as discussed on page 18. (Grade 6 Writing will be implemented in 22-23.) The Teachers College budgets in 22-23 reflect ongoing baseline expenses. Science supplies include baseline supplies for the NYS Science Learning Standards and the implementation of the Project Lead the Way STEM program at the elementary schools through Grade 4. 22-23 Science supplies reflects the rollout to Grade 5, including Robot Design and Cube Game kits. The expenses in Math texts and Math supplies is pursuant to the completion in 19-20 through 21-22 of the upgrade to Math in Focus 2020, including 6 year software licenses. In addition, Extra Practice texts are provided for Grades K-5 in 20-21, and Extra Practice Texts and supplies are provided for Grade 6 in 21-22. See page 18. The Math in Focus budgets in 22-23 reflect ongoing baseline expenses. 22-23 Social Studies textbooks includes the adoption of a new text for Grade 6.

11. Includes general education evaluation and translation services.

A 2110 REGULAR SCHOOL INSTRUCTION

				SHELTER ROCK	Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$6,501,087	$6,842,183	$6,859,453		$17,270	0.3%
2110	110	02	20	Salaries - Teachers,Kindergarten (3.0, 4.0, 4.0, 4.0)	372,601	447,972	540,450	1	92,478	20.6%
2110	120	02	21	Salaries - Teachers, Grades 1-6 (27.0, 28.0, 28.0, 26.0)	3,150,091	3,161,397	3,110,459	1	(50,938)	-1.6%
2110	120	02	22	Salaries - Teachers - Art (1.3, 1.13, 1.13, 1.13)	161,294	117,253	125,052	2	7,799	6.7%
2110	120	02	23	Salaries - Teachers - Music (3.8, 3.8, 3.8, 3.8)	454,316	465,771	476,619		10,848	2.3%
2110	120	02	36	Salaries - Teachers - Health Education (0 .5, .5, .5)	0	60,651	35,711		(24,940)	0.0%
2110	120	02	37	Salaries - Teachers - Phys. Ed. (2.40 , 2.40, 2.33, 2.33)	302,154	263,290	249,496		(13,794)	-5.2%
2110	120	02	43	Salaries - Teachers - ENL (3.0, 3.0, 3.0, 3.0)	285,765	293,585	303,841	1	10,256	3.5%
2110	120	02	45	Salaries - Teachers - Reading (5.0, 5.5, 5.5, 5.5)	600,431	647,066	594,724	2	(52,342)	-8.1%
2110	120	02	48	Salaries - Teachers-Mathematics (2.0, 3.0, 3.0, 3.0)	250,573	320,145	399,870		79,725	24.9%
2110	120	02	52	Salaries - Teachers - Science (1.0, 1.0, 1.0, 1.0)	128,249	129,211	133,773		4,562	3.5%
2110	122	02	26	Stipends - After School Enrichment Program	3,000	8,000	8,000	3	0	0.0%
2110	122	02	48	Stipend - Lead Teacher - Literacy Specialist	5,095	5,094	5,211		117	100.0%
2110	122	02	48	Stipend - Teacher Specialists - Mathematics	10,190	15,284	15,633		349	2.3%
2110	140	02	69	Substitute Teachers - Illness	25,995	6,490	6,490	5	0	0.0%
2110	141	02	69	Substitute Tchrs.- Staff Development	1,970	18,500	18,500		0	0.0%
2110	142	02	69	Permanent Substitutes	0	39,500	39,500		0	0.0%
2110	144	02	69	Sub Teacher Assistants	0	1,000	1,000		0	0.0%
2110	145	02	69	Sub Callers	0	0	0	4	0	0.0%
2110	146	02	69	Sub Teachers - Test Scoring/Training	1,755	22,750	22,750	5	0	0.0%
2110	147	02	69	Sub Teachers - CSE/TST	15,340	30,500	30,500		0	0.0%
2110	148	02	69	Sub Teachers - All Other	11,115	29,000	29,000		0	0.0%
2110	152	02	25	Salary - Director of Fine Arts (.20, .20, .20, .20)	33,000	33,495	33,997	6	502	0.0%
2110	152	02	42	Salary - Distr. Coordinator - English (.20, .20, .20, .20)	31,113	33,308	34,644		1,336	4.0%
2110	152	02	43	Salary - Distr. Coordinator- ENL (.10, .10, .10, .10)	16,081	16,523	16,768		245	1.5%
2110	152	02	48	Salary - Distr. Coordinator - Math (.20, .20, .20, .20)	28,000	30,587	32,492		1,905	6.2%
2110	152	02	52	Salary - Distr. Coordinator - Science (.20, .20, .20, .20)	31,657	28,000	29,000		1,000	3.6%

1. **In 20-21, 4 Kindergarten and 27 Grades 1-6 sections were budgeted and 3 Kindergarten and 27 Grades 1-6 were run. This is exclusive of 4 sections created to address social distancing as a result of the COVID-19 pandemic. 4 Kindergarten and 26 Grades 1-6 sections were budgeted in 21-22. However, because of the potential impact of COVID-19 on elementary learning, it was determined to temporarily decrease class size to achieve class sizes below the guidelines at all grade levels, where possible. 2 additional sections were added above indicated enrollment sections. Based on the latest enrollment projections, in 22-23 4 Kindergarten and 26 Grades 1-6 sections are budgeted. See footnote 2 on page 28 for a discussion of the District's ENL Program to support students for whom English is a new language.**
2. **In 21-22, an incremental .5 Reading Teacher is added at Shelter Rock to support AIS/RtI and Tier III services, reading instruction, and the District's NWEA Universal Screener Platform and the adoption of the new comprehensive literacy program for Grades K-6. Each elementary school has a 1.0 FTE Literacy Specialist. In addition, a 1.0 Math Specialist is added at each elementary school in 21-22, again to support AIS/RTI and Tier III services, as well as Kindergarten students who currently do not receive specialists' support and 6th graders in a co-teach and double acceleration models, as well as to support the ongoing implementation of the Math in Focus Curriculum. In addition, a .5 Health Teacher is provided in 21-22 to support direct health instruction through the Great Body Shop curriculum and its social and emotional initiatives in targeted grades. Decrease in Art and Physical Education FTE is due to improved allocation of teacher schedules.**
3. **The after-school enrichment program has segments in the Humanities, Math, and STEM, staffed by Secondary School teachers. Curriculum writing for these three segments is overseen by core subject coordinators.**
4. **See Munsey Park footnote 4.**
5. **Codes are used to capture the use of substitutes by cause. Permanent substitutes are assumed to cover other teacher absences for budgeting purposes.**

A 2110 REGULAR SCHOOL INSTRUCTION

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
2110	152	02	54	Salary - Distr. Coord.-Social Studies (.20, .20, .20, .20)	31,519	31,200	31,668	6	468	1.5%
2110	165	02	17	Aides - Testing Costs	222	3,000	3,000	7	0	0.0%
2110	166	02	17	Salaries - Aides/Mon./Attend (9.34, 9.34, 9.41, 9.71)	287,448	255,779	262,397	7	6,618	2.6%
2110	169	02	17	Bus Duty - T.A./S.A.	46,796	69,621	69,621	8	0	0.0%
2110	201	02	23	Equipment - Instr. - Music	1,846	2,000	2,000		0	0.0%
2110	201	02	69	Equipment - General Instructional	0	2,890	2,890		0	0.0%
2110	408	02	22	Repair/Svc. - Equipment, Art	0	100	100		0	0.0%
2110	408	02	23	Repair/Svc. - Equipment, Music	471	1,200	1,500		300	25.0%
2110	408	02	37	Repair/Svc. - Equip., Phys. Ed.	0	600	600		0	0.0%
2110	408	02	52	Repair/Svc. - Equipment, Science	0	400	400		0	0.0%
2110	415	02	69	Printing	401	1,500	1,500		0	0.0%
2110	416	02	69	Copier Lease	12,447	12,447	12,447		0	0.0%
2110	420	02	52	Miscellaneous Contractual - Science	0	200	200		0	0.0%
2110	437	02	23	Student Participation Fees - Music	0	100	100		0	0.0%
2110	437	02	45	Student Participation Fees- Reading	0	0	0		0	0.0%
2110	437	02	48	Student Participation Fees - Math	229	375	375		0	0.0%
2110	437	02	52	Student Participation Fees - PLTW	950	950	950		0	0.0%
2110	437	02	54	Student Participation Fees - Social Studies	0	0	0		0	0.0%
2110	480	02	23	Textbooks - Music	1,519	2,000	2,000	10	0	0.0%
2110	480	02	42	Textbooks - Language Arts	63,810	49,925	31,633		(18,292)	-36.6%
2110	480	02	43	Textbooks - ENL	0	0	0		0	0.0%
2110	480	02	48	Textbooks - Math	49,729	30,490	2,500		(27,990)	-91.8%
2110	480	02	52	Textbooks - Science	0	800	800		0	0.0%
2110	480	02	54	Textbooks - Social Studies	3,011	5,050	17,046		11,996	237.5%
2110	491	02	69	BOCES Services - Elementary	545	5,080	5,080	9	0	0.0%
2110	501	02	21	Supplies - Instructional-Gen'l. Classroom	20,774	20,500	20,500	10	0	0.0%
2110	501	02	22	Supplies - Instructional - Art	6,573	8,500	8,500		0	0.0%
2110	501	02	23	Supplies - Instructional - Music	6,314	3,250	3,250		0	0.0%
2110	501	02	36	Supplies - Instructional - Health	5,477	6,000	6,000		0	0.0%
2110	501	02	37	Supplies - Instructional - Phys. Ed.	2,991	2,575	2,575		0	0.0%
2110	501	02	42	Supplies - Instructional - Language Arts	25,723	58,076	31,302		(26,774)	-46.1%
2110	501	02	43	Supplies - Instructional - ENL	1,369	1,500	1,500		0	0.0%
2110	501	02	48	Supplies - Instructional - Math	3,946	23,653	9,450		(14,203)	-60.0%
2110	501	02	52	Supplies - Instructional - Science	4,783	5,050	21,044		15,994	316.7%
2110	501	02	54	Supplies - Instructional - Social Studies	318	1,000	1,045		45	4.5%
2110	502	02	69	Supplies - Copier - Instructional	1,882	11,000	11,000		0	0.0%
2110	513	02	23	Reference Materials - Sheet Music	210	1,000	1,000		0	0.0%

6. **See Munsey Park footnote 6 on District Coordinators.**
7. **See Munsey Park footnote 7. Decrease reflects retirement.**
8. **Teacher Assistants and Aides are used in the morning to supervise the arrival of students.**
9. **See Munsey Park footnote 11.**
10. **See Munsey Park footnote 10.**

A 2110 REGULAR SCHOOL INSTRUCTION

				MIDDLE SCHOOL	Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$4,209,109	$4,188,727	$4,481,767		$293,040	7.0%
2110	130	03	22	Salaries - Teachers - Art (1.2, 1.4, 1.4, 1.6)	82,894	129,327	217,500	1	88,173	68.2%
2110	130	03	23	Salaries - Teachers - Music (3.0, 3.0, 3.6, 3.6)	368,724	378,006	473,256		95,250	25.2%
2110	130	03	24	Salaries - Teachers - Drama (.60, .60, .60, .60)	84,958	85,595	86,880		1,285	1.5%
2110	130	03	34	Salaries - Teachers - Home/Careers (1.0, 1.0, 1.0, 1.0)	66,720	70,366	75,679		5,313	7.6%
2110	130	03	35	Salaries - Teachers - Technology-STEM (1.8, 1.4, 1.2, 1.2)	122,996	100,613	96,557	10	(4,056)	-4.0%
2110	130	03	36	Salaries - Teachers - Health Educ. (1.0, 1.0, 1.0, 1.0)	116,891	67,220	126,821		59,601	88.7%
2110	130	03	37	Salaries - Teachers - Phys. Educ. (2.0, 2.0, 2.1, 2.1)	214,913	166,551	196,580		30,029	18.0%
2110	130	03	42	Salaries - Teachers - English (5.0, 5.1, 5.1, 5.0)	615,863	685,229	685,558		329	0.0%
2110	130	03	43	Salaries - Teachers - ENL (.60, .60, .60, .60)	40,032	42,221	43,705	2	1,484	3.5%
2110	130	03	44	Salaries - Teachers - World Lang. (4.6, 4.6, 4.6, 4.4)	455,672	466,396	431,346		(35,050)	-7.5%
2110	130	03	45	Salaries - Teachers - Reading (.80, 1.20, 1.20, 1.20)	53,376	83,181	76,272		(6,909)	-8.3%
2110	130	03	48	Salaries - Teachers - Mathematics (5.4, 5.0, 5.0, 4.9)	633,202	615,350	641,250		25,900	4.2%
2110	130	03	52	Salaries - Teachers - Science (5.9, 5.9, 5.9, 6.2)	612,144	563,025	583,441		20,416	3.6%
2110	130	03	54	Salaries - Teachers - Soc. Stud. (4.2, 4.2, 4.2, 4.2)	424,214	355,309	373,281		17,972	5.1%
2110	132	03	24	Stipend - Teacher Specialist Drama	8,497	8,541	8,734		193	2.3%
2110	140	03	69	Substitute Teachers - Illness	7,676	0	0	3	0	0.0%
2110	141	03	69	Substitute Teachers - Staff Development	171	500	500		0	0.0%
2110	142	03	69	Permanent Substitutes	0	18,500	18,500		0	0.0%
2110	145	03	69	Sub Callers	221	2,935	2,935		0	0.0%
2110	146	03	69	Sub Tchr - Test Scoring/Training	0	250	250		0	0.0%
2110	148	03	69	Sub Teachers - All Other	8,468	0	0		0	0.0%
2110	152	03	25	Salary - Director of Fine Arts (.20, .20, .20, .20)	33,000	33,495	33,997	4	502	0.0%
2110	152	03	42	Salary - Distr. Coordinator - English (.20, .20, .20, .20)	31,113	33,308	34,644		1,336	4.0%
2110	152	03	44	Salary - Distr. Coord. - World Lang./ENL (.30, .30, .30, .30)	48,244	49,568	49,903		335	0.7%
2110	152	03	48	Salary - District Coordinator - Math (.20, .20, .20, .20)	28,000	30,587	32,492		1,905	6.2%
2110	152	03	52	Salary - District Coordinator-Science (.20, .20, .20, .20)	31,657	28,000	29,000		1,000	3.6%
2110	152	03	54	Salary - District Coord. - Soc. Stud. (.20, .20, .20, .20)	31,519	31,200	31,668		468	1.5%

1. **Middle School enrollment was 517 in 20-21, 510 in 21-22, and is projected to be 499 in 22-23. Budgeted General Education FTE in 20-21 was 39.30 and actual FTE was 40. Budgeted FTE in 21-22 is 39.40 and actual is 39.90. Budgeted FTE in 22-23 is 40.00. Adjustments are made across subject areas based on student needs. 21-22 includes an additional 1.0 Reading Teacher at the Secondary School, including .4 FTE to the Middle School to provide additional support for AIS, RTI, and Tier III Special Education students. $ increases and decreases in budgeted amounts for subject areas reflect reallocation of existing staff in the Secondary School and District-wide.**
2. **The District continues to experience enrollment of students who are English Language Learners (ELLs). In 20-21 there were 49 elementary ELLs and 27 Secondary School ELLs. In addition, in 20-21, there were 14 former ELLs who continue to receive services in accordance with the regulations. In 21-22, there are 43 elementary ELLs and 22 Secondary School ELLs. In addition, in 21-22, there are 24 former ELLs who continue to receive services in accordance with the regulations. CR 154 regulations adopted by the State Education Department expanded the District's requirements related to the identification and placement of ELL students, the availability of age appropriate and ability appropriate bilingual education programs, support, transitional and translation services, units of study and credit for English as a New Language (ENLs), personnel qualifications and professional development, parental rights, including notification requirements and, in particular, special education notification requirements and District planning and reporting. Transitional services include the requirement to continue support to former ELLs who have achieved mastery for an additional two years. In 20-21, 21-22 and 22-23, there are 3.0 FTE ENL Teachers at each elementary school and a total of 2.0 FTEs at the Secondary School.**
3. **Codes are used to capture the use of substitutes by cause. Permanent substitutes are assumed to cover other teacher absences for budgeting purposes. Actual substitute expense for the Secondary School is captured in the applicable account codes at the High School.**
4. **See Munsey Park footnote 6 on District Coordinators.**

A 2110 REGULAR SCHOOL INSTRUCTION

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
2110	161	03	25	Salaries - Clerical - Art, Music & Drama (.33, .33, .33, .33)	13,642	14,050	14,513		463	3.3%
2110	161	03	31	Salaries - Clerical	0	0	0		0	0.0%
2110	166	03	31	Salaries-Aides/Mon./Attend (1.0, 1.0, .66, .66)	36,632	37,555	23,552	11	(14,003)	-37.3%
2110	169	03	31	Overtime - Clerical - T.A./S.A.	30	1,200	1,200	5	0	0.0%
2110	201	03	23	Equipment-Instructional -Music	0	2,000	2,000		0	0.0%
2110	201	03	34	Equipment - Home and Careers	0	500	500		0	0.0%
2110	201	03	35	Equipment - Technology - STEM	0	500	500	10	0	0.0%
2110	201	03	37	Equipment - Physical Education	0	0	0		0	0.0%
2110	201	03	69	Equipment - Instruct. General	0	500	500		0	0.0%
2110	408	03	22	Repair/Svc. - Equipment, Art	0	200	200		0	0.0%
2110	408	03	23	Repair/Svc. - Equipment, Music	782	1,100	1,400		300	27.3%
2110	408	03	24	Repair/Service - Equipment, Drama	0	0	0		0	0.0%
2110	408	03	34	Repair/Svc. - Equip., Home /Careers	0	300	300		0	0.0%
2110	408	03	35	Repair/Svc - Equipment, Technology - STEM	0	500	500	10	0	0.0%
2110	408	03	37	Repair/Svc - Equip., Phys. Ed.	1,320	550	550		0	0.0%
2110	408	03	52	Repair/Svc. - Equip. Science	0	2,600	2,600		0	0.0%
2110	416	03	69	Copier Lease- Teacher Machine	3,901	3,902	3,902		0	0.0%
2110	417	03	24	Rental - Equipment, Drama	175	550	550	6	0	0.0%
2110	420	03	24	Misc. Contractual - Drama	225	1,100	1,100	6	0	0.0%
2110	420	03	37	Misc. Contractual - Physical Education	0	3,750	3,750	7	0	0.0%
2110	420	03	52	Misc. Contractual - Science	0	250	250		0	0.0%
2110	420	03	69	Misc. Contractual - General	0	0	0		0	0.0%
2110	437	03	23	Student Participation Fees - Music	0	510	510	6	0	0.0%
2110	437	03	24	Student Participation Fees - Drama	0	0	0	6	0	0.0%
2110	437	03	44	Student Participation Fees - World Languages	605	625	510		(115)	-18.4%
2110	437	03	48	Student Participation Fees - Math	641	595	750		155	0.0%
2110	437	03	52	Student Participation Fees -Science	1,400	1,400	1,850		450	0.0%
2110	437	03	69	Student Participation Fees	0	0	0		0	0.0%
2110	480	03	42	Textbooks - English	2,907	6,463	6,463	8	0	0.0%
2110	480	03	43	Textbooks - ENL	0	750	735		(15)	0.0%
2110	480	03	44	Textbooks -World Languages	0	2,000	0		(2,000)	-100.0%
2110	480	03	48	Textbooks - Mathematics	0	3,000	3,000		0	0.0%
2110	480	03	52	Textbooks - Science	0	3,000	0		(3,000)	-100.0%
2110	480	03	54	Textbooks - Social Studies	0	2,700	2,805		105	3.9%
2110	491	03	69	BOCES Services - Middle School	9	500	500	9	0	0.0%

5. **Overtime is provided for summer hours for certain core subject teacher assistants and support personnel.**
6. **See High School footnote 10.**
7. **Provision is made for a consultant to conduct a Yoga segment in Physical Education classes.**
8. **Incremental textbook purchases are made on an as-needed basis as funds are available.**
9. **Includes general education evaluation and translation services.**

A 2110 REGULAR SCHOOL INSTRUCTION

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
2110	501	03	21	Supplies - Instructional	1,100	3,500	3,500		0	0.0%
2110	501	03	22	Supplies - Art	3,596	6,700	6,700		0	0.0%
2110	501	03	23	Supplies - Music	2,178	2,240	2,240		0	0.0%
2110	501	03	24	Supplies - Drama	143	1,000	1,000		0	0.0%
2110	501	03	34	Supplies - Home and Careers	1,979	2,000	2,000		0	0.0%
2110	501	03	35	Supplies - Technology - STEM	1,748	5,000	8,000	10	3,000	60.0%
2110	501	03	36	Supplies - Health	849	750	750		0	0.0%
2110	501	03	37	Supplies - Instruc. Phys. Ed.	2,000	4,000	4,000		0	0.0%
2110	501	03	42	Supplies - English	861	2,500	2,500		0	0.0%
2110	501	03	43	Supplies - ENL	0	750	750		0	0.0%
2110	501	03	44	Supplies - World Languages	1,258	1,727	1,503		(224)	-13.0%
2110	501	03	45	Supplies - Reading	164	225	1,735		1,510	0.0%
2110	501	03	48	Supplies - Mathematics	0	1,500	1,500		0	0.0%
2110	501	03	52	Supplies - Science	2,454	2,500	3,500		1,000	40.0%
2110	501	03	54	Supplies - Social Studies	805	1,862	1,800		(62)	-3.3%
2110	502	03	69	Supplies - Copier Instructional	6,256	13,800	13,800		0	0.0%
2110	513	03	23	Reference Materials - Sheet Music	285	750	750		0	0.0%
2110	513	03	24	Reference Materials - Drama	0	0	0		0	0.0%

10. Project Lead the Way is part of the Science, Technology, Engineering & Mathematics (STEM) curriculum in our 7th and 8th grade classes, which provides engineering and biomedical science units of study.

11. Decrease reflects reallocation of a Security Aide to 1621 172 03 66.

A 2110 REGULAR SCHOOL INSTRUCTION

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				HIGH SCHOOL	$9,625,986	$9,935,013	$10,027,467		$92,454	0.9%
2110	121	04	58	Drivers Education	0	5,475	5,475	1	0	0.0%
2110	130	04	22	Salaries - Teachers - Art (3.8, 4.0, 4.0, 3.8)	384,382	420,404	348,243	2	(72,161)	-17.2%
2110	130	04	23	Salaries - Teachers - Music (4.0, 4.0, 3.4, 3.4)	472,599	487,143	360,518		(126,625)	-26.0%
2110	130	04	24	Salaries - Teachers - Drama (.40, .40, .40, .40)	56,638	57,064	57,920		856	1.5%
2110	130	04	32	Salaries - Teachers - Business Ed. (.60, .60, .60, .60)	84,958	87,309	88,619		1,310	1.5%
2110	130	04	35	Salaries - Teachers - Technology-STEM (1.20, 1.60, 2.00, 2.00)	122,409	152,827	187,407		34,580	22.6%
2110	130	04	36	Salaries - Teachers - Health Ed. (1.20, 1.00, 1.00, 1.00)	122,886	111,516	118,919		7,403	6.6%

1. Stipend and contract costs are reimbursed through tuition paid by the students and recorded as revenue in the General Fund.

A 2110 REGULAR SCHOOL INSTRUCTION

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
2110	130	04	37	Salaries -Teachers - Physical Ed. (3.80, 3.60, 3.50, 3.50)	387,067	344,390	337,413	2	(6,977)	-2.0%
2110	130	04	42	Salaries - Teachers - English (10.00, 9.90, 9.90, 10.00)	1,068,295	1,133,081	1,149,097		16,016	1.4%
2110	130	04	43	Salaries - Teachers - ENL (1.40, 1.40, 1.40, 1.40)	93,408	98,513	103,398		4,885	5.0%
2110	130	04	44	Salaries -Teachers -World Lang. (9.40, 9.00, 9.00, 9.20)	1,059,004	1,036,643	1,122,238		85,595	8.3%
2110	130	04	45	Salaries -Teachers -Reading (.20, .80, .80, .80)	13,344	54,406	38,729		(15,677)	-28.8%
2110	130	04	48	Salaries -Teachers -Mathematics (11.60, 11.30, 11.50, 11.10)	1,391,273	1,410,454	1,422,115		11,661	0.8%
2110	130	04	52	Salaries - Teachers -Science (16.10, 15.10, 15.10, 14.80)	1,818,029	1,735,311	1,781,200		45,889	2.6%
2110	130	04	54	Salaries-Teachers -Soc. Studies (10.60, 11.10, 11.10, 11.30)	1,275,012	1,350,659	1,427,022		76,363	5.7%
2110	132	04	22	Stipend - A/P Art	32,851	35,625	16,468	3	(19,157)	-53.8%
2110	132	04	23	Stipend - Tchr. Specialist - Music	30,505	30,507	32,071		1,564	5.1%
2110	132	04	24	Stipend - Teacher Specialist Drama	16,304	24,414	24,967		553	2.3%
2110	132	04	52	Stipend - Teacher Specialist Science	23,355	28,278	28,193		(85)	-0.3%
2110	136	04	42	Salaries - Teacher Assistant - ELA (1.0, 1.0, 1.0, 1.0)	36,937	38,039	39,616		1,577	4.1%
2110	136	04	43	Salaries - Teacher Assistant - ENL (0, 0, 0, 0)	0	0	0		0	0.0%
2110	136	04	44	Salaries - Teacher Assistant - World Lang. Lab (1.0, 1.0, 1.0, 1.0)	58,565	58,646	59,232		586	1.0%
2110	136	04	48	Salaries - Teacher Assistant - Math Lab (1.0 1.6, 1.6, 1.6)	58,865	78,485	79,071	2	586	0.7%
2110	136	04	52	Salaries - Teacher Assistant - Science (2.0, 2.0, 2.0, 2.0)	91,537	91,284	93,393	2	2,109	2.3%
2110	136	04	54	Salaries - Teacher Assistant - Soc. Stud. Lab (1.0, 1.0, 1.0, 1.0)	59,865	58,646	59,232		586	1.0%
2110	136	04	69	Salaries - Teacher Assistant	0	0	0		0	0.0%
2110	140	04	69	Substitute Teachers - Illness	98,634	47,500	47,500	4	0	0.0%
2110	141	04	69	Substitute Teachers- Staff Development	3,354	13,000	13,000		0	0.0%
2110	142	04	69	Permanent Substitutes	1,350	27,900	27,900		0	0.0%
2110	144	04	69	Sub Teacher Assistants	147	0	0		0	0.0%
2110	145	04	69	Sub Callers	4,294	4,550	4,550		0	0.0%
2110	146	04	69	Salaries - Sub Tchr- Test Scoring/Training	150	750	750		0	0.0%
2110	147	04	69	Sub Teacher - CSE/TST Mtgs.	6,135	17,500	17,500		0	0.0%
2110	148	04	69	Sub Teacher - All Other	71,248	55,000	55,000		0	0.0%
2110	152	04	25	Salary - Director of Fine Arts (.40, .40, .40, .40)	66,320	66,990	67,995	5	1,005	1.5%
2110	152	04	42	Salary - District Coordinator-English (.40, .40, .40, .40)	65,042	66,616	69,288	5	2,672	4.0%

2. **High School enrollment was 982 in 20-21, 980 in 21-22, and is projected to be 964 in 22-23. In 20-21, budgeted FTE was 76.4 and actual FTE was 76. In 21-22, budgeted FTE is 76.3 and actual FTE is 76.2. Budgeted FTE in 22-23 is 75.30 based on enrollment. Adjustments are reflected in subject areas based on student needs. 21-22 includes an additional 1.0 Reading teacher at the Secondary School, including a .6 FTE to the High School to support AIS, RtI and Tier III Special Education Students. New course offerings in 22-23 include: Broadcast Journalism 2, Mandarin Chinese, Music Production/Song Writing, Intermediate Algebra, and the re-introduction of Pop Culture in American Society, Math Research, and Advanced Math Research. New course offerings in 21-22 include: Broadcast Journalism 2, AP Human Geography, History of Equity and Social Justice, Social Studies 9H, and Applied Geometry. Additional support is provided to support the District's very robust and successful Science Research program with the addition of a Teacher Assistant in the Science Research program. In addition, a .6 Math Teacher Assistant provides support in certain classes. $ increases and decreases in budgeted amounts for subject areas reflect reallocation of existing staff in the Secondary School and District-wide. Music reflects a retirement.**
3. **Reflects stipends for advanced art, music, drama, and science research instructional programs conducted outside of regular school hours. 20-21 includes increased hours for the Summer Science Research program. In 20-21, the lighting and sound supervisor for Drama was filled by an outside contractor and the expense recorded in 2110.420.04.24. In 22-23, the AP Art stipend reflects a negotiated stipend for the Life Drawing course versus per-session compensation in 20-21.**
4. **Codes are used to capture the use of substitutes by cause. Permanent substitutes are assumed to cover other teacher absences for budgeting purposes.**

A 2110 REGULAR SCHOOL INSTRUCTION

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
2110	152	04	44	Salary - Distr. Coord. - World Lang./ENL (.40, .40, .40, .40)	66,926	66,090	66,470	5	380	0.6%
2110	152	04	48	Salary - District Coordinator - Math (.40, .40, .40, .40)	56,100	61,174	64,984		3,810	6.2%
2110	152	04	52	Salary - District Coordinator-Science (.40, .40, .40, .40)	63,314	56,000	58,000		2,000	3.6%
2110	152	04	54	Salary - Distr. Coord. Social Studies (.40, .40, .40, .40)	65,038	62,400	63,336		936	1.5%
2110	161	04	25	Salaries - Clerical - Art, Music & Drama (.67, .67, .67, .67)	27,698	28,525	29,465		940	3.3%
2110	166	04	31	Salaries - Aides/Mon./Attend. (2.00, 2.00, 1.34, 1.34)	78,393	75,857	47,818	6	(28,039)	-37.0%
2110	169	04	31	Overtime - Clerical - T.A./S.A.	544	530	530	7	0	0.0%
2110	201	04	22	Equipment - Instructional - Art	0	1,000	1,000		0	0.0%
2110	201	04	23	Equipment - Instructional -Music	7,255	10,000	10,000		0	0.0%
2110	201	04	24	Equipment - Instructional - Drama	0	650	650		0	0.0%
2110	201	04	35	Equipment - Instructional - Technology - STEM	0	3,135	3,135	8	0	0.0%
2110	201	04	37	Equipment - Physical Education	3,095	8,250	8,250		0	0.0%
2110	201	04	42	Equipment - Instructional - English	0	0	2,500	9	2,500	100.0%
2110	201	04	44	Equipment - Instructional - World Languages	0	0	0		0	0.0%
2110	201	04	48	Equipment - Instructional - Math	0	875	875		0	0.0%
2110	201	04	52	Equipment - Instructional - Science	0	2,500	4,275		1,775	71.0%
2110	201	04	69	Equipment - General Instructional	1,365	3,392	3,392		0	0.0%
2110	408	04	22	Repair/Service - Equip., Art	0	200	200		0	0.0%
2110	408	04	23	Repair/Service - Equip., Music	1,457	2,000	2,300		300	15.0%
2110	408	04	24	Repair/Service - Equip., Drama	0	0	0		0	0.0%
2110	408	04	37	Repair/Svc - Equip., Phys. Ed.	2,630	1,250	3,100		1,850	148.0%
2110	408	04	42	Repair/Svc. - Equip., English	0	0	7,500	9	7,500	100.0%
2110	408	04	44	Repair/Svc. - Equip., World Languages	0	0	0		0	0.0%
2110	408	04	48	Repair/Service - Equip, Math	0	0	0		0	0.0%
2110	408	04	52	Repair/Service-Equip. Science	13,535	3,000	5,000		2,000	66.7%
2110	408	04	69	Repair/Service - Equip., Gen'l. Clsrm.	0	125	125		0	0.0%
2110	415	04	69	Printing	417	1,500	1,500		0	0.0%
2110	416	04	22	Copier Lease - Art Room	1,809	1,810	1,810		0	0.0%
2110	416	04	69	Copier Lease - Teacher Machine	7,803	7,803	7,803		0	0.0%
2110	417	04	23	Rental - Equipment, Music	0	5,500	6,000	10	500	9.1%
2110	417	04	24	Rental - Equipment, Drama	0	2,200	2,200	10	0	0.0%
2110	417	04	69	Rental - Equipment - General Classroom	0	3,500	3,500	11	0	0.0%
2110	420	04	22	Miscellaneous Contractual - Art	8,228	10,500	10,500	10,12	0	0.0%
2110	420	04	23	Misc. Contractual - Music	1,219	5,000	6,500		1,500	30.0%
2110	420	04	24	Misc. Contractual - Drama	0	2,500	4,500		2,000	80.0%

6. **Decrease reflects reallocation of a Security Aide to 1621 172 04 66.**
7. **See Middle School footnote 5.**
8. **In addition to staff, provision is made for equipment, student participation fees and supplies for engineering course offerings in Introduction to Engineering, Principles of Engineering, Aerospace Engineering, and Computer Integrated Manufacturing and as part of the Project Lead the Way - STEM curriculum. In 20-21, $42,000 of equipment and $21,000 of supplies for the new course are provided through a gift from the Tower Foundation. In 21-22, the Tower Foundation provided $50,000 to complete upgrades to the Innovation Suite. The engineering program is fully adopted in 20-21. In 22-23 provision is made in supplies to upgrade the microcontrollers used in the engineering courses.**
9. **Provision is made in 22-23 to support equipment purchases and repairs for the new Broadcast Journalism suite.**
10. **Certain fees for Art, Music and Drama professional services and participation fees are budgeted to be obtained through BOCES and are recorded in 2010 491 09 68.**

A 2110 REGULAR SCHOOL INSTRUCTION

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
2110	420	04	37	Misc. Contractual - Physical Education	0	4,800	3,000	12	(1,800)	-37.5%
2110	420	04	48	Misc. Contractual - Math	0	0	0		0	0.0%
2110	420	04	52	Misc. Contractual - Science	0	700	700		0	0.0%
2110	420	04	58	Misc. Contractual - Driver's Ed.	0	23,195	23,195		0	0.0%
2110	437	04	22	Student Particip. Fees - Art	708	875	875	10	0	0.0%
2110	437	04	23	Student Particip. Fees - Music	0	5,570	5,570	10	0	0.0%
2110	437	04	24	Student Particip. Fees - Drama	150	0	0	10	0	0.0%
2110	437	04	35	Student Particip. Fees - Technology - STEM	3,200	3,000	3,200	8	200	6.7%
2110	437	04	42	Student Particip. Fees - English	129	450	450		0	0.0%
2110	437	04	44	Student Particip. Fees - World Languages	525	600	975		375	62.5%
2110	437	04	48	Student Particip. Fees - Math	874	4,000	4,000		0	0.0%
2110	437	04	52	Student Particip. Fees - Science	3,335	18,050	18,500		450	2.5%
2110	437	04	54	Student Particip. Fees - Social Studies	467	1,100	2,000		900	81.8%
2110	437	04	69	Student Particip. Fees - General Classroom	0	0	0		0	0.0%
2110	480	04	22	Textbooks - Art	0	0	500		500	100.0%
2110	480	04	32	Textbooks - Accounting	0	0	0	13	0	0.0%
2110	480	04	42	Textbooks - English	11,984	12,277	11,677		(600)	-4.9%
2110	480	04	44	Textbooks - World Languages	726	8,556	6,340		(2,216)	-25.9%
2110	480	04	48	Textbooks - Mathematics	6,495	10,500	10,500		0	0.0%
2110	480	04	52	Textbooks - Science	0	10,000	14,217		4,217	42.2%
2110	480	04	54	Textbooks - Social Studies	12,153	20,294	27,586		7,292	35.9%
2110	491	04	69	BOCES Services - High School	0	3,500	3,500	14	0	0.0%
2110	501	04	21	Supplies - Instructional	1,560	5,750	5,750	15	0	0.0%
2110	501	04	22	Supplies - Art	24,725	26,800	26,800		0	0.0%
2110	501	04	23	Supplies - Music	5,225	7,500	7,500		0	0.0%
2110	501	04	24	Supplies - Drama	8,973	7,500	9,000		1,500	20.0%
2110	501	04	32	Supplies - Business Ed.	0	700	700		0	0.0%
2110	501	04	35	Supplies - Technology - STEM	15,666	20,000	43,040	8	23,040	115.2%
2110	501	04	36	Supplies - Health	250	750	500		(250)	-33.3%
2110	501	04	37	Supplies - Phys.Ed.	5,553	7,000	6,250		(750)	-10.7%
2110	501	04	42	Supplies - English	3,363	4,000	5,960		1,960	49.0%
2110	501	04	43	Supplies - ENL	53	750	1,014		264	35.2%
2110	501	04	44	Supplies - World Languages	921	2,289	2,900		611	26.7%
2110	501	04	45	Supplies - Reading	210	210	1,905		1,695	807.1%

11. **Reflects desk rental for administration of State-mandated tests.**
12. **Miscellaneous Contractual includes framing, filming, developing, and models for Life Drawing (Art), Marching Band, Choreography, Instruction and uniform maintenance (Music) and play scripts and stage lighting, set design and other services (Drama), annual service contracts on science equipment, and student training and certification in CPR as part of the physical education program. Provision is also made for a consultant to conduct a Yoga segment in Physical Education classes. Also see footnote 3 on page 31.**
13. **Incremental textbook purchases are made on an as-needed basis as funds are available. 21-22 includes texts for the new course offering for AP Human Geography. 22-23 includes texts for AP Biology and AP Economics.**
14. **Includes general education evaluation and translation services.**
15. **Includes purchase of High School student planners.**

A 2110 REGULAR SCHOOL INSTRUCTION

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
2110	501	04	46	Supplies - Writing Center	357	880	880		0	0.0%
2110	501	04	48	Supplies - Mathematics	3,025	7,400	7,400		0	0.0%
2110	501	04	52	Supplies - Science	19,956	26,426	26,426		0	0.0%
2110	501	04	54	Supplies - Social Studies	2,480	3,400	3,400		0	0.0%
2110	502	04	69	Supplies - Copier Instructional	10,873	27,500	27,500		0	0.0%
2110	513	04	22	Reference Materials - Art	0	0	0		0	0.0%
2110	513	04	23	Reference Materials - Sheet Music	466	2,000	2,000		0	0.0%
2110	513	04	24	Reference Materials - Drama	0	500	500		0	0.0%

A 2110 REGULAR SCHOOL INSTRUCTION

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				OTHER	$32,070	$50,120	$46,000		($4,120)	-8.2%
2110	481	07	69	Textbooks - Elementary - NPS	0	1,000	1,000		0	0.0%
2110	482	07	69	Textbooks - Secondary - NPS	32,070	45,000	45,000	1	0	0.0%
2110	491	36	69	BOCES Tutor Svcs. - Hospital Setting	0	4,120	0		(4,120)	-100.0%

1. **22-23 budget is consistent with average expense experience.**

A 2110 REGULAR SCHOOL INSTRUCTION

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				DISTRICTWIDE	$51,726	$573,019	$568,944		($4,075)	-0.7%
2110	120	99	45	Sal.-Tchrs.-Elem. Reading Evals.	0	0	0		0	0.0%
2110	120	99	69	Sal.-Tchrs.-DW/Leave/Sick/Growth	0	217,610	217,610	1	0	0.0%
2110	130	99	69	Sal.-Tchrs.-DW/Leave/Sick/Growth	0	151,222	151,222	1	0	0.0%

1. **The 21-22 and 22-23 budgets provide amounts for 3 sick leave and/or growth positions at the Elementary Schools, respectively, and 2 sick leave and/or growth positions at the Secondary School. Sick leave positions are temporary, on an as-needed basis, and are not included in headcount. The tenured teacher on leave retains the position and is included in fulltime equivalent counts where applicable. The expense is recorded in the budget line item where the replacement/growth actually occurs. In addition, should enrollment be such that some elementary sections exceed guidelines, provision is made to provide additional staff to support the classrooms exceeding guidelines, if appropriate.**

A 2110 REGULAR SCHOOL INSTRUCTION

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
2110	151	99	37	Salary - Director Physical Education (.25, .25, .25, .25)	45,686	45,325	41,250		(4,075)	-9.0%
2110	157	99	43	In-House Translation - Language	1,661	1,000	1,000		0	0.0%
2110	196	99	99	Graduate Credit X-Over (K-12)	0	150,000	150,000	2	0	0.0%
2110	201	99	26	Equipment - Instructional - Elementary Enrichment	0	0	0		0	0.0%
2110	201	99	38	Equipment - Instructional - Health, PE	0	0	0		0	0.0%
2110	416	99	25	Copier Lease - Art, Music, Drama	733	734	734		0	0.0%
2110	416	99	39	Copier Lease - Athletics	0	0	0		0	0.0%
2110	416	99	42	Copier Lease - English Language Arts	742	743	743		0	0.0%
2110	416	99	44	Copier Lease - World Language	742	743	743		0	0.0%
2110	416	99	48	Copier Lease - Math	733	734	734		0	0.0%
2110	416	99	52	Copier Lease - Science	695	674	674		0	0.0%
2110	416	99	54	Copier Lease - Social Studies	733	734	734		0	0.0%
2110	420	99	38	Misc. Contractual - Health, PE, Athletics	0	0	0		0	0.0%
2110	420	99	43	Translation Services	0	3,000	3,000	3	0	0.0%
2110	437	99	38	Student Particip. Fees - Health, PE	0	0	0		0	0.0%
2110	473	99	69	Payments to Charter Schools	0	0	500		500	100.0%
2110	501	99	26	Instructional Supplies -Elementary Enrichment	0	500	0		(500)	-100.0%

2. **Under the District's MEA collective bargaining agreement, salary enhancement will be granted for successfully completing graduate credits. The budget is reflective of the District's expense experience.**
3. **Provision is made for translation services District-wide for ENL families requiring such assistance, in accordance with CR154. See Middle School footnote 2.**

TOTAL 2110 REGULAR SCHOOL INSTRUCTION	***$28,584,386***	***$30,394,804***	***$30,582,248***	***$187,444***	***0.6%***

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES AND PUPIL PERSONNEL SERVICES

SUMMARY NOTES TO THE OFFICE OF SPECIAL EDUCATION (2250) AND PUPIL PERSONNEL SERVICES (2810, 2815, 2820, AND 2825) BUDGET:

Manhasset Public Schools is committed to providing opportunities for all students to achieve success, academically and personally. Our focus in Special Education is to provide a comprehensive and yet, individualized program for students with various disabilities from the ages three through twenty-one with services and/or supports in a warm, supportive, and motivating setting, and where policies and procedures foster students' right to a "free and appropriate public education in the least restrictive environment." Services and supports can include speech and language services, hearing and/or vision services, home instruction, Section 504 accommodations and special education programs and services/supports. Pupil Personnel Services (PPS) is an integral part of the educational system. PPS provides district-wide, school counseling services, clinical psychological and social work services and health services. The PPS faculty and staff are in an ideal position to protect the health and safety of all students. The mission of all PPS faculty and staff is to utilize strategies, techniques, programs and services in order to maximize student progress in the least restrictive environment toward achievement of academic goals along with the essential personal, social and emotional complements that form the foundation of a productive future.

The school counselors assist all students in the acquisition of the academic, career, and personal/social skills required to become successful students and, ultimately, fully functioning, responsible citizens. To do so, a comprehensive, developmentally appropriate school counseling program has been developed to address the individual and collective needs of all students. In addition, our school counselors provide short term counseling regarding peer and family concerns.

Our clinical faculty, school social workers and school psychologists, provides counseling and support services for students and families experiencing learning difficulties, emotional challenges, family crisis, health concerns, and other related academic, social, and emotional problems. Most importantly, school counselors and clinicians along with teachers and parents become vested in students' academic and personal success.

The National Association of School Nurses (NASN) defines school nursing as a specialized practice of professional nursing that advances the well-being, academic success, and life-long achievement of students. School nurses facilitate positive student responses to normal development; promote health and safety; intervene with actual and potential health problems; provide case management services; and actively collaborate with others to build student and family capacity for adaptation, self-management, self-advocacy, and learning.

In summary, the Office of Special Education and Pupil Personnel Services at Manhasset Public Schools focuses on supporting all students in the least restrictive environment and helping all students achieve to the best of their ability, academically and personally.

SPECIAL EDUCATION:

ENROLLMENT: In 20-21, the District budgeted 440 classified school age students and 40 age 3-4 year-old pre-school students and provided services to 385 school age students and 18 pre-school students. In 21-22, the District budgeted 425 classified school age students and 35 age 3-4 pre-school students, and is providing services to 396 school age students and 27 pre-school students. In 22-23, the District is budgeting 425 classified school age students and 35 age 3-4 pre-school students. It should be noted that the District is currently reimbursed for direct services to pre-school children. However, NYS has suggested that school districts be mandated to cover a portion of these costs.

The District has 3 elementary full-day special classes based on student needs in 20-21 and 21-22. There is 1 full-day special class at the High School in 20-21 and 21-22. In 22-23, 3 elementary and 1 High School full-day special classes are planned.

EXTENDED DAY BEHAVIOR INTERVENTION SERVICES (BIS) ABA/HOME TEACHING ABA: The District conducts an extended school day program utilizing Applied Behavioral Analysis (ABA) philosophy that takes place in the school setting for students with Autism Spectrum Disorders (ASD), and their typically developing peers. The program is currently provided at Shelter Rock and at the Secondary building for resident students for two-hour sessions on Tuesdays, Wednesdays and Thursdays. The program is for students with ASD that demonstrate significant regression and have social skills goals on their IEP, who require direct, intensive intervention in order to achieve those goals, and who currently are approved for extended school day hours. The program does not require additional ABA hours. The hours that the students attend the program will come from their existing approved ABA hours. The program is staffed by District personnel and monitored by the CSE/Special Education. Extended School Day BIS/ABA, depending on the student, may complement Behavior Intervention (ABA) services in the home. Budgets are based on student needs, and are adjusted annually to reflect these changing needs.

CONTRACT THERAPISTS: Contract Therapists provide the following services/related services as mandated in the student's IEP: Evaluations and delivery of occupational therapy, physical therapy, behavior intervention (ABA) and supervision (ABA), speech & language, nursing services, interpreting services, auditory verbal therapy, hospital/home instruction, and resource room, bilingual evaluations, augmentative communication, psychiatric evaluations, rehabilitation services, use of a scribe, and neurological evaluations. In addition, there are some students that, because of their disabilities and behavioral impact on instruction, need instruction delivered in a non-school setting, including at home and/or at the Public Library. Budgets are based on student needs, and are adjusted annually to reflect these changing needs.

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				DISTRICT	$11,921,705	$12,651,662	$12,951,053		$299,391	2.4%
				MUNSEY PARK	$2,011,712	$2,000,125	$1,982,730		($17,395)	-0.9%
2250	135	01	27	Salaries - Extended Day ABA/ Home Teaching ABA	13,857	42,000	42,420	3	420	1.0%
2250	135	01	75	Salaries - Home Teaching	371	0	0		0	0.0%
2250	153	01	27	Salaries - Teachers (9.00, 8.00, 8.00, 8.00)	981,987	934,013	932,526	1	(1,487)	-0.2%
2250	153	01	47	Salaries - Teachers - Speech (2.40, 2.40, 2.40, 2.40)	299,513	305,451	311,314	1	5,863	1.9%
2250	156	01	27	Salaries - Teacher Assistants (7.00, 7.00, 6.50, 7.00)	221,070	244,368	244,720	1	352	0.1%
2250	163	01	27	Sub - Teacher Assistants	679	5,000	5,000	2	0	0.0%
2250	166	01	27	Salaries - Aides/Mon/Attend. (4.50, 5.50, 5.1, 5.50)	143,831	143,393	143,595	1	202	0.1%
2250	169	01	27	Overtime - TA/Clerical	16	0	0		0	0.0%
2250	201	01	27	Equipment - Instructional	1,632	3,000	3,000		0	0.0%
2250	420	01	27	Misc. Contractual - Physician Consultations/Translations	0	0	0		0	0.0%
2250	440	01	27	Contract Therapists	310,318	300,000	275,000	3	(25,000)	-8.3%
2250	440	01	47	Contract Therapists - Speech	13,180	8,000	10,000	3	2,000	25.0%
2250	480	01	27	Textbooks	0	1,545	1,800		255	16.5%
2250	491	01	27	BOCES - Miscellaneous Services	22,663	9,855	9,855	4	0	0.0%
2250	501	01	27	Supplies - Instructional	2,276	2,100	2,500		400	19.0%
2250	501	01	47	Supplies - Instructional - Speech	321	1,400	1,000		(400)	-28.6%

1. **Teachers provide consultant teacher services, integrated co-teaching, resource room, and specialized ELA and math instruction. The number of Teachers, Teacher Assistants, and Supervisory Aides is dependent upon IEP requirements and other needs of the students currently enrolled. Staffing reflects an elementary inclusion model designed to better meet the rigors of the mandated NYS Learning Standards through integrated co-teaching for ELA and Math and Teacher Assistant support for Science and Social Studies at all grade levels. In 22-23, there are 7.00 Teacher Assistants to support special education students in the classroom. There are no 1:1 Teacher Assistants and 5.5 1:1 Supervisory Aides. In 20-21, provision was made for an additional .5 FTE Special Education Math teacher to support the modification of the 5th Grade Math program as discussed on page 18.**
2. **Substitutes for IEP mandated 1:1 Teacher Assistants.**
3. **See Summary Notes on page 36.**
4. **Includes rental of FM systems and in 20-21 provision of technical support services for equipment and software utilized by special education students, and translation services provided through BOCES. In 21-22, the role of technical support services is reflected in the Information Technology budget and allocated to each school. Budget is based on student needs and expense experience.**

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				SHELTER ROCK	$2,464,758	$2,732,510	$2,727,586		($4,924)	-0.2%
2250	135	02	27	Salaries - Extended Day ABA/Home Teaching ABA	42,267	145,000	146,450	1	1,450	1.0%
2250	135	02	75	Salaries - Home Teaching	2,949	0	0		0	0.0%
2250	153	02	27	Salaries - Teachers (11.00, 11.00, 11.00, 11.00)	1,015,547	984,193	986,380	2	2,187	0.2%

1. **See Summary Notes on page 36.**

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
2250	153	02	47	Salaries - Teachers Speech (4.00, 4.00, 4.00, 4.00)	495,964	503,879	494,285	2	(9,594)	-1.9%
2250	156	02	27	Salaries - Teacher Assistants (17.50, 19.50, 17.00, 17.00)	546,181	640,412	576,851	2	(63,561)	-9.9%
2250	163	02	27	Sub - Teacher Assistants	26,381	60,000	60,000	3	0	0.0%
2250	166	02	27	Salaries - Aides/Mon./Attendants (3.44, 3.44, 2.58, 2.58)	74,623	89,014	80,798	2	(8,216)	-9.2%
2250	169	02	27	Overtime T.A./Clerical	0	0	0		0	0.0%
2250	201	02	27	Equipment - Instructional	0	4,000	4,000		0	0.0%
2250	420	02	27	Misc. Contractual - Physician Consultations/Translations	0	0	0		0	0.0%
2250	440	02	27	Contract Therapists	218,722	275,000	345,000	1	70,000	25.5%
2250	440	02	47	Contract Therapists - Speech	6,689	2,500	5,000	1	2,500	100.0%
2250	480	02	27	Textbooks	190	3,090	3,000		(90)	-2.9%
2250	491	02	27	BOCES - Miscellaneous Services	29,923	14,822	14,822	4	0	0.0%
2250	501	02	27	Supplies-Instructional	3,533	6,500	6,800		300	4.6%
2250	501	02	47	Supplies -Instructional - Speech	1,791	4,100	4,200		100	2.4%

2. **See Footnote 1 on previous page. In 20-21 and 21-22, 3 special classes were budgeted and run. In 22-23, 3 special classes are budgeted. In 22-23, there are 7.0 Teacher Assistants to support special education students in the classroom. In addition to 6.0 1:1 Teacher Assistants, there are 4.0 Teacher Assistants for the 3 full-day special classes to meet the individual needs of the students, and 2.58 1:1 Supervisory Aides. The decrease in budgeted amount for Teaching Assistants is due to retirements and reallocation of 1 teaching assistant position to the Middle School, and 1 less Teaching Assistant budgeted.**
3. **Substitutes for IEP mandated 1:1 Teacher Assistants.**
4. **See Footnote 4 for Munsey Park.**

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				MIDDLE SCHOOL	$1,083,518	$1,241,207	$1,371,811		$130,604	10.5%
2250	135	03	27	Salaries - Extended Day ABA/Home Teaching ABA	9,139	16,000	16,160	1	160	1.0%
2250	135	03	75	Salaries - Home Teaching	14,769	30,000	30,300	1	300	1.0%
2250	153	03	27	Salaries - Teachers (8.20, 8.90, 9.00, 9.70)	797,950	896,042	957,348	2	61,306	6.8%
2250	153	03	47	Salaries - Teachers Speech (1.30, 1.30, 1.30, 1.30)	87,673	102,429	130,471	2	28,042	27.4%
2250	156	03	27	Salaries - Teacher Assistants (2.50, 2.50, 2.50, 3.50)	57,215	89,646	130,032	2	40,386	45.1%
2250	163	03	27	Sub - Teacher Assistants	0	0	0	3	0	0.0%
2250	166	03	27	Salaries - Aides, Monitors & Attend. (0, 0, 0, 0)	0	0	0		0	0.0%
2250	169	03	27	Overtime - TA/Clerical	0	0	0		0	0.0%
2250	201	03	27	Equipment - Instructional	1,815	3,000	3,000		0	0.0%
2250	420	03	27	Misc. Contractual - Physician Consultations/Translations	0	0	0		0	0.0%

1. **See Summary Notes on page 36.**
2. **The number of Teachers, Teacher Assistants and Supervisory Aides is dependent on IEP requirements and other needs of the students currently enrolled. Staffing reflects a Middle School inclusion model designed to better meet the rigors of the mandated NYS Learning Standards, through integrated co-teaching with both the general education teacher and special education teacher in English 7, English 8, Social Studies 7, Social Studies 8, Math 7, Math 8, Science 7, and Living Environment inclusion classrooms with the special education teacher teaching support classes. Increases and decreases in budgeted amounts in 22-23 reflect reallocation of staff District-wide. In 22-23, there are 1.5 FTE Teacher Assistants budgeted to provide support in the classroom and in the testing center, and 2.0 FTE 1:1 Teacher Assistants.**
3. **Substitutes for IEP mandated 1:1 Teacher Assistants are recorded at the High School.**

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
2250	440	03	27	Contract Therapists	92,673	90,000	90,000	1	0	0.0%
2250	440	03	47	Contract Therapists - Speech	0	1,500	2,000	1	500	33.3%
2250	480	03	27	Textbooks	1,182	3,090	3,000		(90)	-2.9%
2250	491	03	27	BOCES - Miscellaneous Services	17,580	4,800	4,800	4	0	0.0%
2250	501	03	27	Supplies - Instructional	2,301	3,500	3,500		0	0.0%
2250	501	03	47	Supplies - Instructional - Speech	1,222	1,200	1,200		0	0.0%

4. See Footnote 4 for Munsey Park.

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				HIGH SCHOOL	$3,053,306	$3,104,520	$3,007,743		($96,777)	-3.1%
2250	135	04	27	Salaries - Extended Day ABA /Home Teaching ABA	89,689	60,000	60,600	1	600	1.0%
2250	135	04	75	Salaries - Home Teaching	129,133	132,000	133,320	1	1,320	1.0%
2250	153	04	27	Salaries - Teachers (14.80, 14.10, 14.00, 13.30)	1,548,997	1,450,220	1,408,096	2	(42,124)	-2.9%
2250	153	04	47	Salaries - Teachers Speech (1.30, 1.30, 1.30, 1.30)	153,729	156,140	162,159	2	6,019	3.9%
2250	156	04	27	Salaries - Teacher Assistants (18.10, 18.50, 17.50, 18.50)	787,517	829,370	808,068	2	(21,302)	-2.6%
2250	163	04	27	Sub - Teacher Assistants	476	22,000	22,000	3	0	0.0%
2250	166	04	27	Salaries - Aide (0, 0, 0, 0)	278	0	0		0	0.0%
2250	169	04	27	Overtime - T/A/ Clerical	0	0	0		0	0.0%
2250	201	04	27	Equipment - Instructional	0	4,000	4,000		0	0.0%
2250	420	04	27	Misc. Contractual - Physician Consultations/Translations	0	0	0		0	0.0%
2250	440	04	27	Contract Therapists	321,768	415,000	388,000	1	(27,000)	-6.5%
2250	440	04	47	Contract Therapists - Speech	2,420	22,000	8,000	1	(14,000)	-63.6%
2250	480	04	27	Textbooks	135	3,090	3,000		(90)	-2.9%
2250	491	04	27	BOCES - Miscellaneous Services	16,209	2,500	2,500	4	0	0.0%
2250	501	04	27	Supplies - Instructional	2,645	7,000	7,000		0	0.0%
2250	501	04	47	Supplies - Instructional - Speech	310	1,200	1,000		(200)	-16.7%

1. **See Summary Notes on page 36.**
2. **The number of Teachers, Teacher Assistants, and Supervisory Aides is dependent on IEP requirements and other needs of students enrolled. Staffing reflects the High School inclusion model to support all students as they encounter the increased rigor of mandated NYS Learning Standards in: English 9R, English 10R, English 11R, Global 9R, Global 10R, US History 11R, Living Environment, Earth Science, Algebra, Geometry, and Algebra 2/Trigonometry. In 22-23, there are 9.5 FTE Teacher Assistants providing support in the classroom and in the testing center, 7.0 FTE 1:1 Teacher Assistants, and 2.0 FTE Teacher Assistants assigned to the secondary full-day special class. $ decrease in 22-23 Teaching Assistants reflects retirement.**
3. **Substitutes for IEP mandated 1:1 Teacher Assistants.**
4. **See Footnote 4 for Munsey Park.**

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES

				NON-PUBLIC SCHOOLS	Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$302,937	$281,800	$328,649		$46,849	16.62%
2250	153	07	47	Salaries - Teachers - Speech - NPS (0, 0, 0, 0)	0	0	0	1	0	0.0%
2250	156	07	27	Salaries - Teacher Assistants -NPS (0, 0, 0, 0, 0)	0	0	0		0	0.0%
2250	166	07	27	Salaries - Aides, Monitors - NPS	0	0	0		0	0.0%
2250	440	07	27	Contract Therapists - Special Ed - NPS	246,768	220,000	230,000	2	10,000	4.5%
2250	440	07	47	Contract Therapists - Speech - NPS	55,209	60,000	60,000	1,2	0	0.0%
2250	491	07	27	BOCES Miscellaneous Services - NPS	960	1,800	38,649	3	36,849	2047.2%

1. **Speech services to non-public school students are provided by contract therapists.**
2. **Several initiatives are required under IDEIA 2004. The District is required to locate and provide special education services to students attending the four private schools located in the District (St. Mary's Elementary, St. Mary's High School, Our Lady of Grace, and Magen Israel). Budgeted amounts are based on student needs. Expenses related to non-resident students are billed to the home school district. IDEIA 2004 also requires evaluations to be conducted year-round.**
3. **22-23 includes special education related services through BOCES based on specific student needs.**

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES

				BOCES	Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$829,499	$1,118,371	$1,273,284	1	$154,913	13.9%
2250	490	25	27	Tuition - BOCES - CCA Net and CCA Skills	83,426	305,996	180,297		(125,699)	-41.1%
2250	490	26	27	Tuition - BOCES - Carmen Road	115,601	191,420	206,676		15,256	8.0%
2250	490	27	27	Tuition - BOCES - Rosemary Kennedy School	0	0	460,282		460,282	100.0%
2250	490	28	27	Tuition - BOCES - Willet Avenue MS	154,805	0	99,597		99,597	100.0%
2250	490	29	27	Tuition - BOCES - Jerusalem Ave. School	0	156,925	112,392		(44,533)	-28.4%
2250	490	31	27	Tuition - BOCES - Program For Hearing Impaired	0	0	0		0	100.0%
2250	490	32	27	Tuition - BOCES - Program for Vision Impaired	0	0	0		0	0.0%
2250	490	34	27	Tuition - BOCES - Western Suffolk BOCES	6,826	5,000	5,000		0	0.0%
2250	490	35	27	Tuition - BOCES - Intensive Skills School	174,358	157,799	74,043		(83,756)	-53.1%
2250	490	36	27	Tuition - BOCES - Seaman's Neck School	130,566	134,477	85,697		(48,780)	-36.3%
2250	490	39	27	Tuition - BOCES - Career Prep H.S.	0	0	0		0	0.0%
2250	490	45	27	Tuition - BOCES - Virtual School	0	0	0		0	0.0%
2250	490	46	27	Tuition - BOCES - Wolfson H.S.	163,917	164,254	0		(164,254)	-100.0%
2250	491	36	27	BOCES Tutor Services - Hospital Setting	0	2,500	49,300		46,800	1872.0%

1. **The actual number of district students attending BOCES schools in 20-21 was 17. The number of district students budgeted to attend BOCES schools in 21-22 was 19. The actual number of district students attending BOCES schools in 21-22 is 12, primarily attributed to fewer students attending the intensive skills 1/2 day program. The number of district students budgeted to attend BOCES schools in 22-23 is 15. Non-resident students who reside at the Intermediate Care Facility located in the district are budgeted in a separate code. See Page 42 in re: ICF students.**

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES

				TUITION SPECIAL ED. (Public/Private)	Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$1,391,879	**$1,343,073**	**$1,333,560**	1	**($9,513)**	**-0.7%**
2250	471	84	27	Tuition - Public -Great Neck Village	0	87,156	89,610		2,454	2.8%
2250	471	87	27	Tuition - Public -Herricks UFSD	0	0	0		0	0.0%
2250	471	87	27	Tuition - Public - Shelter Rock Academy (Herricks)	63,039	0	0		0	0.0%
2250	471	88	27	Tuition - Greenburg North Carolina	0	0	136,220		136,220	100.0%
2250	471	92	27	Tuition - Public - Roslyn UFSD	75,000	154,500	0		(154,500)	-100.0%
2250	471	99	16	Tuition - Prior Yr Adj. Public	1,317	0	0		0	0.0%
2250	472	50	27	Tuition - Private - Anderson Center	157,818	161,588	166,436		4,848	3.0%
2250	472	51	27	Tuition - Private- Brookville Center for Children's Services	76,181	80,830	163,255		82,425	102.0%
2250	472	52	27	Tuition - Private- DDI	65,080	87,649	69,044		(18,605)	-21.2%
2250	472	54	27	Tuition - Private - Summit - Day School	38,545	0	0		0	0.0%
2250	472	55	27	Tuition - Private - Devereux Glenholme	0	0	0		0	0.0%
2250	472	57	27	Tuition - Private - NSSA	66,170	59,454	70,200		10,746	18.1%
2250	472	58	27	Tuition - Private - Little Village	0	0	0		0	0.0%
2250	472	60	27	Tuition - Private - Harmony Heights	30,955	0	0		0	0.0%
2250	472	61	27	Tuition - Private - Ascent	86,333	91,605	94,353		2,748	3.0%
2250	472	63	27	Tuition - Private - Tiegerman (formerly SLCD)	58,046	180,336	61,915		(118,421)	-65.7%
2250	472	70	27	Tuition - Private - Martin De Porres School	80,336	87,585	85,568		(2,017)	-2.3%
2250	472	72	27	Tuition - Private - Westbrook School	55,298	0	0		0	0.0%
2250	472	75	27	Tuition - Private - The Summit School	0	0	100,500		100,500	100.0%
2250	472	77	27	Tuition - Private - Madonna Heights	0	0	0		0	0.0%
2250	472	78	27	Tuition - Private - Center For Discovery	180,540	92,182	94,947		2,765	3.0%
2250	472	79	27	Miscellaneous Tuition - OOD	99,232	97,946	63,550		(34,396)	-35.1%
2250	472	80	27	Tuition - Private - F. L. Chamberlain Center	0	0	0		0	0.0%
2250	472	81	27	Tuition - Private - Woods Services	148,532	0	0		0	0.0%
2250	472	82	27	Tuition - Center for Developmental Disabilities (CDD)	70,074	66,595	74,342		7,747	11.6%
2250	472	83	27	Tuition - Private - Birch Family Services	22,337	87,647	55,620		(32,027)	-36.5%
2250	472	99	16	Tuition Prior Yr Adj. Private	17,046	8,000	8,000		0	0.0%
2250	473	99	60	Tuition - Public School - Summer	0	0	0	2	0	0.0%
2250	474	99	60	Tuition - Private School - Summer	0	0	0	2	0	0.0%

1. **The actual number of district students attending Special Education public and private schools in 20-21 was 20. The number of district students budgeted to attend in 21-22 is 18. The actual number of district students attending Special Education public and private schools in 21-22 is 16. The number of district students budgeted to attend Special Education public and private schools in 22-23 is 15. Non-resident students who reside at the Intermediate Care Facility located in the District are budgeted in a separate code. See Note on page 42 in re: ICF students.**
2. **The District's projected share of these expenses is budgeted in 9950.901.99.99, Transfer to Special Aid Account. The District is supposed to pay 20% of the annual expense for Special Education summer programs. The actual % of expense approximates 40%. See footnote 1 Interfund Transfers on page 68.**

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				INTERMEDIATE CARE FACILITY (ICF)	$79,774	$90,772	$90,275	1	(497)	-0.5%
2250	440	98	27	Contract Therapists - ICF Students	2,956	0	0		0	0.0%
2250	440	98	47	Contract Therapists - ICF Students - Speech	0	0	0		0	0.0%
2250	471	98	27	Tuition - ICF Students - Public	76,818	90,772	90,275		(497)	-0.5%
2250	472	98	27	Tuition - ICF Students -Private	0	0	0		0	0.0%
2250	490	98	27	Tuition - BOCES - ICF Students	0	0	0		0	0.0%

1. **The actual number of ICF students attending in 20-21 is 1 student attending a NYS approved Special Act school. The number of ICF students budgeted to attend a NYS approved Special Act school in 21-22 is 1. The actual number attending a NYS approved Special Act school is 1. The number of ICF students budgeted to attend a NYS approved Special Act school in 22-23 is 1. The District is reimbursed for tuition costs and costs of transportation for ICF students. The District is NOT reimbursed for the cost of contract therapists for ICF students who attend out of district schools.**

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				DISTRICTWIDE	$704,321	$739,284	$835,415		$96,131	13.0%
2250	135	99	27	Salaries - Home Instruction - IEP Related	0	0	0		0	0.0%
2250	151	99	27	Salaries - Assistant Superintendent (.50 .50, .50, .50)	44,273	53,219	54,936	1	1,717	3.2%
2250	152	99	27	Salaries - Directors (2.0, 2.0, 2.0, 2.0)	284,047	285,413	286,339	1	926	0.3%
2250	153	99	27	Salaries - Teacher of the Hearing Impaired (.60, .60,.60, .60)	68,079	70,661	73,874		3,213	4.5%
2250	153	99	27	Salaries- Teacher of the Visually Imp. (.40 .40 .40, .40)	45,383	47,108	49,249		2,141	4.5%
2250	153	99	27	Salaries - Teachers - Evaluator - (.40, .40, .40, .40)	30,847	31,710	32,506	3	796	2.5%
2250	153	99	27	Salaries - Teacher Assistive Technology (0, 1.0, 1.0, 1.0)	0	33,610	106,664	4	73,054	217.4%
2250	153	99	27	Salaries - Secondary Lead Teacher	0	0	0		0	0.0%
2250	153	99	37	Salaries - Teacher Adaptive PE (0, 0, 0, 0)	0	0	0	2	0	0.0%

1. **A portion of the salaries for the Assistant Superintendent and the Directors is paid by grant each year. In addition, see notes on page 1 for additional disclosure of administrative salary increases. The Assistant Superintendent is responsible for Pupil Personnel Services, including Special Education, School Counselors and Health Services, and .50 of her FTE and a portion of her salary is allocated to these departments.**
2. **Reflects the requirement to provide adaptive physical education programs for students throughout the District as indicated in the students' IEPs. The position is fully funded by a grant. The associated FTE is reflected in each school physical education budget.**
3. **IDEIA 2004 mandates that evaluations be completed within 60 days of referral, including July and August. Psychological evaluations during the summer are provided by Contract Therapists.**
4. **In 20-21 there was a .1 FTE dedicated to each school to support the use of assistive technology in our special education programs for a total of .4 FTE District-wide. In 21-22 based on student needs, the position expanded to 1.0 FTE District-wide and the position is budgeted here. The position is partially funded by grant. In 21-22 and 22-23, the position is filled by a seasoned teacher.**

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
2250	153	99	60	Summer CSE/Chapter 53	2,935	30,000	30,000	3	0	0.0%
2250	154	99	27	Stipend - Assistive Technology	0	0	5,211		5,211	100.0%
2250	157	99	27	In-House Translation	432	0	0		0	0.0%
2250	161	99	27	Salaries - Clerical (8.0, 8.0, 8.0, 8.0)	123,352	122,363	131,436	5	9,073	7.4%
2250	163	99	27	Sub - Clerical	0	0	0		0	0.0%
2250	169	99	27	Overtime - Clerical	0	0	0	5	0	0.0%
2250	204	99	27	Equipment - Non Instructional	2,532	4,000	4,000		0	0.0%
2250	400	99	27	Travel - District Related	220	3,000	3,000		0	0.0%
2250	408	99	27	Repair/Service Equipment	98	1,200	1,200		0	0.0%
2250	415	99	27	Printing	0	0	0		0	0.0%
2250	416	99	27	Copier - Lease	13,234	14,000	14,000		0	0.0%
2250	420	99	27	Miscellaneous Contractual - DW	24,136	29,000	29,000	6	0	0.0%
2250	439	99	27	Clinical Examinations	0	4,000	4,000		0	0.0%
2250	461	99	27	Supplies - iPad Applications	0	0	0		0	0.0%
2250	462	99	27	iPad Staging, Training & Configuration	0	0	0		0	0.0%
2250	491	99	27	BOCES Services - DW	58,995	0	0	7	0	0.0%
2250	443	99	27	Homebound Inst. IEP Related	0	0	0		0	0.0%
2250	503	99	27	Supplies - Non Instructional	5,758	10,000	10,000		0	0.0%
2250	505	99	27	Professional Literature	0	0	0		0	0.0%
2250	506	99	27	Meetings and Events	0	0	0		0	0.0%

5. **The headcount indicated includes all clerical staff, regardless of source of funds. A portion of clerical salaries are paid by grants. Clerical overtime is allocated to the grant.**
6. **Includes consulting services pursuant to the District's State Aid reimbursement for Special Education expenses, services for Medicaid covered expenses and software development.**
7. **BOCES provides technical support services for the myriad of technology equipment and software utilized by special education students throughout the District. See Footnote 4 for Munsey Park for discussion of reallocation of these costs to the Information Technology Budget in 21-22.**

2250 SPECIAL EDUCATION PROGRAMS AND SERVICES					***$11,921,705***	***$ 12,651,662***	***$12,951,053***		***$299,391***	***2.4%***

A 2280 OCCUPATIONAL EDUCATION

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$45,208	**$53,580**	**$111,824**		**$58,244**	**108.7%**
2280	490	08	57	Tuition-Occupational Ed. BOCES	45,208	53,580	111,824	1	58,244	108.7%

1. **Reflects enrollment for 8 students in 20-21, 4 students in 21-22, and 10 students in 22-23. Tuition is based on the District's rolling three-year average number of students participating in the program.**

A 2335 SUMMER SCHOOL

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				BOCES	**$2,328**	**$12,000**	**$12,000**		**$0**	**0.0%**
2335	471	08	60	Port Washington ENL Summer Program	0	0			0	0.0%
2335	491	08	60	BOCES - Summer School	2,328	12,000	12,000		0	0.0%
TOTAL 2280 AND 2335 OCCUPATIONAL ED. AND SUMMER SCHOOL					***$47,536***	***$65,580***	***$123,824***		***$58,244***	***88.8%***

A 2610 LIBRARY & AUDIOVISUAL / MEDIA CENTER

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				DISTRICT	**$787,040**	**$808,035**	**$629,359**		**($178,676)**	**-22.1%**
				MUNSEY PARK	**$211,514**	**$213,648**	**$134,525**		**($79,123)**	**-37.0%**
2610	153	01	40	Salaries - Instruct. (Librarians) (1.0, 1.0, 1.0, 1.0)	144,431	145,514	68,230	3	(77,284)	-53.1%
2610	156	01	40	Salaries - Tchr. Assts. (Library) (1.0, 1.0, 1.0, 1.0)	39,764	40,431	41,877		1,446	3.6%
2610	201	01	40	Equipment - Instructional	905	0	0		0	0.0%
2610	408	01	40	Repair/Service - Equipment	0	0	0		0	0.0%
2610	420	01	40	Miscellaneous Contractual	1,000	1,030	1,015	1	(15)	-1.5%
2610	466	01	40	Library Books / Periodicals/AV	17,197	17,631	17,631		0	0.0%
2610	491	01	40	BOCES Services - Online Databases	6,542	7,197	3,927	2	(3,270)	-45.4%
2610	501	01	40	Supplies - Instructional - Library	1,116	1,245	1,245		0	0.0%
2610	503	01	40	Supplies - Non-Instructional - Library	560	600	600		0	0.0%

1. **Includes the Library Automation System (Follett) and service on the wireless scanner.**
2. ***PebbleGo, Scholastic Bookflix, & Worldbook* online play a key role in teaching students how to conduct research. These multimedia, age-appropriate databases are available in school and from home. Authoritative databases such as *Brainpop* and *Brainpop Jr.* are now purchased through BOCES and are budgeted in instructional technology.**
3. **Decrease reflects retirement.**

A 2610 LIBRARY & AUDIOVISUAL / MEDIA CENTER

				SHELTER ROCK	Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$180,506	$182,697	$181,615		($1,082)	-0.6%
2610	153	02	40	Salaries - Instruct. (Librarians) (1.0, 1.0, 1.0, 1.0)	123,267	124,192	126,056		1,864	1.5%
2610	156	02	40	Salaries - Tchr. Assts. (Library) (1.0, 1.0, 1.0, 1.0)	30,767	32,103	33,474		1,371	4.3%
2610	201	02	40	Equipment - Instructional	905	0	0		0	0.0%
2610	408	02	40	Repair/Service - Equipment	0	0	0		0	0.0%
2610	420	02	40	Miscellaneous Contractual	1,000	1,030	1,015	1	(15)	-1.5%
2610	466	02	40	Library Books / Periodicals/AV	15,397	15,459	15,459		0	0.0%
2610	491	02	40	BOCES Services -Online Databases	7,334	8,068	3,766	2	(4,302)	-53.3%
2610	501	02	40	Supplies - Instructional - Library	1,239	1,245	1,245		0	0.0%
2610	503	02	40	Supplies - Non-Instructional - Library	597	600	600		0	0.0%

1. **Includes the Library Automation System (Follett).**
2. ***PebbleGo, Scholastic Bookflix, & Worldbook* online play a key role in teaching students how to conduct research. These multimedia, age-appropriate databases are available in school and from home. Authoritative databases such as *Brainpop* and *Brainpop Jr*. are now purchased through BOCES and are budgeted in instructional technology.**

A 2610 LIBRARY & AUDIOVISUAL / MEDIA CENTER

				MIDDLE SCHOOL	Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$142,078	$141,233	$145,661		$4,428	3.1%
2610	153	03	40	Salaries - Instruct. (Librarians) (1.0, 1.0, 1.0, 1.0)	123,267	124,192	128,577		4,385	3.5%
2610	156	03	40	Salaries - Tchr. Assts. (Library) (0, 0, 0, 0)	0	0	0		0	0.0%
2610	201	03	40	Equipment - Instructional	905	0	0		0	0.0%
2610	408	03	40	Repair/Service - Equipment	0	0	0		0	0.0%
2610	416	03	40	Copier Lease	1,730	1,730	1,730		0	0.0%
2610	420	03	40	Miscellaneous Contractual	1,000	1,030	1,016	1	(14)	-1.4%
2610	466	03	40	Library Books / Periodicals/AV	9,833	10,000	10,000		0	0.0%
2610	491	03	40	BOCES Services - Online Databases	3,926	2,861	2,918	2	57	2.0%
2610	501	03	40	Supplies - Instructional - Library	1,020	1,020	1,020		0	0.0%
2610	503	03	40	Supplies - Non-Instructional - Library	398	400	400		0	0.0%

1. **Includes Library Automation System (Follett).**
2. **Authoritative databases such as *Proquest* play a key role in teaching students how to conduct research. These multimedia, age appropriate databases are available in school and from home.**

A 2610 LIBRARY & AUDIOVISUAL / MEDIA CENTER

				HIGH SCHOOL	Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$245,160	$246,782	$143,883		($102,899)	-41.7%
2610	153	04	40	Salaries - Instruct.(Librarians) (1.50, 1.50, 1.50, 1.00)	185,880	187,668	99,158		(88,510)	-47.2%
2610	156	04	40	Salaries - Tchr. Assts. (Library) (.40, .40, .40, 0)	15,122	14,982	0		(14,982)	-100.0%
2610	201	04	40	Equipment - Instructional	0	0	0		0	0.0%
2610	408	04	40	Repair/Service - Equipment	0	0	0		0	0.0%
2610	416	04	40	Copier Lease - Library	5,008	5,008	5,008		0	0.0%
2610	420	04	40	Miscellaneous Contractual	1,000	1,030	1,016	1	(14)	-1.4%
2610	466	04	40	Library Books / Periodicals/AV	12,278	12,500	12,500		0	0.0%
2610	491	04	40	BOCES Services - Online Databases	23,300	23,552	24,159	2	607	2.6%
2610	501	04	40	Supplies - Instructional - Library	1,981	1,442	1,442		0	0.0%
2610	503	04	40	Supplies - Non-Instructional - Library	592	600	600		0	0.0%

1. **Includes Library Automation System (Follett).**
2. **Authoritative databases such as eLibrary and Proquest provide students and staff access to hundreds of current and historic newspaper, journal, and magazine articles from school or home. Gale, SIRS Knowledge Source, Artemis Literary Sources, LitFinder, Bloom's Literature and Scribner Writers Online databases provide students access to subject area scholarly articles and literary criticism. Taken together, these online resources play a key role in teaching students how to conduct scholarly research.**

A 2610 LIBRARY & AUDIOVISUAL / MEDIA CENTER

				NON-PUBLIC	Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$1,113	$6,000	$6,000		$0	0.0%
2610	466	07	40	Library Bks./Periodicals/AV - NPS	1,113	6,000	6,000		0	0.0%

A 2610 LIBRARY & AUDIOVISUAL / MEDIA CENTER

				DISTRICTWIDE	Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$6,669	$17,675	$17,675		$0	0.0%
2610	201	99	41	Equipment - Instructional, A/V	0	0	0		0	0.0%
2610	501	99	41	Supplies - Instructional	3,935	13,775	13,775	1	0	0.0%
2610	503	99	41	Supplies - Non-Instructional	2,734	3,900	3,900		0	0.0%

1. **Includes cost of bulbs for SmartBoard projectors; also includes microphones, speakers, lab headsets, DVD players, mounting rails for SmartBoards, cables, remote controls and replacement pens for SmartBoards, among other items.**

A2630 COMPUTER AIDED INSTRUCTION - SUMMARY NOTES TO THE INSTRUCTIONAL TECHNOLOGY BUDGET

INSTRUCTIONAL TECHNOLOGY INITIATIVES

1:1 Chromebook Initiative: The 21-22 and 22-23 Instructional Technology budgets maintain the District's 1:1 Chromebook initiative which now covers students in grades K-12 with insertion points of new Chromebooks in grades K, 5, and 9.

Aruba Access Points: The District had reached the limit on the number of access points that could be deployed in the exsiting Avaya Wireless system. In 21-22, the District installed additional Aruba access points in strategic areas of Shelter Rock which improved that building's coverage and freed up Avaya APs to improve access in Munsey Park and the Secondary School. The project continues in 22-23, this year at Munsey Park.

Canvas Learning Management System: The District continues its use of the Canvas Learning Management System on which it standardized for use by all grade levels in the 20-21 school year. Canvas offers a number of features such as long-term assignments and a calendar of assessments; secure online grade book; secure online testing, and integration with third-party technology tools. Canvas also offers a platform on which the District can provide ongoing professional development as we increase staff knowledge of the new CSDF standards (see Note below) and ongoing cybersecurity and digital privacy training.

Instructional Technology Professional Development and Support: In 21-22, the District budgeted to increase 2.0 teacher specialists to support teachers in the use of instructional technology across all schools. Total FTE dedicated to professional development and support in 21-22 is 2.6 FTE. This is maintained in 22-23. Professional development staff was also reallocated from the Secondary School because, in 20-21, the District introduced a departmental lead teacher model at the Secondary School to support instructional staff in the implementation and use of the extensive technology platforms introduced into the District over the last three years. The stipends related to this model are budgeted in 2010.138.09.68.

Technician Support: The District is investing in additional technical support to meet the increased needs of students and staff. The number of contracted technicians has been five for the past 15 years. Over that time (and especially over the past 2 years) the amount of technology hardware and services have greatly expanded. In order to better serve all constituents, an additional position contracted through BOCES was added in 21-22. In addition, a contracted technician charged to Special Education in 20-21 is allocated to Information Technology in 21-22. In addition, the District provided for an additional 1.0 FTE technician on District staff in 21-22, for a total of seven technicians, although the District has just recently been able to fill this position. All positions are maintained in the 22-23 budget.

Zoom Video Conferencing Platform: The School District maintains its institutional level service with Zoom for the 21-22 and 22-23 school years. Zoom provides a secure online videoconferencing platform with which our teachers have become quite proficient. This platform allows us to lock down access to meetings using our @mufsd.org email accounts as authentication for teachers and students. This has greatly reduced inappropriate visitors attending our sessions. We also have @manhassetschools.org accounts that allow for attendance by anyone with the provided link. These are used regularly by the Board of Education, Disrict administrators and by teachers for meetings with parents.

Other Software Investments: Other investments in 21-22 and 22-23 include an expansion of the use of Go Guardian (Fleet), as well as Quaver and MS Defender. Also see below.

Cybersecurity: Over the prior 5 years, the District has invested in technology to secure its network from illegal access. In 17-18 and 18-19, expenditures averaged $22K for firewall security and a supplemental cybersecurity insurance policy. In 19-20, the District added $23K to upgrade its firewall security and add Surenet, Fast Vue content monitoring and KnowBe-4 malware prevention. In 20-21, the District's expenditures for cybersecurity increased to $215K, including the cost to migrate to Office 365, implement the Unitrends Backup Solution (segmenting the District's network backup), implemented MS Defender and engaged the services of a cybersecurity consultant and an internal audit cybersecurity review. In 21-22, the District added Password Locker and multi-factor authentication for high value targets, and the 21-22 budget included $150K for cybersecurity measures. Despite its best efforts, the District was the victim of a cybersecurity ransomeware attack in September 2021. Therefore, the 22-23 budget includes $225K for cybersecurity measures, including both endpoint and managed detection and response for all District computers, and will significantly limit outside access to the District's network.

NOTE:

The New York State Computer Science and Digital Fluency (CSDF) standards announced in January of 2020 will begin to be introduced for all K-12 students. These standards acknowledge the increasingly important role that computers play in everyone's life. The CSDF standards focus around five specific concept areas – impacts of computing, computational thinking, networks and systems design, cybersecurity, and digital literacy. Each concept contains two or more sub-concepts and are grouped into four grade-bands: K-2, 3-5, 6-8, and 9-12. The standards will be phased in over a four year period with full implementation taking place in September 2024. Manhasset began adjusting its curriculum through the lens of these standards in 20-21.

A2630 COMPUTER AIDED INSTRUCTION

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				DISTRICT	**$3,568,749**	**$3,996,826**	**$4,273,779**		**$276,953**	**6.9%**
				MUNSEY PARK	**$580,645**	**$689,014**	**$909,796**		**$220,782**	**32.0%**
2630	153	01	33	Salaries -Teachers-Computer - (1.70, 2.00, 2.00, 2.00)	130,609	167,601	160,135	1	(7,466)	-4.5%
2630	154	01	33	Stipend - Teacher Specialist - Computer	8,661	10,190	10,421		231	2.3%
2630	156	01	33	Salaries - Tchr. Assts.-Computer (1.0, 1.0, 1.0, 1.0)	53,762	55,748	57,769		2,021	3.6%
2630	207	01	33	Furniture and Furnishings	0	0	0	2	0	0.0%
2630	220	01	33	Equipment - Instructional	129,112	49,150	183,389	2	134,239	273.1%
2630	408	01	33	Repair/Service - Equipment	1,265	10,000	15,000		5,000	50.0%
2630	420	01	33	Miscellaneous Contractual	31,254	32,043	94,095	3	62,052	193.7%
2630	461	01	33	Software - Instruct. - Aidable	53,074	44,587	78,094	4	33,507	75.1%
2630	491	01	33	BOCES Services	157,562	195,344	199,068	5	3,724	1.9%
2630	501	01	33	Supplies - Instructional	11,447	123,719	109,001	6	(14,718)	-11.9%
2630	560	01	33	Software - Non-Instructional	3,900	632	2,824	7	2,192	346.8%

1. **See Instructional Technology Professional Development and Support on page 47.**
2. **Reflects the continuation of the District-wide program to replace and enhance technology equipment in accordance with a 3-8 year life cycle, depending on the equipment. Includes desktop computers, print servers, laptop and Netbook computers and mobile presentation stations, as applicable. The District uses Virtual Desktop Infrastructure (VDI) through VMware View in order to extend the life of the District's desktops, laptops, and thin/zero clients and decrease total cost of ownership. With VDI, the IT department, utilizing the District's investments in centralized servers, storage, and wireless infrastructure, deployed from the datacenter virtual desktops and applications to a variety of learning environments, including labs, libraries, and classrooms. The user has a familiar PC experience regardless of the age, state, and type of underlying hardware that they are using. Students, teachers, and administrators are able to access their data, coursework, and applications on any approved compatible device, including iPhones and iPads, from any location with wired or wireless connectivity. VDI allows us to provide users with secure, easy access to their data and applications at all times on campus or off. 20-21 included rotation of a desktop, Smartboard, network switch, 135 Chromebooks pursuant to the 1:1 Chromebook initiative, Chromebook sanitizing cabinets, 23 document cameras for the TCRWP literacy program and the fiber upgrade project. 21-22 included rotation of 4 desktops, 5 Smartboards, 3 high yield printers, 2 laptops, and 10 Lenovos. 22-23 includes rotation of 2 desktops, 5 Smartboards, 3 network switches, 3 high yeld printers, 2 servers, 10 Lenovos, 78 Aruba wireless access points, and the purchase of 5 iPads.**
3. **Includes warranty, support and service coverage on switches, firewall security, and Xerox printer management, and FastVue Content monitoring to ensure appropriate educational use of the District's Technology resources. 21-22 also includes costs related to upgrade of RSLs and cabinets. 22-23 also includes installation of 78 Aruba wireless access points as part of the IT rotation plan and X Protect corporate device licenses.**
4. **Includes various software license agreements including Castle Learning, Gizmos Science, Discovery Education Science, Ed Club Typing, and KidOYO. Also, as discussed on page 47, Canvas Learning Management System for use District-wide. 21-22 also includes Flocabulary, and EasyTech Learning, pursuant to the NYS Computer Science and Digitial Fluency Standards. 21-22 and 22-23 include the Zoom video conferencing platform (see page 47) and Go Guardian Monitoring and Facilitation software (moved from BOCES in 22-23). 22-23 includes IXL Math, BrainPop, Boom Learning and Pear Deck. Also see footnote 5.**
5. **BOCES services include: Discovery Education Network video streaming subscription, videoconferencing, virtual learning (velex), online databases, data privacy and security services, including one additional technician added in 21-22, Blackboard Connect, Blackboard Web Community Manager, and Blackboard Teacher Connect, microcomputer support services, network administration support and service, including additional support days, internet connectivity, Model Schools and Frontline My Learning Plan staff development tools, MS Consortium, a cost effective and efficient membership to obtain a variety of software and operating systems District-wide, Classlink, Sole Source Cloud Services for digital forms, redundant internet connectivity, enabling up to 100 mb of redundant bandwidth. 21-22 includes Canvas Learning Management System, MyOn Reading Software and MS Defender Malware service. See page 47 for discussion of additional technician support.**
6. **Includes IT components, cables and replacement parts, classroom printers, printer supplies, and computer and SmartBoard supplies. In 21-22, the price point of Chromebooks fell below the District's threshold for equipment. Therefore, the purchase of 264 and 246 Chromebooks, pursuant to the 1:1 Chromebook Initiative in 21-22 and 22-23, respectively, for Kindergarten and 5th grade, including spares, is budgeted in instructional supplies in 21-22 and 22-23. In 22-23, supplies include brackets and tokens for the installation of wireless access points.**
7. **Includes Imagine Learning, and in 22-23, the IT work order ticketing system.**

A2630 COMPUTER AIDED INSTRUCTION

				SHELTER ROCK	Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$649,058	$798,937	$794,303		($4,634)	-0.6%
2630	153	02	33	Salaries - Teachers-Computer (1.70, 2.00, 2.00, 2.00)	182,269	226,424	237,712	1	11,288	5.0%
2630	154	02	33	Stipend - Teacher Specialist - Computer	8,662	10,190	10,421		231	2.3%
2630	156	02	33	Salaries - Tchr. Assts. Computer (1.0, 1.0, 1.0, 1.0)	55,696	57,197	59,232		2,035	3.6%
2630	207	02	33	Furniture and Furnishings	1,464	1,683	0	2	(1,683)	-100.0%
2630	220	02	33	Equipment - Instructional	144,627	103,015	74,135	2	(28,880)	-28.0%
2630	408	02	33	Repair/Service - Equipment	2,020	10,000	12,000		2,000	20.0%
2630	420	02	33	Miscellaneous Contractual	33,685	69,843	41,135	3	(28,708)	-41.1%
2630	461	02	33	Software - Instruct. - Aidable	49,109	40,106	66,663	4	26,557	66.2%
2630	491	02	33	BOCES Services	154,584	195,343	199,067	5	3,724	1.9%
2630	501	02	33	Supplies - Instructional	11,560	84,504	91,114	6	6,610	7.8%
2630	560	02	33	Software - Non-Instructional	5,383	632	2,824	7	2,192	346.8%

1. **See Munsey Park footnote 1.**
2. **See Munsey footnote 2. 20-21 included rotation of 2 desktops, 2 Smartboards, 20 document cameras for the TCRWP literacy program, 89 Chromebooks pursuant to the 1:1 Chromebook initiative, Chromebook sanitizing cabinets, and 10 spare zero clients. 21-22 included 5 SmartBoard replacements and 10 Lenovo replacements pursuant to the District's rotation plan, and the Aruba Access Points project to provide more coverage and capacity to the Avaya Wireless System, as discussed on page 47. 22-23 includes rotation of 5 desktops, 5 Smartboards, 2 high yield printers, 11 Lenovos, 28 document cameras and the purchase of 5 iPads.**
3. **See Munsey Park footnote 3.**
4. **See Munsey Park footnote 4.**
5. **See Munsey Park footnote 5.**
6. **See Munsey Park footnote 6. 21-22 and 22-23 include the purchase of 191 and 220 Chromebooks, respectively, for Kindergarten and 5th grade, including spares.**
7. **See Munsey Park footnote 7.**

A2630 COMPUTER AIDED INSTRUCTION

				MIDDLE SCHOOL	Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$472,133	$560,384	$484,265		($76,119)	-13.6%
2630	153	03	33	Salaries -Teachers - Computer (1.50, 1.00, 1.00, 1.00)	142,738	106,244	116,626	1	10,382	9.8%
2630	154	03	33	Stipend -Teacher Specialist - Computer	10,700	8,152	5,211		(2,941)	-36.1%
2630	169	03	33	Overtime TA/Clerical Computer	0	0	0		0	0.0%
2630	207	03	33	Furniture and Furnishings	572	0	0	2	0	0.0%
2630	220	03	33	Equipment - Instructional	40,584	59,481	34,570	2	(24,911)	-41.9%
2630	408	03	33	Repair/Service - Equipment	0	5,000	7,000		2,000	40.0%
2630	420	03	33	Miscellaneous Contractual	20,249	19,183	21,536	3	2,353	12.3%
2630	461	03	33	Software - Instruct. - Aidable	39,497	40,652	38,908	4	(1,744)	-4.3%

1. **See Munsey Park footnote 1.**
2. **See footnote 2 for Munsey Park. 20-21 included a Chromebook sanitizing cabinet, rotation of a network switch, and 1 Smartboard replacement. 21-22 included 5 desktops, 5 SmartBoard replacements, rotation of 2 network switches and 7 Lenovo replacements. 22-23 includes rotation of 1 desktop, 3 SmartBoards, 1 high-yield printer, 1 Touchpoint timeclock and 7 Lenovos, and the purchase of 4 document cameras.**
3. **See Munsey Park footnote 3.**

A2630 COMPUTER AIDED INSTRUCTION

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
2630	491	03	33	BOCES Services	208,467	281,841	223,142	5	(58,699)	-20.8%
2630	501	03	33	Supplies - Instructional	6,675	39,831	35,352	6	(4,479)	-11.2%
2630	560	03	33	Software - Non-Instructional	2,652	0	1,920	7	1,920	100.0%

4. See Munsey Park footnote 4. Also includes Rosetta Stone software used in the World Languages Lab.
5. See Munsey Park footnote 5. Also includes NewsELA for use by students in English Language Arts. In 22-23, the allocation of support technology services was corrected, resulting in a shift of costs from the Middle School to the High School.
6. Includes classroom printers, printer supplies, and computer and SmartBoard supplies. See Munsey Park footnote 6. 21-22 and 22-23 include the purchase of 77 and 74 Chromebooks, respectively, including spares.
7. See Munsey Park footnote 7.

A2630 COMPUTER AIDED INSTRUCTION

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				HIGH SCHOOL	$792,906	$823,163	$844,290		$21,127	2.6%
2630	153	04	33	Salaries -Teachers-Computer - (.70, .60, .60, .60)	49,623	48,037	56,571	1	8,534	17.8%
2630	154	04	33	Stipend - Teacher Specialist - Computer	3,567	3,057	3,127		70	2.3%
2630	156	04	33	Salaries - Tchr. Assts.-Computers (0, 0, 0, 0)	0	10,000	10,000	2	0	0.0%
2630	169	04	33	Overtime TA/Clerical - Computer	0	0	0		0	0.0%
2630	207	04	33	Furniture and Furnishings	1,717	2,612	0	3	(2,612)	-100.0%
2630	220	04	33	Equipment - Instructional	320,513	173,459	107,910	3	(65,549)	-37.8%
2630	408	04	33	Repair/Service - Equipment	2,000	15,000	15,000		0	0.0%
2630	416	04	33	Copier Lease - IT	0	0	0		0	0.0%
2630	420	04	33	Miscellaneous Contractual	68,116	64,741	82,155	4	17,414	26.9%
2630	461	04	33	Software - Instruct. - Aidable	81,508	75,493	79,044	5	3,551	4.7%
2630	491	04	33	BOCES Services	246,718	299,929	368,242	6	68,313	22.8%

1. See Munsey Park footnote 1.
2. As the Computer Lab is used most of the day as a classroom, the position was no longer needed at the High School. Provision is made for lab coverage for periods when the lab is not otherwise in use.
3. See Munsey Park footnote 2. 20-21 included rotation of 1 desktop, 10 Smartboards, and 1 switch, 30 Surface Go computers for Physics, 3 Flypacks and iMacs for Broadcast Journalism, 108 Chromebooks pursuant to the 1:1 Chromebook initiative, Chromebook sanitizing cabinets, 1 3-D printers and 1 poster printer. 21-22 includes 10 SmartBoard replacements, 10 switch replacements, 23 desktop replacements, 15 Lenovo replacements, 26 iPads, and 5 high yield printers. 22-23 includes rotation of 3 desktops, 7 SmartBoards, 3 high yield printers, 15 Lenovos, 4 laptops for STEM, 6 document cameras, and the purchase of 16 iMacs for the Contemporary Music Performance Lab.
4. See Munsey Park Footnote 3. Also includes service contracts on the World Languages Lab software and the 3-D Printers. 22-23 includes the installation of network drops for the Contemporary Music Performance Lab reconfiguration.
5. See Munsey Park footnote 4. Also includes SAAVAS for AP Language classes, Rosetta Stone software used in the World Languages Lab, Statistical Package for the Social Sciences, Wizard Online Test Maker, Vocabulary.com licenses, and Code High School.
6. See Munsey Park footnote 5. In 22-23, the allocation of support tech services was corrected, resulting in a shift of costs from the Middle School to the High School.

A2630 COMPUTER AIDED INSTRUCTION

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
2630	501	04	33	Supplies - Instructional	13,997	130,835	118,513	7	(12,322)	-9.4%
2630	560	04	33	Software - Non-Instructional	5,148	0	3,728	8	3,728	100.0%

7. Includes classroom printers, supplies, and computer and SmartBoard supplies. See Munsey Park footnote 6. 21-22 and 22-23 include the purchase of 280 and 286 Chromebooks, respectively, for grade 9, including spares.
8. In 20-21, includes Adobe licenses for administrative use. This was moved to BOCES Services in 21-22. 22-23 includes the IT work order ticketing system.

A2630 COMPUTER AIDED INSTRUCTION

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				NON-PUBLIC	$3,026	$15,000	$15,000		$0	0.0%
2630	461	07	33	Software - Instructional - Aidable - NPS	3,026	15,000	15,000		0	0.0%

A2630 COMPUTER AIDED INSTRUCTION

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				DISTRICTWIDE	$1,070,981	$1,110,329	$1,226,125		$115,796	10.4%
2630	151	99	33	Salaries - Director - Instr. Technology & Libraries (1.0, 1.0, 1.0, 1.0)	190,171	173,037	175,633	1	2,596	1.5%
2630	153	99	33	Salaries-Teacher-Student Data/Staff Developer (1.0, 1.0, 1.0, 1.0)	104,332	106,140	110,968		4,828	4.5%
2630	154	99	33	Stipend - Teacher Specialist - Computer	10,166	5,095	10,396		5,301	104.0%
2630	161	99	33	Salaries - Clerical (2.0, 2.0, 2.0, 2.0)	112,167	92,634	111,749		19,115	20.6%
2630	169	99	33	Overtime - Computer TA/Clerical	4,007	0	0		0	0.0%
2630	177	99	33	Salaries - IT Specialist III (2.0, 3.0, 3.0, 3.0)	132,601	241,523	262,357	2	20,834	8.6%
2630	220	99	33	Equipment - Instructional	78,683	82,500	65,430	3	(17,070)	-20.7%
2630	400	99	33	Travel - District Related	69	1,000	1,000		0	0.0%
2630	401	99	33	Association Memberships	295	500	500		0	0.0%
2630	416	99	33	Copier Lease	1,158	1,159	1,159		0	0.0%

1. See NOTE on page 1 for additional disclosure on administrative salary increases. Increase in clerical represents upgrade of title for both positions, commensurate with the responsibilities of the positions. Also see Munsey Park footnote 1.
2. The District employs an Information Technology Manager and two Information Technology Specialists III responsible for information technology infrastructure, including network administration, design and support, technology infrastructure management, configuration, installation and maintenance, including hardware and software in use throughout the District, and data privacy and cybersecurity. See Technician Support Note on page 47. 21-22 includes an additional 1.0 IT Specialist to meet the technical needs of students and staff. Both IT Specialist III positions were recently filled and 22-23 budgeted salaries are adjusted accordingly.
3. See footnote 2 for Munsey Park. 19-20 included rotation of 4 files storage units and rotation of the Power Edge R740 Virtual Server Host. 20-21 included the purchase of Unitrends Cloud Based Backup to provide cloud based redundancy as a supplemental backup to the disaster recovery site located at Munsey Park, the upgrade to the next generation of wireless access points and expansion of campus access, and SmartBoard rotation. 21-22 included 2 servers and 3 Dell Poweredge SSD Drives. 22-23 includes rotation of 23 desktops, 2 servers and 16 Lenovos and the purchase of a MacBook Pro.

A2630 COMPUTER AIDED INSTRUCTION

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
2630	420	99	33	Miscellaneous Contractual	85,977	92,569	208,548	4	115,979	125.3%
2630	491	06	33	BOCES Services - Administrative Building	24,757	0	0		0	0.0%
2630	491	99	33	BOCES Services	287,701	285,828	242,922	5	(42,906)	-15.0%
2630	503	99	33	Supplies - Non Instructional	31,255	13,800	13,600	6	(200)	-1.4%
2630	560	99	33	Software - Non Instructional	7,641	14,544	21,863	7	7,319	50.3%

4. **Includes allocation of District expenses for academic basic support and production support for VM Ware Horizon View software assurance for existing licenses, virtual servers and virtual desktops, e-mail achiving and anti-risk appliance, server service contracts and the expense associated with migrating servers and additional desktops to a virtual environment, firewall services, DNA failover, and various alarm monitoring services, CCTV and Card Access Support and related Maintenance services, among other items. In 20-21, provision was made for migration to Office 365 online services and certain cybersecurity services. 22-23 includes upgrades to the District's email archiving and extraction system and to VMWare View 22-23 also includes the addition of Managed Detection and Response and Endpoint Detection and Response technology for all District computers. This expenditure is necessary in the wake of the cybersecurity attack on the District in September 2021.**
5. **Includes maintenance and insurance for fiber connectivity for the District's LAN, District-wide technical support, network administration and microcomputer services, My Learning Plan (teacher training tracker), e-Rate Central Processing, Model Schools base subscriptions and training, Blackboard Connect and Community fees, Instructional Data Warehouse, which provides student and other information in a comprehensive database with related reporting to the State, NASTech, a Nassau County Technology Directors' user group membership, an annual subsription to a suite of data screening tools for data privacy and security and apps obtained through the web, and cyber security monitoring and maintenance services, Learning Tech Project Planning, Administrative Office Support (AOS), professional development for clerical staff, and annual licensing fees for SMART Notebook software for District SmartBoards. Also see page 47 for discussion of additional Technician Services in 21-22 and the reallocation of technical support from Special Education (2250). In 22-23, the number of additional days of network administration allocated to the District wide code is reduced.**
6. **Reflects printer and computer supplies.**
7. **Includes the EDGE Student Reporting system PLUS upgrade and Goverlan Remote software and Privacy Ed software to assist with compliance wth Federal and State data privacy laws.**

A 2805 ATTENDANCE

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$17,511	$10,300	$10,300		$0	0.0%
2805	420	99	74	Misc.Contractual - Residency	0	0	0		0	0.0%
2805	491	99	74	BOCES - Contractual - Residency	17,511	10,300	10,300	1	0	0.0%

1. **Residency investigative services are obtained through BOCES.**

A2810 PUPIL PERSONNEL SERVICES - GUIDANCE/SCHOOL COUNSELING SERVICES

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				DISTRICT	$1,722,770	$1,735,977	$1,801,855		$65,878	3.8%
				MUNSEY PARK	$143,720	$145,175	$147,202		$2,027	1.4%
2810	153	01	28	Salaries - Instructional (Counselors) (1.0, 1.0, 1.0, 1.0)	128,249	129,211	131,151	1	1,940	1.5%
2810	154	01	28	Stipend - School Counselors	3,814	3,814	3,901		87	2.3%
2810	420	01	28	Miscellaneous Contractual - (CASA)	11,250	11,250	11,250	2	0	0.0%
2810	501	01	28	Supplies - Instructional	272	600	600		0	0.0%
2810	503	01	28	Supplies - Non-Instructional	136	300	300		0	0.0%

1. **Since 19-20 a full time School Counselor is provided at each elementary school pursuant to the District's focus on the social and emotional well-being of each student. See page 35.**
2. **Reflects District support for the Manhasset Coalition Against Substance Abuse, an ongoing important adjunct to the District's social and emotional well-being initiative.**

A2810 PUPIL PERSONNEL SERVICES - GUIDANCE/SCHOOL COUNSELING SERVICES

				SHELTER ROCK	Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$156,532	**$157,929**	**$160,147**		**$2,218**	**1.4%**
2810	153	02	28	Salaries - Instruct. (Counselors) (1.0, 1.0, 1.0, 1.0)	140,908	141,965	144,096	1	2,131	1.5%
2810	154	02	28	Stipend-School Counselors	3,814	3,814	3,901		87	2.3%
2810	420	02	28	Miscellaneous Contractual - (CASA)	11,250	11,250	11,250	2	0	0.0%
2810	501	02	28	Supplies - Instructional	411	600	600		0	0.0%
2810	503	02	28	Supplies - Non-Instructional	149	300	300		0	0.0%

1. **See Munsey Park footnote 1.**
2. **See Munsey Park footnote 2.**

				MIDDLE SCHOOL	Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$224,009	**$249,338**	**$253,182**		**$3,844**	**1.5%**
2810	153	03	28	Salaries - Instruct. (Counselors) (2.0, 2.0, 2.0, 2.0)	131,324	148,071	151,886		3,815	2.6%
2810	154	03	28	Stipend-Guidance/School Counselors	11,442	15,255	15,602		347	2.3%
2810	161	03	28	Salaries - Clerical (1.0, 1.0, 1.0, 1.0)	68,433	68,133	68,815		682	1.0%
2810	416	03	28	Copier Lease	733	734	734		0	0.0%
2810	420	03	28	Miscellaneous Contractual - (CASA)	11,250	11,250	11,250	1	0	0.0%
2810	491	03	28	BOCES Services	0	1,545	1,545	2	0	0.0%
2810	501	03	28	Supplies - Instructional	2	2,000	2,000		0	0.0%
2810	502	03	28	Supplies - Copier	232	350	350		0	0.0%
2810	503	03	28	Supplies - Non-Instructional	593	2,000	1,000		(1,000)	-50.0%

1. **See Munsey Park footnote 2.**
2. **Provision for translation services through BOCES for students and their families.**

				HIGH SCHOOL	Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$956,549	**$998,236**	**$1,012,393**		**$14,157**	**1.4%**
2810	153	04	28	Salaries - Instruct. (Counselors) (6.0, 6.0, 6.0, 6.0)	734,823	760,664	784,546		23,882	3.1%
2810	154	04	28	Stipend - Guidance/School Counselors	45,768	45,766	46,806		1,040	2.3%
2810	161	04	28	Salaries - Clerical (3.0, 3.0, 3.0, 3.0)	148,511	155,689	144,839	1	(10,850)	-7.0%
2810	169	04	28	Overtime - Clerical	0	0	0		0	0.0%
2810	404	04	28	Conferences - College Visits	0	2,000	2,000		0	0.0%
2810	416	04	28	Copier Lease	4,962	4,962	4,962		0	0.0%
2810	420	04	28	Miscellaneous Contractual - CASA	11,250	14,250	14,250	2	0	0.0%

1. **Decrease reflects transfer of staff to an open position in the District, replaced with a new hire at a lower salary.**

A2810 PUPIL PERSONNEL SERVICES - GUIDANCE/SCHOOL COUNSELING SERVICES

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
2810	491	04	28	BOCES Services	8,435	9,855	9,940	3	85	0.9%
2810	501	04	28	Supplies - Instructional	209	2,100	2,100		0	0.0%
2810	502	04	28	Supplies - Copier	464	450	450		0	0.0%
2810	503	04	28	Supplies - Non Instructional	2,128	2,500	2,500		0	0.0%

2. See footnote 2, Munsey Park. In addition, provision is made for translation services through outside contractors for students and their families.
3. Includes college tracking services, vocational assessments, technology support for Guidance systems and provision for translation services through BOCES for students and their families.

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				DISTRICTWIDE	$241,960	$185,299	$228,931		$43,632	23.5%
2810	151	99	28	Salaries - Director (1.25, 1.00, 1.00, 1.00)	207,865	172,399	192,531	1	20,132	11.7%
2810	201	99	28	Equipment - Instructional	0	0	0		0	0.0%
2810	400	99	28	Travel - District Related	0	1,000	1,000		0	0.0%
2810	401	99	28	Association Memberships	695	1,000	1,000		0	0.0%
2810	415	99	28	Printing	0	900	900		0	0.0%
2810	505	99	28	Professional Literature	0	0	100		100	100.0%
2810	506	99	28	Meetings/Events	33,400	10,000	33,400	2	23,400	234.0%

1. See Note on Page 1. The Assistant Superintent for Student Services is responsible for Special Education, School Counselors, Health Services, Psychologists, and Social Workers, and .25 FTE and related salary are reallocated here. In addition, the Assistant Superintendent's stipend as DASA coordinator is moved from 2815 151 99 36 to this code in 22-23. Additionally, in 21-22, the Director of School Counseling is expanding responsibility for the District's Social Workers, and .25 FTE and related salary is allocated to 2825.151.99.29.
2. Includes expenses for the administration of Advanced Placement examinations, including facility rental fees. Cost increases reflect the increasing number of students taking Advanced Placement exams, and the decision for 22-23 to continue conducting the exams at a location that can properly handle the number of students and exams.

A 2815 PUPIL PERSONNEL SERVICES - HEALTH SERVICES[1]

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				DISTRICT	$1,199,893	$1,230,040	$1,275,521		$45,481	3.7%
				MUNSEY PARK	$156,450	$162,759	$162,041		($718)	-0.4%
2815	161	01	70	Salaries - Clerical (0, 1.0, 1.0, 1.0)	0	33,789	35,088	2	1,299	100.0%
2815	163	01	70	Subs-Nurse	9,991	5,040	5,040		0	0.0%
2815	166	01	70	Salaries - Aides (1.0, 0, 0, 0)	33,353	0	0	2	0	0.0%
2815	168	01	70	Salaries - Registered Nurses (2.0, 2.0, 2.0, 2.0)	109,535	116,930	113,178	5	(3,752)	-3.2%
2815	169	01	70	Overtime - Nurses/Clerical	360	3,500	3,500	3	0	0.0%
2815	503	01	70	Supplies - Non Instructional	3,211	3,500	5,235	4	1,735	49.6%

1. Nurses provide required medical care for special needs students with individual health care plans, including acute care plans for students with potentially life-threatening conditions, emergency medical treatment for students and staff, and required screenings and records updates, including immunizations, physicals, and attendance.
2. In 21-22, the position of Supervisory Aide in the Health Office is changed to a clerical staff title.
3. Provides for overtime for physical screenings for incoming Kindergarten students and preparation of records during the summer, in time for the start of school in September.
4. Additional provision is made for purchase of AED supplies through the Health Office.
5. See Shelter Rock footnote 3.

A 2815 PUPIL PERSONNEL SERVICES - HEALTH SERVICES

				SHELTER ROCK	Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$193,335	$179,545	$166,044		($13,501)	-7.5%
2815	161	02	70	Salaries - Clerical (0, 1.0, 1.0, 1.0)	0	33,789	40,061	1	6,272	18.6%
2815	163	02	70	Subs-Nurse	1,424	5,040	5,040		0	0.0%
2815	166	02	70	Salaries - Aides (1.0, 0, 0, 0)	28,628	0	0	1	0	0.0%
2815	168	02	70	Salaries - Registered Nurses (2.0, 2.0, 2.0, 2.0)	153,397	133,716	112,918	3	(20,798)	-15.6%
2815	169	02	70	Overtime - Nurses/Clerical	7,440	3,500	3,500	2	0	0.0%
2815	204	02	70	Equipment - Health Office	0	0	0		0	0.0%
2815	503	02	70	Supplies - Non Instructional	2,446	3,500	4,525	4	1,025	29.3%

1. **See Munsey Park footnote 2.**
2. **See Munsey Park footnote 3.**
3. **Decrease in 22-23 reflects resignations, with positions filled at a lower salary.**
4. **See Munsey Park footnote 4.**

A 2815 PUPIL PERSONNEL SERVICES - HEALTH SERVICES

				MIDDLE SCHOOL	Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$76,390	$72,391	$78,149		$5,758	8.0%
2815	161	03	70	Salaries-Clerical -Health Office (.33, .33, .33, .33)	22,551	13,910	14,445	1	535	3.8%
2815	163	03	70	Subs-Nurse	548	2,020	2,020		0	0.0%
2815	168	03	70	Salaries - Registered Nurses (.66, .66, .66, .66)	51,104	52,441	53,962		1,521	2.9%
2815	169	03	70	Overtime Nurses/Clerical	1,293	2,520	2,520	2	0	0.0%
2815	503	03	70	Supplies - Non Instructional	893	1,500	5,202		3,702	246.8%

1. **Decrease in 21-22 reflects retirement.**
2. **See Munsey Park footnote 3.**

A 2815 PUPIL PERSONNEL SERVICES - HEALTH SERVICES

				HIGH SCHOOL	Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$163,811	$150,517	$161,404		$10,887	7.2%
2815	161	04	70	Salaries -Clerical-Health Office (.67, .67, .67, .67)	45,837	28,242	29,328	1	1,086	3.8%
2815	163	04	70	Subs-Nurse	6,661	7,070	7,070	2	0	0.0%
2815	168	04	70	Salaries - Registered Nurses (1.34, 1.34, 1.34, 1.34)	105,519	106,470	109,557		3,087	2.9%
2815	169	04	70	Overtime Nurses/Clerical	826	2,695	2,695	3	0	0.0%
2815	416	04	70	Copier Lease - Health Office	1,540	1,540	1,540		0	0.0%
2815	503	04	70	Supplies - Non Instructional	3,428	4,500	11,214	4	6,714	149.2%

1. **Decrease in 21-22 reflects retirement.**
2. **Reflects the necessity to cover the Health Office while the Lead Nurse is attending to District-Wide duties.**
3. **See Munsey Park footnote 3.**
4. **See Munsey Park footnote 4.**

A 2815 PUPIL PERSONNEL SERVICES - HEALTH SERVICES

				NON-PUBLIC	Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$419,393	$423,633	$467,805		$44,172	10.4%
2815	163	07	70	Substitute Nurses	6,654	6,020	6,020		0	0.0%
2815	168	07	70	Salaries - Registered Nurses - NPS (3.75, 3.75, 3.75, 4.18)	242,088	253,461	285,433	1	31,972	12.6%
2815	169	07	70	Overtime Nurses/Clerical	834	2,872	2,872	2	0	0.0%
2815	204	07	70	Equipment - Non Instructional	0	3,000	3,000		0	0.0%
2815	440	07	99	Contract Therapists - Non Classified - NPS	85,187	66,000	68,000	3	2,000	3.0%
2815	491	07	70	BOCES Health Services - NPS	82,840	89,280	99,280	4	10,000	11.2%
2815	503	07	70	Supplies - Non-Instructional - NPS	1,790	3,000	3,200	5	200	6.7%

1. Provision is made in 22-23 to staff, on a part-time basis, the Health Office at Magen Israel Primary school, a new non-public school within the District's boundaries.
2. See Munsey Park footnote 3.
3. Cost of providing contract therapists to non-classified, non-public school students in the District, including support services for certain students and speech therapy at St. Mary's, based on student needs.
4. Includes the costs billed through BOCES of health services for Manhasset resident students attending non-public schools. Increase is based on expense experience.
5. See Munsey Park footnote 4.

A 2815 PUPIL PERSONNEL SERVICES - HEALTH SERVICES

				DISTRICTWIDE	Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$190,514	$241,195	$240,078		($1,117)	-0.5%
2815	151	99	36	Salaries-Director Health Services (.25, .25, .25, .25)	74,170	52,500	55,342	1	2,842	5.4%
2815	153	99	60	Sal.- Inst'l (Home Tch, K-12) Summer	0	1,500	1,500		0	0.0%
2815	153	99	69	Sal.- Instructional (Home Tch, K-12)	0	18,000	15,000	2	(3,000)	-16.7%
2815	167	99	70	Salaries - School Physicians	0	0	0	5	0	0.0%
2815	168	99	70	Salaries - Summer Nurse	0	0	0	6	0	0.0%
2815	168	99	70	Stipend Lead Nurse	5,069	5,095	5,211		116	2.3%
2815	204	99	70	Equipment - Non Instructional	3,806	6,000	9,800		3,800	63.3%
2815	408	99	70	Repair/Service - Equipment	315	600	600		0	0.0%
2815	420	99	70	Miscellaneous Contractual	4,732	5,000	36,220	5	31,220	624.4%
2815	438	99	70	Health Services - Other Districts	38,666	53,000	48,000	4	(5,000)	-9.4%
2815	443	99	69	Contract Teachers (Homebound)	4,069	26,000	26,000	2	0	0.0%
2815	444	99	70	Student Accident Insurance	27,590	32,000	32,000	3	0	0.0%

1. The Assistant Superintendent for Student Services is responsible for Special Education, School Counselors, Health Services, Psychologists, and Social Workers, and .25 FTE and related salary are reallocated here.
2. Reflects the costs of instruction delivered in the hospital/home by staff teachers and contracted teachers because of illness, disciplinary or other reasons.
3. Student Accident Insurance covers potential District liabilities should a student be injured while attending school.
4. Includes cost of health services billed directly by other districts for Manhasset resident students attending non-public schools in those districts. Decrease reflects expense experience.

A 2815 PUPIL PERSONNEL SERVICES - HEALTH SERVICES

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
2815	449	99	70	Contagious Disease Control	900	3,000	3,000		0	0.0%
2815	491	99	69	BOCES Tutor Services - Hospital	0	3,500	3,605	2	105	3.0%
2815	491	99	70	BOCES Services	31,196	35,000	3,800	5	(31,200)	-89.1%

5. **In 20-21 and 21-22, Includes participation in BOCES Health Network for school medical director services. In 21-22, it was determined to contract these services with a private practice, and the expense is budgeted in Miscellaneous Contractual in 22-23. In addition, in 22-23, provision is made in Miscellaneous Contractual for school nurses contracted through outside agengies, as staffing shortages for substitute nurses continues. The BOCES budget also includes mandated Hepatitis B innoculations.**
6. **In 19-20, provision was made for a nurse to work in July and August as the demands for mandated timely medical clearances and other health-related services have become year-round requirements. The position has been filled by a Lead Nurse located at the High School, and the summer compensation was allocated to that budget line in 20-21.**

A 2820 PUPIL PERSONNEL SERVICES - PSYCHOLOGICAL SERVICES

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				DISTRICT	$905,431	$974,879	$1,092,752		$117,873	12.1%
				MUNSEY PARK	$182,577	$187,334	$191,524		$4,190	2.2%
2820	153	01	29	Salaries -Instruct. Psychologists (1.50, 1.50, 1.50, 1.50)	173,599	178,182	182,189		4,007	2.2%
2820	154	01	29	Stipend - Psychologists	8,052	8,052	8,235		183	2.3%
2820	503	01	29	Supplies - Non Instructional	926	1,100	1,100		0	0.0%

A 2820 PUPIL PERSONNEL SERVICES - PSYCHOLOGICAL SERVICES

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				SHELTER ROCK	$174,951	$180,062	$186,010		$5,948	3.3%
2820	153	02	29	Salaries - Instruct. Psychologists (1.50, 1.50, 1.50, 1.50)	166,603	170,910	176,675		5,765	3.4%
2820	154	02	29	Stipend - Psychologists	8,052	8,052	8,235		183	2.3%
2820	503	02	29	Supplies - Non Instructional	297	1,100	1,100		0	0.0%

A 2820 PUPIL PERSONNEL SERVICES - PSYCHOLOGICAL SERVICES

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				MIDDLE SCHOOL	$107,165	$74,913	$83,679		$8,766	11.7%
2820	153	03	29	Salaries- Instruct. Psychologists (1.0, .67, .67, .67)	100,896	70,217	78,901	1	8,684	12.4%
2820	154	03	29	Stipend - Psychologists	5,368	3,596	3,678		82	2.3%
2820	503	03	29	Supplies - Non Instructional	900	1,100	1,100		0	0.0%

1. **See footnote 1 below.**

A 2820 PUPIL PERSONNEL SERVICES - PSYCHOLOGICAL SERVICES

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				HIGH SCHOOL	$93,332	$155,461	$253,590		$98,129	63.1%
2820	153	04	29	Salaries -Instruct. Psychologists (1.00, 1.33, 2.33, 2.33)	86,604	147,222	239,698	1	92,476	62.8%
2820	154	04	29	Stipend - Psychologists	5,368	7,139	12,792	1	5,653	79.2%
2820	503	04	29	Supplies - Non Instructional	1,360	1,100	1,100		0	0.0%

1. **The Middle School and High School FTE psychologist positions were reallocated in 21-22. In addition, in 22-23 a High School social worker position is reallocated to a school psychologist position to better serve the needs of students. In 21-22 and 22-23, .67 FTE psychologist is assigned to grades 7 and 8, and 2.33 FTE psychologists are assigned to grades 9-12.**

A 2820 PUPIL PERSONNEL SERVICES - PSYCHOLOGICAL SERVICES

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				NON-PUBLIC SCHOOLS	$67,394	$72,932	$69,248		($3,684)	-5.1%
2820	153	07	29	Salaries - Instruct. Psychologist - NPS (.60, .60, .60, .60)	46,276	47,564	48,758		1,194	2.5%
2820	154	07	29	Stipend - Psychologist - NPS	5,368	5,368	5,490		122	2.3%
2820	439	07	29	Clinical Exams	15,750	20,000	15,000	1	(5,000)	0.0%

1. **The District is responsible for screening incoming non-public school students. Decrease reflects average expense experience.**

A 2820 PUPIL PERSONNEL SERVICES - PSYCHOLOGICAL SERVICES

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				BOCES	$3,210	$7,950	$6,000		($1,950)	-24.5%
2820	491	08	29	BOCES Services - Bilingual Assessments	3,210	7,950	6,000	1	(1,950)	-24.5%

1. **Reflects the need for interpreters as students undergo evaluation. New regulations in 15-16 required, among many items, significantly expanded availability of translation services for parents and students in various settings. See footnote 2 on page 27. Decrease reflects average expense experience.**

A 2820 PUPIL PERSONNEL SERVICES - PSYCHOLOGICAL SERVICES

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				DISTRICTWIDE	$276,803	$296,227	$302,701		$6,474	2.2%
2820	153	99	29	Salaries - Instruct. Psych.(Initial CSE) (1.0, 1.0, 1.0, 1.0)	83,436	87,257	89,631	3	2,374	2.7%
2820	153	99	29	Salaries - Instruct. Psych.(Pre-Sch.) (1.0, 1.0, 1.0, 1.0)	133,830	134,834	138,190		3,356	2.5%
2820	153	99	29	Salaries - Instruct. Psych. (OOD) (0, 0, 0, 0)	0	0	0	3	0	0.0%
2820	154	99	29	Stipend - Psychologists	10,736	10,736	10,980		244	2.3%
2820	159	99	60	Salaries - Summer Evaluations	34,798	27,000	27,000	1	0	0.0%
2820	204	99	29	Equipment - Non Instructional	0	1,500	1,500		0	0.0%
2820	400	99	29	Travel - District Related	72	800	800		0	0.0%
2820	420	99	29	Misc. Contractual - Psychological Testing	0	600	600		0	0.0%
2820	439	99	29	Clinical Examinations	12,430	32,000	32,000	2	0	0.0%
2820	503	99	29	Supplies - Non-Instructional	1,500	1,500	2,000		500	33.3%
2820	505	99	29	Professional Literature	0	0	0		0	0.0%

1. **IDEIA 2004 requires evaluations to be completed within 60 days, including July and August.**
2. **The District is now responsible for screening incoming Kindergarten students. This responsibility was shifted from Nassau County.**
3. **This is a District-wide position to serve as chair for the Committee on Special Education ("CSE") for initial CSE meetings. Out-of-district students are serviced by contract therapists.**

A 2825 PUPIL PERSONNEL SERVICES - SOCIAL WORKER SERVICES

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				DISTRICT	$444,569	$532,106	$481,420		($50,686)	-9.5%
				MUNSEY PARK	$144,431	$146,514	$148,698		$2,184	1.5%
2825	153	01	29	Salaries-Instruct. Social Workers (1.0, 1.0, 1.0, 1.0)	144,431	145,514	147,698		2,184	1.5%
2825	503	01	29	Supplies - Instructional	0	1,000	1,000	1	0	0.0%

A 2825 PUPIL PERSONNEL SERVICES - SOCIAL WORKER SERVICES

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				SHELTER ROCK	$111,770	$116,427	$125,191		8,764	7.5%
2825	153	02	29	Salaries-Instruct. Social Workers (1.0, 1.0, 1.0, 1.0)	111,770	115,427	124,191		8,764	7.6%
2825	503	02	29	Supplies - Instructional	0	1,000	1,000	1	0	0.0%

A 2825 PUPIL PERSONNEL SERVICES - SOCIAL WORKER SERVICES

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				MIDDLE SCHOOL	$77,127	$80,473	$82,263		$1,790	2.2%
2825	153	03	29	Salaries-Instruct. Social Workers (1.0, 1.0, 1.0, 1.0)	77,127	79,273	81,263		1,990	2.5%
2825	503	03	29	Supplies - Instructional	0	1,200	1,000	1	(200)	-16.7%

A 2825 PUPIL PERSONNEL SERVICES - SOCIAL WORKER SERVICES

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				HIGH SCHOOL	$110,621	$145,926	$80,072		($65,854)	-45.1%
2825	153	04	29	Salaries-Instruct. Social Workers (2.0, 2.0, 1.0, 1.0)	110,481	144,926	78,872	2	(66,054)	-45.6%
2825	503	04	29	Supplies - Instructional	140	1,000	1,200	1	200	20.0%

A 2825 PUPIL PERSONNEL SERVICES - SOCIAL WORKER SERVICES

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				DISTRICTWIDE	$620	$42,766	$45,196		$2,430	5.7%
2825	151	99	29	Salaries - Director (0, .25, .25, .25)	0	39,966	42,396	3	2,430	6.1%
2825	420	99	70	Miscellaneous Contractual	0	800	800	1	0	0.0%
2825	503	99	70	Supplies - Non-Instructional	620	2,000	2,000	1	0	0.0%

1. **Provision is made for services and supplies to support the District's social and emotional learning initiative.**
2. **In 20-21 provision was made to add a Social Worker at the High School so that each social worker is responsible for 2 grade levels, i.e., 9-10 and 11-12, consistent with the District's social and emotional learning initiative. In 21-22 and 22-23, the position is changed to school psychologist and reflected in 2820 153 04 29 to better serve students.**
3. **In 21-22, the Director for School Counseling is expanding responsibility for the District Social Workers, and .25 FTE and related salary is allocated here.**

A 2850 CO-CURRICULAR ACTIVITIES

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				DISTRICT	$291,467	$528,730	$573,642	1	$44,912	8.5%
				MUNSEY PARK	$10,753	$55,050	$55,925	1	$875	1.6%
2850	123	01	56	Club Advisors	0	23,000	23,000		0	0.0%
2850	124	01	56	Missed Prep Period Coverage	137	1,150	1,200		50	4.3%
2850	125	01	56	Chaperones	0	1,000	1,000		0	0.0%
2850	129	01	56	Concerts/Plays/Rehearsals	10,616	29,200	30,025		825	2.8%
2850	133	01	56	Cafeteria Duty	0	0	0		0	0.0%
2850	134	01	56	Detention	0	700	700		0	0.0%

1. **Co-curricular activities were significantly impacted by the COVID-19 pandemic. As a result 20-21 expenditures are understated across all schools.**

A 2850 CO-CURRICULAR ACTIVITIES

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				SHELTER ROCK	$14,044	$47,050	$47,750	1	$700	1.5%
2850	123	02	56	Club Advisors	1,646	21,000	21,000		0	0.0%
2850	124	02	56	Missed Prep Period Coverage	1,643	1,150	1,200		50	4.3%
2850	125	02	56	Chaperones	0	1,000	1,000		0	0.0%
2850	129	02	56	Concerts/Plays/Rehearsals	10,755	23,200	23,850		650	2.8%
2850	133	02	56	Cafeteria Duty	0	0	0		0	0.0%
2850	134	02	56	Detention	0	700	700		0	0.0%

1. **See Munsey Park footnote 1.**

A 2850 CO-CURRICULAR ACTIVITIES

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				MIDDLE SCHOOL	$36,043	$68,698	$70,169	1	$1,471	2.1%
2850	123	03	56	Club Advisors	23,502	18,700	18,700		0	0.0%
2850	124	03	56	Missed Prep Period Coverage	3,469	5,200	5,350		150	2.9%
2850	125	03	56	Chaperones	4,718	14,963	15,463		500	3.3%
2850	129	03	56	Concerts/Plays/Rehearsals	4,354	28,085	28,871		786	2.8%
2850	131	03	56	Proctoring	0	1,250	1,285		35	2.8%
2850	133	03	56	Cafeteria Duty	0	0	0		0	0.0%
2850	134	03	56	Detention	0	500	500		0	0.0%

1. **See Munsey Park footnote 1.**

A 2850 CO-CURRICULAR ACTIVITIES

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				HIGH SCHOOL	$230,628	$357,932	$399,798	1	$41,866	11.7%
2850	123	04	56	Club Advisors	111,938	113,200	148,375	2	35,175	31.1%
2850	124	04	56	Missed Prep Period Coverage	3,879	21,000	21,600		600	2.9%
2850	125	04	56	Chaperones	12,942	37,355	38,400		1,045	2.8%
2850	129	04	56	Concerts/Plays/Rehearsals	14,318	89,127	91,623		2,496	2.8%
2850	131	04	56	Proctoring	87,551	91,000	93,550		2,550	2.8%
2850	133	04	56	Cafeteria Duty	0	0	0		0	0.0%
2850	134	04	56	Detention	0	6,250	6,250		0	0.0%

1. **See Munsey Park footnote 1.**
2. **Certain club stipends are reimbursed by outside organizations. Such reimbursements are recorded as revenue in gifts and donations. In addition, 22-23 reflects the realignment of club advisor stipends commensurate with the duties of the position, as negotiated with the MEA in June 2021.**

A2855 PUPIL PERSONNEL SERVICES - INTERSCHOLASTIC ATHLETICS

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				DISTRICT	$1,551,227	$1,833,580	$1,849,733	1	$16,153	0.9%
				MIDDLE SCHOOL	$413,107	$495,770	$490,389	1	($5,381)	-1.1%
2855	151	03	39	Salaries - Director Athletics (.25 .25, .25, .25)	45,686	45,325	41,250	6	(4,075)	-9.0%
2855	153	03	39	Salaries - Lead Teachers (.40, .40, .40, .40)	55,472	45,499	47,568		2,069	4.5%
2855	154	03	39	Stipend - Lead Teacher	5,095	5,094	5,211		117	2.3%
2855	157	03	39	Stipend - Game Supv./Equip. Mgr.	32,405	41,532	42,525		993	2.4%
2855	158	03	39	Stipend - Coaching	166,308	210,045	215,000	2	4,955	2.4%

1. **Interscholastic Athletics were significantly impacted by the COVID-19 pandemic. As a result, 20-21 expenditures for supervision, coaching, repair/service of equipment, miscellaneous contractual and officials' fees are understated at the Middle School and the High School.**
2. **The roster of coaches in 21-22 is maintained in 22-23.**

A2855 PUPIL PERSONNEL SERVICES - INTERSCHOLASTIC ATHLETICS

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
2855	161	03	39	Salaries - Clerical (.66, .66, .66, .66)	40,530	41,204	30,273	6	(10,931)	-26.5%
2855	201	03	39	Equipment - Instructional	0	5,720	5,720		0	0.0%
2855	400	03	39	Travel - District Related	0	200	200		0	0.0%
2855	401	03	39	Athletic Association Fees	700	700	700		0	0.0%
2855	408	03	39	Repair/Service - Equipment	5,000	13,000	13,000	3	0	0.0%
2855	416	03	70	Copier Lease	590	591	591		0	0.0%
2855	420	03	39	Miscellaneous Contractual	17,130	31,650	32,984	4	1,334	4.2%
2855	491	03	39	BOCES Services-Officials/Fees	23,636	41,210	41,367	5	157	0.4%
2855	501	03	39	Supplies-Instructional	16,163	9,500	9,500		0	0.0%
2855	503	03	39	Supplies - Non Instructional	4,391	4,500	4,500		0	0.0%

3. **Includes cleaning, sanitizing, safety-testing and reconditioning of athletic equipment and uniforms, as well as the costs for safety inspections of District AEDs.**
4. **Includes athletic trainer services for various teams, as well as the rental of pools for the swim team.**
5. **Includes Section VIII Officials/Fees and Family ID, a software program to electronically track physical forms and athletic participation.**
6. **Decrease reflects retirements.**

A2855 PUPIL PERSONNEL SERVICES - INTERSCHOLASTIC ATHLETICS

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				HIGH SCHOOL	**$1,138,120**	**$1,337,810**	**$1,359,344**	1	**$21,534**	**1.6%**
2855	151	04	39	Salaries - Director Athletics (.50, .50, .50, .50)	91,372	90,650	82,500	9	(8,150)	-9.0%
2855	157	04	39	Stipend - Game Supv./Equip. Mgr.	121,258	135,675	138,800		3,125	2.3%
2855	158	04	39	Stipend - Coaching	604,455	685,913	702,500	2	16,587	2.4%
2855	161	04	39	Salaries - Clerical (1.34, 1.34, 1.34, 1.34)	82,498	83,658	61,463	9	(22,195)	-26.5%
2855	201	04	39	Equipment - Instructional	27,954	31,800	31,800	3	0	0.0%
2855	400	04	39	Travel - District Related	0	13,000	13,000	4	0	0.0%
2855	401	04	39	Athletic Association Fees	1,304	1,500	1,500		0	0.0%
2855	408	04	39	Repair/Service - Equipment	11,149	26,000	26,000	5	0	0.0%
2855	416	04	70	Copier Lease	1,180	1,181	1,181		0	0.0%

1. **See Middle School footnote 1.**
2. **The roster of coaches in 21-22 is maintained in 22-23, including provision for playoff pay, as our teams continue to achieve success at the County and State levels. In 20-21, a varsity assistant boys' lacrosse coach and a boys' lacrosse goalie coach were added, as well as two crew coaches.**
3. **Equipment can include new goals, equipment for the fitness center, pole vault equipment, field covers, volleyball standards, high jump standards, storage racks, team benches and chairs. among other items.**
4. **Includes coaches travel expenses to regional and national championship competitions.**
5. **Reflects costs for the cleaning, sanitizing, safety-testing and reconditioning of athletic equipment and uniforms and required safety inspections (3) for certification of the Fitness Center.**

A2855 PUPIL PERSONNEL SERVICES - INTERSCHOLASTIC ATHLETICS

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
2855	420	04	39	Miscellaneous Contractual	71,713	81,000	107,667	6	26,667	32.9%
2855	437	04	39	Student Participation Fees	0	21,000	21,000	7	0	0.0%
2855	491	04	39	BOCES Services-Officials/Fees	56,219	93,983	94,483	8	500	0.5%
2855	501	04	39	Supplies-Instructional	61,363	64,850	69,850		5,000	7.7%
2855	503	04	39	Supplies - Non Instructional	7,655	7,600	7,600		0	0.0%

6. **Includes athletic trainer services and required football team physician services for all home games, as well as the increased cost for green fees and for rental of pools for the Swim Team, fees associated with the Impact Concussion Management Program, and the required videotaping of all football games. 22-23 expands the sports utilizing video tape as a coaching tool, and adds video taping of away games.**
7. **Includes student fees for swimming, wrestling, cross country, indoor track and field and other sports, as well as tournament participation and student recognition fees.**
8. **Includes Section VIII Officials/Fees, participation in the Student Athlete Leadership Team, a training curriculum for high school students, to enable the mentoring of younger students. Three sessions include: Organization/Life Skills, Sportsmanship/Anti-bullying, and Avoiding Alcohol and Substance Abuse, and Family ID, a software program to electronically track physical forms and athletic participation.**
9. **Decrease reflects retirements.**

TOTAL 2000 INSTRUCTION, INCL. SPECIAL EDUCATION	***53,989,804***	***57,872,059***	***58,699,416***	***$827,357***	***1.43%***

A 5510 DISTRICT TRANSPORTATION

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
				DISTRICT	**$4,615,094**	**$5,373,924**	**$5,871,022**		**$497,098**	**9.3%**
				TRANSPORTATION OFFICE	**$158,360**	**$183,240**	**$190,384**		**$7,144**	**3.9%**
5510	160	06	71	Salaries-Non Certific. Administrator (1.0, 1.0, 1.0, 1.0)	116,949	110,408	112,617	1	2,209	2.0%
5510	161	06	71	Salaries - Transportation - Clerical (1.0, 1.0, 1.0, 1.0)	33,337	63,716	68,651	1	4,935	7.7%
5510	163	06	71	Substitutes - Transportation Dept.	483	0	0		0	0.0%
5510	169	06	71	Transportation Overtime	1,440	2,000	2,000	2	0	0.0%
5510	415	06	71	Printing	1,502	1,263	1,513	3	250	19.8%
5510	416	06	71	Copier Lease	803	803	803		0	0.0%
5510	503	06	71	Supplies - Non Instructional	197	300	300		0	0.0%
5510	560	06	71	Software - Transfinder School Transportation System	3,650	4,750	4,500		(250)	-5.3%

1. **See NOTE on page 1. Clerical increase reflects retirement, replaced with higher civil service title.**
2. **The demands of the Transportation Office are such that additional coverage after hours is required at certain times.**
3. **Reflects costs associated with the printing of bus passes.**

A 5540 CONTRACTED TRANSPORTATION

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$4,456,734	**$5,189,409**	**$5,679,363**	1	**$489,954**	**9.4%**
5540	331	06	71	Contract Trans. In District - Home to School	3,008,037	3,090,109	3,253,386	2	163,277	5.3%
5540	332	06	71	Contract Trans. New Bus Rtes - Home to School	0	85,795	87,768		1,973	2.3%
5540	333	06	71	Contract Trans. Out of Dist. - Home to School	1,302,090	1,541,308	1,864,650	2	323,342	21.0%
5540	334	06	71	Contract Trans - Athletic Trips	143,489	380,362	380,362	2	0	0.0%
5540	335	06	60	Contract Trans - Summer School	0	6,766	6,766	3	0	0.0%

1. **The State-mandated transportation inflation factor assumed for 21-22 was 1.23% and the actual increase was 3.2%. The inflation factor assumed in 22-23 is 4.4%. The actual rate will be set as of May 31, 2022. In 22-23, provision is made to provide fuel for home to school transportation because of significant increases in fuel prices. This is pursuant to a memorandum of understanding between Huntington Coach and the District as part of the extension of the contract for 22-23.**
2. **Routes and their components are reviewed annually and revised as necessary based on anticipated student enrollment, Special Education requirements, and known parental requests for transportation to non-public schools. Of note, in 09-10, the District transported 528 students to 41 locations and 2711 students to Manhasset Public Schools. The number of students being transported to non-public school locations has been steadily declining. In 21-22, the District transports 261 eligible students to 41 locations, and 2647 eligible students to Manhasset Public Schools. The increase in out of district transportation reflects the costs of 3 vans necessary to transport special education students to their anticipated out of district placements, including schools not utilized in 21-22.**
3. **Reflects transportation to general education Summer School. The District's share of summer transportation expense for special education, offset by State Aid, is included in the Transfer to Special Aid fund, account 9950.901.99.99.**

A 5540 CONTRACTED TRANSPORTATION

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
5540	336	01	71	Contract Trans - Field Trips - MP	0	10,723	11,194	4	471	4.4%
5540	336	02	71	Contract Trans - Field Trips - SR	0	10,055	10,498		443	4.4%
5540	336	03	71	Contract Trans - Field Trips - MS	0	0	0		0	0.0%
5540	336	04	71	Contract Trans - Field Trips - HS	3,026	24,429	24,277		(152)	-0.6%
5540	336	99	25	Contract Trans - Field Trips - AMD - Academic Competitions	91	36,362	37,962		1,600	4.4%
5540	336	99	27	Contract Trans - Field Trips - Special Education - Life Skills	0	3,500	2,500		(1,000)	-28.6%

4. **The budget for field trips at the elementary schools provides for one trip per grade, at the discretion of each elementary school. Art, Music, and Drama field trips include trips required to attend academic competitions.**

A 5550 PUBLIC TRANSPORTATION

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$0	$1,275	$1,275		$0	0.0%
5550	337	06	71	Public Transportation	0	1,275	1,275	1	0	0.0%

1. **The budget is based on anticipated parental requests for alternate transportation to out-of-district non-public schools, which requests are due on April 1.**

A 5581 BOCES TRANSPORTATION

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23	$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$0	$0	$0	$0	0.0%
5581	491	06	71	BOCES Transportation	0	0	0	0	0.0%

TOTAL 5000 TRANSPORTATION	***$4,615,094***	***$5,373,924***	***$5,871,022***	***$497,098***	***9.3%***

A 9000 EMPLOYEE BENEFITS

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$22,946,036	$24,466,021	$25,153,782		$687,761	2.8%
9000	810	99	99	Employees' Retirement System	1,249,795	1,260,800	933,713	1	(327,087)	-25.9%
9000	820	99	99	Teachers' Retirement System	4,207,020	4,474,030	4,750,976	1	276,946	6.2%
9000	830	99	99	Social Security - Employer Portion	3,805,209	4,008,444	4,030,223	2	21,779	0.5%
9000	840	99	99	Workers Compensation - Tail Claims	25,559	25,000	25,000	3	0	0.0%
9000	840	99	99	Workers Compensation - Nassau County Cooperative	421,766	398,745	390,232	3	(8,513)	-2.1%
9000	845	99	99	Life Insurance Premiums	39,288	41,000	41,000		0	0.0%
9000	850	99	99	Unemployment Insurance	0	35,000	20,000	4	(15,000)	-42.9%
9000	855	99	99	MEA & MASA Trust Contribution	383,102	410,026	382,288	5	(27,738)	-6.8%
9000	856	99	99	Employee Assistance Program	9,030	9,030	9,030		0	0.0%
9000	857	99	99	Annuity Management	2,796	3,500	3,500		0	0.0%
9000	859	99	99	Medicare Reimbursement	1,372,590	1,250,000	1,400,000	6	150,000	12.0%
9000	860	99	99	Health Insurance - Admin. Fees	44,338	27,500	27,500		0	0.0%
9000	861	99	99	Dental Insurance	52,323	70,000	70,000		0	0.0%
9000	864	99	99	Health Insurance Buy Back	258,101	273,942	330,400	8	56,458	20.6%
9000	870	99	99	Health Insurance - Active	7,786,970	8,401,006	8,805,543	7	404,537	4.8%
9000	871	99	99	Health Insurance - COBRA	(99,229)	0	0		0	0.0%

1. **Pension contributions are mandated by New York State and are based on actuarially required contribution ("ARC") rates of member payroll set annually by governing entities for each plan. The ARC for the Employees Retirement System ("ERS") for support personnel approximates 14.23% in 20-21, 15.37% in 21-22, and 10.97% in 22-23. The ARC for the Teachers Retirement System ("TRS") for certificated personnel approximates 9.53% in 20-21, 9.8% in 21-22, and 10.29% in 22-23. The volatility of the ERS and TRS ARCs can have a significant effect on the District's budget in any particular year, as evidenced by a significant decrease in the ERS ARC, which fortunately offsets a 5% increase in the TRS ARC in 22.23.**
2. **The effective rate for Social Security/Medicare contributions was 7.09% in 16-17, 7.17% in 17-18, 7.14% in 18-19, 7.06% in 20-21, and budgeted at 7.4% in 21-22 and 7.33% in 22-23. The increases over the last two years are reflective of budgeted adds to staff at lower salaries than retiring personnel. Effective January 1, 2022 the maximum salary cap subject to FICA was raised from $118,500 in 16-17 to $147,000 in 22-23, thereby increasing the employer FICA portion accordingly.**
3. **In November 2010, the District joined the Nassau County Cooperative, a cooperative of school districts organized to effectively manage the expenses associated with workers compensation claims, their administration, state assessments, and insurance for catastrophic claims. The annual payment includes a component for incurred but not reported claims. The District previously used a "pay as you go" method for workers compensation. The District retained management of claims related to periods prior to its joining the cooperative ("Tail Claims").**
4. **21-22 assumed that personnel hired in 20-21 because of COVID-19 would seek unemployment benefits once their temporary position was no longer necessary. The cost of unemployment during the pandemic was paid by the government through December 31, 2021.**
5. **The District contribution per employee is 1.5% of compensation for MASA, 1% for Senior Administration and 3% for the Superintendent. Pursuant to the contract with MEA, the per-employee contribution is fixed at $1,000.**
6. **Medicare reimbursement is impacted by a Federal law effective January 1, 2007, whereby beneficiaries with adjusted gross incomes of >$91,000 (or > $182,000 for married couples filing jointly) are required to pay higher premiums for Medicare. NYS Civil Service Law requires the District to reimburse the base premium and the entire excess to the District's retirees. The 22-23 budget reflects actual expense experience in 21-22. In 07-08, Medicare reimbursement was $356,079.**

A 9000 EMPLOYEE BENEFITS

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
9000	872	99	99	Health Insurance - Retired	3,385,273	3,777,998	3,934,377	7	156,379	4.1%
9000	873	99	99	Health Insurance - Surviving Spouse	0	0	0		0	0.0%
9000	874	99	99	Health Insurance - HIP	0	0	0		0	0.0%
9089	800	99	99	Other Benefits	2,106	0	0		0	0.0%

7. The Family Health insurance premiums increased 12.2% in 2017, 8.7% in 2018, 2.8% in 2019, -1.0% in 2020, 2.7% in 2021, and 12.7% in 2022. 6.25% is the assumed increase for 2023. The 22-23 blended rate used for the 22-23 budget represents an actual 12.7% increase in 2022 and an assumed increase of 6.25% in 2023. Rates for retirees (Medicare - 2) changed by -1.7% in 2017, 8.3% in 2018, -6.1% in 2019, -2.9% in 2020, 0.6% in 2021, and 0.2% in 2022, and 6.25% is the assumed increase for 2023. The 22-23 rate represents an actual 0.2% increase in 2022 and an assumed increase of 6.25% in 2023. The volatility of increases in health insurance premiums can significantly impact the budget, as is the case in 22-23.
8. These expenses are reflective of employee participation in the District's Health Insurance Declination Savings program. Under the District's various collective bargaining agreements, when an employee declined to be covered under the District's health insurance policy, the employee is paid a fixed amount as declination pay. Pursuant to the contract with the MASA, the payment to MASA members for family health insurance declination is fixed at $4,500, pursuant to the contract with the MEA, the payment to MEA members for family health insurance is fixed at $3,000, and, pursuant to the contract with MESPA, the payment to MESPA members for family health insurance declination is fixed at $2,000.

A 9700 DEBT SERVICE

A 9760 TAX ANTICIPATION NOTES

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$48,640	$82,000	$82,000		$0	0.0%
9760	700	99	99	Interest	48,640	82,000	82,000	1	0	0.0%

1. Tax anticipation notes are issued in anticipation of the receipt of property tax revenues. In 19-20, the District borrowed an additional $6.1 million in Spring 2020 in anticipation of a shortfall/delay in revenues to be received due to COVID-19. That TAN was paid back in October 2020 at a net interest cost of $20,627. In 20-21, the District borrowed $12 million and incurred interest expense of $167,333 exclusive of premium of $139,320, at a blended rate of 0.3348%. In 21-22, the District borrowed $12.5 million and will incur interest expense of $140,104 exclusive of premium of $124,072 at a blended rate of 0.1716%. The 22-23 budget assumes borrowings of $12.5 million at an effective interest rate of 1.%.

TOTAL 9760 TAX ANTICIPATION NOTES	***$48,640***	***$82,000***	***$82,000***	***$0***	***0.0%***
TOTAL 9000 UNDISTRIBUTED	***$22,994,676***	***$24,548,021***	***$25,235,782***	***$687,761***	***2.8%***

A 9900 INTERFUND TRANSFERS

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
					$9,669,447	$4,231,848	$4,228,323		($3,525)	-0.1%
9950	901	99	99	Transfer to Special Aid	224,391	225,000	225,000	1	0	0.0%
9950	902	99	99	Transfer to Debt Service: [2]						
				Public Library Principal Refunded June 2019	675,000	710,000	750,000		40,000	5.6%
				Public Library Interest Refunded June 2019	347,625	313,000	276,500		(36,500)	-11.7%
				School District Principal Refunded May 2016	1,050,000	1,105,000	1,160,000		55,000	5.0%
				School District Interest Refunded May 2016	165,750	113,250	58,000		(55,250)	-48.8%
				Principal-Energy Performance Contract Refunded 2012	256,053	261,141	266,329		5,188	2.0%
				Interest-Energy Performance Contract Refunded 2012	19,601	14,514	9,325		(5,189)	-35.8%
				School District Principal - Issued May 2016	325,000	330,000	335,000		5,000	1.5%
				School District Interest - Issued May 2016	144,669	138,168	131,569		(6,599)	-4.8%
				School District Principal - Issued December 2016	255,000	260,000	265,000		5,000	1.9%
				School District Interest - Issued December 2016	162,519	154,794	146,919		(7,875)	-5.1%
				School District Principal - Issued June 2017	235,000	240,000	245,000		5,000	2.1%
				School District Interest - Issued June 2017	123,831	119,131	114,331		(4,800)	-4.0%
				School District Principal - Issued September 2018	50,000	50,000	50,000		0	0.0%
				School District Interest - Issued September 2018	19,350	17,850	15,350		(2,500)	-14.0%

1. **In the past, the District typically transferred from the general fund to the special aid fund the District's anticipated 20% share of special education summer school expenses required by State law and anticipated receivables from New York State of 80% of the District's special education summer school expenses. Analysis of actual reimbursements indicated an estimated revised District share of approximately 40%.**
2. **Over the last several years, the District has refinanced all debt that was eligible to be refinanced. On December 3, 2014, the District's voters approved a Capital Projects Bond Referendum for projects totaling $22,609,870 which is funded by up to $19,493,194 of bonds, and a transfer from the general fund of $466,676 (in lieu of budgeted debt service), $2.4 million of capital reserve funds and a $250,000 gift from the Manhasset School Community Association. The District issued $7.35 million in May 2016 at a net interest cost of 2.42%. The District issued $6 million in December 2016 at a net interest cost of 3.17%. The District issued $5.5 million in June 2017 at a net interest cost of 2.72%. The District issued the final debt issuance pursuant to the 2014 Capital Projects in September 2018, at a net interest cost of 3.00%. In June 2019, the Manhasset Public Library refinanced its outstanding debt and issued $8.2 million at a net interest cost of 1.48%.**

A9900 INTERFUND TRANSFERS

					Expenditures 20-21	Budget 21-22	Proposed Budget 22-23		$ Variance 22-23 vs. 21-22	% Variance 22-23 vs. 21-22
9950	903	99	99	Transfer to Capital Projects Fund	5,614,530	0	0	3	0	0.0%
9950	906	99	90	Transfer to Cafeteria Fund	1,129	55,000	55,000	4	0	0.0%
9950	907	99	90	Transfer to Repair Reserve	0	125,000	125,000	5	0	0.0%

3. **In 20-21, $3,696,845 was transferred from the General Fund's 2010 Capital Reserve to the Capital Projects Fund pursuant to the 2019 Capital Projects Proposition approved by the voters in May 2019. In addition, $1,917,685 was transferred from the General Fund unassigned fund balance to the Capital Projects Fund pursuant to the 2021 Capital Projects Proposition approved by the voters in May 2021.**

4. **The District's school lunch program has been a model for many years in delivering healthy, appetizing meals to our students in accordance with strict nutritional guidelines. During this time, Manhasset participated in and complied with the requirements of the National School Lunch Program and received subsidies for providing meals to those children who cannot afford to pay for them, in whole or in part. In 21-22, 6.3% of our students qualified for free or reduced meals. This is an 87% increase over 09-10.**

   The Federal Healthy Hunger Free Kids Act of 2010 was enacted to address childhood obesity and imposes rigid caloric and meal content standards. The standards are built around grade configurations for elementary (K-5), middle school (6-8) and high school (9-12) which are not the same for Manhasset. Given the grade configurations of our schools, we cannot comply with the grade-specific caloric standards of HHFKA, in particular at the Secondary School. In addition, HHFKA's protein, grain and portion requirements are too restrictive to support our students' active day. In a word, our children were hungry!! The District determined that it was not in the best interests of our students to comply with HHFKA.

   In the Summer of 2013, HHFKA was revised to permanently relax some of the meal content and portion size standards. As a result, the District determined that it could participate in the National School Lunch Program at the elementary schools, while continuing to provide nutritious and filling meals to our elementary students. However, even with the relaxed standards, the District remains unable to comply with the caloric and smart snack standards of HHFKA at the Secondary School and the District withdrew the Secondary School from participation in the National School Lunch Program. As a result, the District bears the cost to purchase meals for those students who qualify for free and reduced subsidies. $46,346, $48,178, $49,650, $54,354, $48,226, $50,167, and $31,152 were needed to cover those subsidies in 13-14, 14-15, 15-16, 16-17, 17-18, 18-19 and 19-20, respectively, that were previously provided by the government. 19-20 is understated due to the school closure because of the COVID-19 pandemic. In 20-21 and 21-22, the Federal government subsidized all school lunch programs, and the transfer is not necessary.

5. **The 19-20 budget included a transfer to Repair Reserve, so that the District can build the capacity in its budget to address unexpected building repair issues that fall outside of typical repair and maintenance projects. The 20-21 Budget zeroed out the transfer line and instead budgeted the funds in the Facilities budget. The funds were then increased to $186,338 and used to replace the main playground at Munsey Park. The Transfer to Repair Reserve was restored in the 21-22 Budget, and the Facilities budget reduced accodingly.**

TOTAL 9900 INTERFUND TRANSFERS	***$9,669,447***	***$4,231,848***	***$4,228,323***	***($3,525)***	***-0.1%***
COVID-19 Related Expenses [1]	***$4,210,003***				
GRAND TOTAL GENERAL FUND	***$105,500,739***	***$102,320,176***	***$104,596,962***	***$2,276,786***	***2.23%***

[1] **In 20-21, the District expended $4.2 million pursuant to the District's COVID-19 Reopening Plan as follows: Salaries: $1.98 million; Equipment: $.3 million; Supplies: $.62 million; Contractual, including repairs: $1.31 million.**

III. APPENDIX

APPENDIX

TABLE

PUPIL ENROLLMENT AND STAFFING

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Note: Following the Appendix is the Nassau County Department of Assessment Exemption Impact Statement, required Pursuant to Section 495 of the Real Property Tax Law.

MANHASSET UFSD
PUPIL ENROLLMENT 1997-98 THROUGH 2021-22 (ACTUAL)
AND 2022-23 (PROJECTED)*

YEAR	ELEMENTARY	MIDDLE SCHOOL	HIGH SCHOOL	PUBLIC SCHOOLS TOTAL	OUT OF DISTRICT SPECIAL EDUCATION	TOTAL
1997-98	1314	385	707	2406	46	2452
1998-99	1266	397	698	2361	46	2407
1999-00	1289	383	709	2381	42	2423
2000-01	1325	388	716	2429	48	2477
2001-02	1360	413	738	2511	45	2556
2002-03	1411	428	785	2624	45	2669
2003-04	1506	424	770	2700	42	2742
2004-05	1588	441	790	2819	49	2868
2005-06	1621	463	785	2869	53	2922
2006-07	1642	468	789	2899	50	2949
2007-08	1684	488	833	3005	48	3053
2008-09	1672	516	831	3019	37	3056
2009-10	1732	492	892	3116	30	3146
2010-11	1714	530	922	3166	30	3196
2011-12	1685	571	937	3193	28	3221
2012-13	1671	594	1000	3265	27	3292
2013-14	1694	576	1016	3286	39	3325
2014-15	1649	596	1094	3339	37	3376
2015-16	1615	581	1127	3323	35	3358
2016-17	1601	538	1164	3303	36	3339
2017-18	1627	519	1133	3279	36	3315
2018-19	1637	498	1091	3226	43	3269
2019-20	1618	505	1044	3167	36	3203
2020-21	1540	517	982	3039	37	3076
2020-22	1530	510	980	3020	38	3058
2022-23 (Proj.)	1534	499	964	2997	31	3028

***All numbers are from the Form A of the District's ST-3 reports filed with the State Education Department, except for projected 2022-23. 2022-23 enrollment is projected by the District based on current enrollment and historical trends, and is as of October 6, 2021.**

TABLE I

MANHASSET UFSD
PROJECTED ENROLLMENT BY GRADE: 2022-23*

SCHOOLS	ID**	K	1	2	3	4	5	6	TOTAL ELEM.	7	8	TOTAL MS	9	10	11	12	TOTAL HS
Munsey Park	0	114	121	97	139	147	123	150	**891**								
Shelter Rock	16	75	86	70	92	93	121	90	**643**								
Total	16	189	207	167	231	240	244	240	**1534**								
Middle School										242	257	**499**					
High School													241	260	234	229	**964**
Total Secondary																	**1463**

TOTAL ELEMENTARY	1534
TOTAL SECONDARY	1463
TOTAL K - 12	2997
OUT OF DISTRICT SPECIAL EDUCATION	31 ***
TOTAL	3028

* All numbers are projected by the District in October 2021, based on current enrollment and historical trends. Actual enrollment will be different.

** Reflects special education students attending in-district Manhasset public schools.

*** Reflects those resident pupils that are projected to attend out-of-district special education schools in 2022-23.

TABLE II

MANHASSET UFSD
PROJECTED ELEMENTARY CLASS SIZE: 2022-23

CLASS SIZE	SPECIAL EDUCATION	KINDERGARTEN	GRADES 1 - 6
28			
27			
26			
25			10
24			7
23			9
22			4
21			10
20		1	13
19		9	4
18			2
17			2
16			
15			
14			
13			
12			
11			
10			
9			
8			
7			
6	1		
5	2		
4			
3			
2			
1			
TOTAL CLASSES	**3**	**10**	**61**
AVERAGE CLASS SIZE		**19.10**	**21.79**

TABLE III

MANHASSET UFSD
DETAILED SCHEDULE OF FULL TIME EQUIVALENTS
MUNSEY PARK
ACTUAL 2020-21, 2021-22 BUDGET VS. ACTUAL, 2022-23 BUDGET

	2020 - 2021	2021 - 2022		2022 - 2023	
	Actual	Budget	Actual	Budget	Var. Bud. vs. Bud.
KINDERGARTEN	5.00	6.00	6.00	6.00	0.00
CLASSROOM TEACHERS 1 - 6	37.00	38.00	38.00	36.00	-2.00
SPECIALISTS					
Physical Education	3.00	3.00	3.00	3.00	0.00
Reading	6.00	6.50	6.50	6.50	0.00
ENL - English as a New Language	3.00	3.00	3.00	3.00	0.00
Science	1.00	1.00	1.00	1.00	0.00
Health	0.00	0.50	0.50	0.50	0.00
Math	2.00	3.00	3.00	3.00	0.00
Music	4.20	4.20	4.20	4.20	0.00
Art	1.70	1.47	1.47	1.47	0.00
SPECIALISTS	20.90	22.67	22.67	22.67	0.00
LIBRARY/MEDIA	1.00	1.00	1.00	1.00	0.00
COMPUTER AIDED INSTRUCTION	1.70	2.00	2.00	2.00	0.00
TOTAL TEACHERS - GENERAL ED	65.60	69.67	69.67	67.67	-2.00
SPECIAL EDUCATION - CLASSROOM	9.00	8.00	8.00	8.00	0.00
SPECIAL EDUCATION - SPEECH	2.40	2.40	2.40	2.40	0.00
SCHOOL COUNSELORS	1.00	1.00	1.00	1.00	0.00
PSYCHOLOGISTS	1.50	1.50	1.50	1.50	0.00
SOCIAL WORKERS	1.00	1.00	1.00	1.00	0.00
TOTAL TEACHERS - PUPIL SERVICES	14.90	13.90	13.90	13.90	0.00
TOTAL TEACHERS	80.50	83.57	83.57	81.57	-2.00

TABLE IV - a (1)

MANHASSET UFSD
DETAILED SCHEDULE OF FULL TIME EQUIVALENTS
MUNSEY PARK
ACTUAL 2020-21, 2021-22 BUDGET VS. ACTUAL, 2022-23 BUDGET

	2020 - 2021	2021 - 2022		2022 - 2023	
					Var. Bud. vs.
	Actual	Budget	Actual	Budget	Bud.
BUILDING ADMINISTRATION	2.00	2.00	2.00	2.00	0.00
DISTRICT COORDINATORS/DIRECTORS	1.10	1.10	1.10	1.10	0.00
TEACHER ASSTS./AIDES - SPECIAL EDUCATION	11.50	12.50	11.60	12.50	0.00
OTHER:					
TEACHER ASSTS. - READING	0.00	0.00	0.00	0.00	0.00
TEACHER ASSTS. - LIBRARY	1.00	1.00	1.00	1.00	0.00
TEACHER ASSTS. - COMPUTER AIDED INST.	1.00	1.00	1.00	1.00	0.00
TEACHER ASSTS./AIDES - STUDENTS W/504 CERTS.	0.00	0.00	0.00	0.00	0.00
HEALTH - NURSES	2.00	2.00	2.00	2.00	0.00
SUPERVISORY AIDES	13.33	12.33	12.33	13.07	0.74
CLERICAL SUPPORT	3.00	4.00	4.00	4.00	0.00
FACILITIES - CLEANERS	7.00	7.00	7.00	7.00	0.00
FACILITIES - MAINTAINTERS	1.00	1.00	1.00	1.00	0.00
FACILITIES - GROUNDS	1.00	1.00	1.00	1.00	0.00
TOTAL OTHER STAFFING	29.33	29.33	29.33	30.07	0.74
TOTAL ALL STAFF - MUNSEY PARK	124.43	128.50	127.60	127.24	-1.26

MANHASSET UFSD
DETAILED SCHEDULE OF FULL TIME EQUIVALENTS
SHELTER ROCK
ACTUAL 2020-21, 2021-22 BUDGET vs. ACTUAL, BUDGET 2022-23

	2020 - 2021	2021 - 2022		2022 - 2023	
	Actual	Budget	Actual	Budget	Var. Bud. vs. Budget
KINDERGARTEN	3.00	4.00	4.00	4.00	0.00
CLASSROOM TEACHERS 1 - 6	27.00	28.00	28.00	26.00	-2.00
SPECIALISTS					
Physical Education	3.00	2.40	2.33	2.33	-0.07
Reading	5.00	5.50	5.50	5.50	0.00
Science	1.00	1.00	1.00	1.00	0.00
Health	0.00	0.50	0.50	0.50	0.00
Math	2.00	3.00	3.00	3.00	0.00
Music	3.80	3.80	3.80	3.80	0.00
Art	1.30	1.13	1.13	1.13	0.00
ENL - English as a New Language	3.00	3.00	3.00	3.00	0.00
SPECIALISTS	19.10	20.33	20.26	20.26	-0.07
LIBRARY/MEDIA	1.00	1.00	1.00	1.00	0.00
COMPUTER AIDED INSTRUCTION	1.70	2.00	2.00	2.00	0.00
TOTAL TEACHERS - GENERAL ED	51.80	55.33	55.26	53.26	-2.07
SPECIAL EDUCATION - CLASSROOM	11.00	11.00	11.00	11.00	0.00
SPECIAL EDUCATION - SPEECH	4.00	4.00	4.00	4.00	0.00
SCHOOL COUNSELORS	1.00	1.00	1.00	1.00	0.00
PSYCHOLOGISTS	1.50	1.50	1.50	1.50	0.00
SOCIAL WORKERS	1.00	1.00	1.00	1.00	0.00
TOTAL TEACHERS - PUPIL SERVICES	18.50	18.50	18.50	18.50	0.00
TOTAL TEACHERS	70.30	73.83	73.76	71.76	-2.07

MANHASSET UFSD
DETAILED SCHEDULE OF FULL TIME EQUIVALENTS
SHELTER ROCK
ACTUAL 2020-21, 2021-22 BUDGET vs. ACTUAL, BUDGET 2022-23

	2020 - 2021	2021 - 2022		2022 - 2023	
	Actual	Budget	Actual	Budget	Var. Bud. vs. Budget
BUILDING ADMINISTRATION	2.00	2.00	2.00	2.00	0.00
DISTRICT COORDINATORS/DIRECTORS	1.10	1.10	1.10	1.10	0.00
TEACHER ASSTS./AIDES - SPECIAL EDUCATION	20.94	22.94	19.58	19.58	-3.36
OTHER:					
TEACHER ASSTS. - READING	0.00	0.00	0.00	0.00	0.00
TEACHER ASSTS. - ENL	0.00	0.00	0.00	0.00	0.00
TEACHER ASSTS. - LIBRARY	1.00	1.00	1.00	1.00	0.00
TEACHER ASSTS. - COMPUTER AIDED INSTR.	1.00	1.00	1.00	1.00	0.00
TEACHER ASSTS. - 504 PLANS	0.00	0.00	0.00	0.00	0.00
HEALTH - NURSES	2.00	2.00	2.00	2.00	0.00
SUPERVISORY AIDES	10.34	9.34	9.41	9.71	0.37
CLERICAL SUPPORT	3.00	4.00	4.00	4.00	0.00
FACILITIES - CLEANERS	7.00	7.00	7.00	7.00	0.00
FACILITIES - MAINTAINERS	1.00	1.00	1.00	1.00	0.00
FACILITIES - GROUNDS	1.00	1.00	1.00	1.00	0.00
TOTAL OTHER STAFFING	26.34	26.34	26.41	26.71	0.37
TOTAL ALL STAFF - SHELTER ROCK	120.68	126.21	122.85	121.15	-5.06

MANHASSET UFSD
DETAILED SCHEDULE OF FULL TIME EQUIVALENTS
MIDDLE SCHOOL
ACTUAL 2020-21, 2021-22 BUDGET vs. ACTUAL, 2022-23 BUDGET

	2020 - 2021	2021 - 2022		2022 - 2023	
	Actual	Budget	Actual	Budget	Var. Bud. vs. Bud.
ENGLISH	5.00	5.10	5.10	5.00	-0.10
READING	0.80	1.20	1.20	1.20	0.00
MATH	5.40	5.00	5.00	4.90	-0.10
SCIENCE	5.90	5.90	5.90	6.20	0.30
TECHNOLOGY - STEM	1.80	1.40	1.20	1.20	-0.20
SOCIAL STUDIES	4.20	4.20	4.20	4.20	0.00
HOME/CAREERS	1.00	1.00	1.00	1.00	0.00
WORLD LANGUAGES	4.60	4.60	4.60	4.40	-0.20
ENGLISH AS A NEW LANGUAGE	0.60	0.60	0.60	0.60	0.00
MUSIC	3.00	3.00	3.60	3.60	0.60
ART	1.20	1.40	1.40	1.60	0.20
DRAMA	0.60	0.60	0.60	0.60	0.00
PHYSICAL EDUCATION	2.00	2.00	2.10	2.10	0.10
HEALTH	1.00	1.00	1.00	1.00	0.00
COMPUTER APPLICATIONS	1.50	1.00	1.00	1.00	0.00
LIBRARY/MEDIA	1.00	1.00	1.00	1.00	0.00
LEAD TCHR - ATTENDANCE/ACTIVITIES COOR.	0.00	0.00	0.00	0.00	0.00
LEAD TEACHER - ATHLETICS	0.40	0.40	0.40	0.40	0.00
TOTAL TEACHERS - GENERAL ED	40.00	39.40	39.90	40.00	0.60
SPECIAL EDUCATION - CLASSROOM	8.20	8.90	9.00	9.70	0.80
SPECIAL EDUCATION - SPEECH	1.30	1.30	1.30	1.30	0.00
SCHOOL COUNSELORS/GUIDANCE	2.00	2.00	2.00	2.00	0.00
PSYCHOLOGISTS	0.67	0.67	0.67	0.67	0.00
SOCIAL WORKERS	1.00	1.00	1.00	1.00	0.00
TOTAL TEACHERS - PUPIL SERVICES	13.17	13.87	13.97	14.67	0.80
TOTAL TEACHERS	53.17	53.27	53.87	54.67	1.40

TABLE IV - c (1)

MANHASSET UFSD
DETAILED SCHEDULE OF FULL TIME EQUIVALENTS
MIDDLE SCHOOL
ACTUAL 2020-21, 2021-22 BUDGET vs. ACTUAL, 2022-23 BUDGET

	2020 - 2021	2021 - 2022		2022 - 2023	
	Actual	Budget	Actual	Budget	Var. Bud. vs. Bud.
BUILDING ADMINISTRATORS	1.00	1.00	1.00	1.00	0.00
DISTRICT COORDINATORS	1.55	1.55	1.55	1.55	0.00
TEACHER ASSTS./AIDES - SPECIAL EDUCATION	2.50	2.50	2.50	3.50	1.00
OTHER:					
TEACHER ASSTS. - LIBRARY	0.00	0.00	0.00	0.00	0.00
TEACHER ASSTS. - COMPUTER AIDED INSTR.	0.00	0.00	0.00	0.00	0.00
TEACHER ASSTS. - MATH LAB	0.00	0.00	0.00	0.00	0.00
TEACHER ASSTS. - SOC. STUDIES LAB	0.00	0.00	0.00	0.00	0.00
TEACHER ASSTS. - SCIENCE LAB	0.00	0.00	0.00	0.00	0.00
TEACHER ASSTS. - GENERAL INSTR.	0.00	0.00	0.00	0.00	0.00
HEALTH - NURSES	0.66	0.66	0.66	0.66	0.00
CLERICAL SUPPORT - MAIN OFFICE	1.00	1.00	1.00	1.00	0.00
CLERICAL SUPPORT - ART, MUSIC, DRAMA	0.33	0.33	0.33	0.33	0.00
CLERICAL SUPPORT - GUIDANCE	1.00	1.00	1.00	1.00	0.00
CLERICAL SUPPORT - HEALTH	0.33	0.33	0.33	0.33	0.00
CLERICAL SUPPORT - ATHLETICS	0.66	0.66	0.66	0.66	0.00
SUPERVISORY AIDES	1.81	1.81	1.32	1.32	-0.49
TOTAL M.S. CLEANERS	4.30	4.30	4.30	4.30	0.00
TOTAL M.S. MAINTAINERS	1.00	1.00	1.00	1.00	0.00
TOTAL M.S. GROUNDS	1.00	1.00	1.00	1.00	0.00
TOTAL SECURITY GUARDS/AIDES	1.67	1.67	3.85	3.85	2.18
TOTAL OTHER STAFFING	13.76	13.76	15.45	15.45	1.69
TOTAL ALL STAFF - MS	71.98	72.08	74.37	76.17	4.09

TABLE IV - c (2)

MANHASSET UFSD
DETAILED SCHEDULE OF FULL TIME EQUIVALENTS
HIGH SCHOOL
ACTUAL 2020-21, 2021-22 BUDGET vs. ACTUAL, 2022-23 BUDGET

	2020 - 2021	2021 - 2022		2022 - 2023	
	Actual	Budget	Actual	Budget	Var. Bud. vs. Bud.
ENGLISH	10.00	9.90	9.90	10.00	0.10
READING	0.20	0.80	0.80	0.80	0.00
MATH	11.60	11.30	11.50	11.10	-0.20
SCIENCE	16.10	15.10	15.10	14.80	-0.30
TECHNOLOGY - STEM	1.20	1.60	2.00	2.00	0.40
SOCIAL STUDIES	10.60	11.10	11.10	11.30	0.20
HOME/CAREERS	0.00	0.00	0.00	0.00	0.00
BUSINESS	0.60	0.60	0.60	0.60	0.00
WORLD LANGUAGES	9.40	9.00	9.00	9.20	0.20
ENGLISH AS A NEW LANGUAGE	1.40	1.40	1.40	1.40	0.00
MUSIC	4.00	4.00	3.40	3.40	-0.60
ART	3.80	4.00	4.00	3.80	-0.20
DRAMA	0.40	0.40	0.40	0.40	0.00
PHYSICAL EDUCATION	3.80	3.60	3.50	3.50	-0.10
HEALTH	1.20	1.00	1.00	1.00	0.00
COMPUTER APPLICATIONS	0.70	0.60	0.60	0.60	0.00
LIBRARY/MEDIA	1.50	1.50	1.50	1.00	-0.50
LEAD TEACHER - ATTENDANCE	0.40	0.40	0.40	0.40	0.00
ATHLETICS	0.00	0.00	0.00	0.00	0.00
TOTAL TEACHERS - GENERAL ED	76.90	76.30	76.20	75.30	-1.00
SPECIAL EDUCATION - CLASSROOM	14.80	14.10	14.00	13.30	-0.80
SPECIAL EDUCATION - SPEECH	1.30	1.30	1.30	1.30	0.00
SCHOOL COUNSELORS/GUIDANCE	6.00	6.00	6.00	6.00	0.00
PSYCHOLOGISTS	1.33	1.33	1.33	2.33	1.00
SOCIAL WORKERS	2.00	2.00	2.00	1.00	-1.00
TOTAL TEACHERS - PUPIL SERVICES	25.43	24.73	24.63	23.93	-0.80
TOTAL TEACHERS	102.33	101.03	100.83	99.23	-1.80

TABLE IV - d (1)

MANHASSET UFSD
DETAILED SCHEDULE OF FULL TIME EQUIVALENTS
HIGH SCHOOL
ACTUAL 2020-21, 2021-22 BUDGET vs. ACTUAL, 2022-23 BUDGET

	2020 - 2021	2021 - 2022		2022 - 2023	
					Var. Bud. vs.
	Actual	Budget	Actual	Budget	Bud.
BUILDING ADMINISTRATORS	2.10	2.10	2.10	2.10	0.00
DISTRICT COORDINATORS/DIRECTORS	2.90	2.90	2.90	2.90	0.00
TEACHER ASSTS./AIDES- SPECIAL EDUCATION	18.10	18.50	17.50	18.50	0.00
OTHER:					
TEACHER ASSTS. - LIBRARY	0.40	0.40	0.40	0.00	-0.40
TEACHER ASSTS. COMPUTER AIDED INSTR.	0.00	0.00	0.00	0.00	0.00
TEACHER ASSTS. - MATH LAB	1.00	1.60	1.60	1.60	0.00
TEACHER ASSTS. - SOC. STUDIES LAB	1.00	1.00	1.00	1.00	0.00
TEACHER ASSTS. - WORLD LANGUAGES LAB	1.00	1.00	1.00	1.00	0.00
TEACHER ASSTS. - SCIENCE LAB	2.00	2.00	2.00	2.00	0.00
TEACHER ASSTS. - ENGLISH	1.00	1.00	1.00	1.00	0.00
TEACHER ASSTS. - ENL	0.00	0.00	0.00	0.00	0.00
HEALTH - NURSES	1.34	1.34	1.34	1.34	0.00
CLERICAL SUPPORT - MAIN OFFICE	2.00	2.00	2.00	2.00	0.00
CLERICAL SUPPORT - ART, MUSIC, DRAMA	0.67	0.67	0.67	0.67	0.00
CLERICAL SUPPORT - GUIDANCE	3.00	3.00	3.00	3.00	0.00
CLERICAL SUPPORT - HEALTH	0.67	0.67	0.67	0.67	0.00
CLERICAL SUPPORT - ATHLETICS	1.34	1.34	1.34	1.34	0.00
SUPERVISORY AIDES	3.64	3.64	2.68	2.68	-0.96
TOTAL H.S. CLEANERS	8.70	8.70	8.70	8.70	0.00
TOTAL H.S. MAINTAINERS	2.00	2.00	2.00	2.00	0.00
TOTAL H.S. GROUNDS	2.00	2.00	2.00	2.00	0.00
TOTAL SECURITY GUARDS	3.33	3.33	7.80	7.80	4.47
TOTAL OTHER STAFFING	35.09	35.69	39.20	38.80	3.11
TOTAL ALL STAFF - HS	160.52	160.22	162.53	161.53	1.31

TABLE IV - d (2)

MANHASSET UFSD
DETAILED SCHEDULE OF FULL TIME EQUIVALENTS- DISTRICT
ACTUAL 2020-21, 2021-22 BUDGET VS ACTUAL, 2022-23 BUDGET

	2020 - 2021	2021 - 2022		2022 - 2023	
	Actual	Budget	Actual	Budget	Var. Bud. vs. Bud.
ADMINISTRATION/SUPERVISORY					
SUPERINTENDENT	1.00	1.00	1.00	1.00	0.00
DEPUTY SUPERINTENDENT FOR BUSINESS	1.00	1.00	1.00	1.00	0.00
ASSISTANT ADMINISTRATOR FOR HUMAN RESOURCES	1.00	1.00	1.00	1.00	0.00
ASSISTANT SUPERINTENDENT FOR CURRICULUM, INSTRUCTION, AND HR	1.00	1.00	1.00	1.00	0.00
ADMINISTRATOR FOR ASSESSMENT & DATA ANALYSIS	1.00	1.00	1.00	1.00	0.00
DIRECTOR OF FACILITIES	1.00	1.00	1.00	1.00	0.00
ASSISTANT SUPERINTENDENT FOR STUDENT SERVICES	1.00	1.00	1.00	1.00	0.00
ASSISTANT DIRECTORS OF SPECIAL EDUCATION	2.00	2.00	2.00	2.00	0.00
DIRECTOR - INSTRUCTIONAL TECHNOLOGY & LIBRARIES	1.00	1.00	1.00	1.00	0.00
DIRECTOR OF SCHOOL COUNSELING (GUIDANCE) AND SOCIAL WORKERS	1.00	1.00	1.00	1.00	0.00
DIRECTOR OF PHYSICAL EDUCATION	0.25	0.25	0.25	0.25	0.00
TOTAL ADMINISTRATION	**11.25**	**11.25**	**11.25**	**11.25**	**0.00**
DISTRICT TEACHERS					
SPECIAL EDUCATION TEACHERS					
EVALUATOR - DISTRICT WIDE	0.40	0.40	0.40	0.40	0.00
PSYCHOLOGIST-CSE CHAIR DISTRICT WIDE	1.00	1.00	1.00	1.00	0.00
PSYCHOLOGIST - NON-PUBLIC STUDENTS	0.60	0.60	0.60	0.60	0.00
PSYCHOLOGIST - OUT OF DISTRICT STUDENTS	0.00	0.00	0.00	0.00	0.00
PSYCHOLOGIST - PRE-SCHOOL STUDENTS	1.00	1.00	1.00	1.00	0.00
TEACHERS FOR THE DEAF and VISUALLY IMPAIRED	1.00	1.00	1.00	1.00	0.00
TEACHER FOR ASSISTIVE TECHNOLOGY	0.00	1.00	1.00	1.00	0.00
TOTAL DISTRICT SPECIAL ED. TEACHERS	**4.00**	**5.00**	**5.00**	**5.00**	**0.00**
INST'L TECHNOLOGY - STUDENT DATA/STAFF DEVELOPER	1.00	1.00	1.00	1.00	0.00
TOTAL DISTRICT TEACHERS	**5.00**	**6.00**	**6.00**	**6.00**	**0.00**

MANHASSET UFSD
DETAILED SCHEDULE OF FULL TIME EQUIVALENTS- DISTRICT
ACTUAL 2020-21, 2021-22 BUDGET VS ACTUAL, 2022-23 BUDGET

	2020 - 2021	2021 - 2022		2022 - 2023	
	Actual	Budget	Actual	Budget	Var. Bud. vs. Bud.
DISTRICT OTHER THAN TEACHERS & ADMINISTRATORS					
MANAGER BUSINESS OPERATIONS/PURCHASING AGENT	1.00	1.00	1.00	1.00	0.00
DISTRICT TREASURER	1.00	1.00	1.00	1.00	0.00
CLAIMS AUDITOR	0.71	0.71	0.71	0.71	0.00
CENTRAL REGISTRAR/COORDINATOR OF TRANSPORTATION	1.00	1.00	1.00	1.00	0.00
INFORMATION TECHNOLOGY MANAGER/DPO ASSISTANT MANAGER	2.00	3.00	3.00	3.00	0.00
TOTAL DISTRICT OTHER THAN TEACHERS & ADMINISTRATORS	**5.71**	**6.71**	**6.71**	**6.71**	**0.00**
CLERICAL					
BOARD OF EDUCATION CLERICAL	0.40	0.40	0.40	0.40	0.00
OFFICE OF THE SUPERINTENDENT CLERICAL	0.60	0.60	0.60	0.60	0.00
BUSINESS OFFICE CLERICAL	5.00	6.50	6.50	6.50	0.00
PERSONNEL CLERICAL	3.00	3.00	3.00	3.00	0.00
CENTRAL REGISTRATION CLERICAL/TRANSPORTATION DISPATCHER	2.00	2.00	2.00	2.00	0.00
FACILITIES CLERICAL	1.00	1.00	1.00	1.00	0.00
FACILITIES - ADMINISTRATION BLDG. - CLERICAL	1.00	1.00	1.00	1.00	0.00
FACILITIES - ADMINISTRATION BLDG. - CLEANER	0.69	0.69	0.69	0.69	0.00
CENTRAL PRINTING AND MAILING	0.60	0.60	0.60	0.60	0.00
OFFICE OF CURRICULUM AND INSTITUTIONAL DATA	1.00	1.00	1.00	1.00	0.00
SPECIAL EDUCATION CLERICAL	8.00	8.00	8.00	8.00	0.00
TECHNOLOGY CLERICAL	2.00	2.00	2.00	2.00	0.00
TOTAL DISTRICT CLERICAL	**25.29**	**26.79**	**26.79**	**26.79**	**0.00**
TOTAL DISTRICT - OTHER	**31.00**	**33.50**	**33.50**	**33.50**	0.00
NON-PUBLIC SCHOOL NURSES	**3.75**	**3.75**	**3.75**	**4.18**	0.43
TOTAL DISTRICT STAFF	**51.00**	**54.50**	**54.50**	**54.93**	**0.43**

MANHASSET UFSD
CONSOLIDATED SCHEDULE OF FULL TIME EQUIVALENTS
DISTRICT WIDE
ACTUAL 2020-21, 2021-22 BUDGET VS. ACTUAL, 2022-23 BUDGET

	2020 - 2021	2021 - 2022		2022 - 2023	
	Actual	Budget	Actual	Budget	Var. Bud. vs. Bud.
ADMINISTRATORS					
MUNSEY PARK - BLDG.	2.00	2.00	2.00	2.00	0.00
MUNSEY PARK - COORD.	1.10	1.10	1.10	1.10	0.00
SHELTER ROCK - BLDG.	2.00	2.00	2.00	2.00	0.00
SHELTER ROCK - COORD.	1.10	1.10	1.10	1.10	0.00
MIDDLE SCHOOL - BLDG.	1.00	1.00	1.00	1.00	0.00
MIDDLE SCHOOL - COORD.	1.55	1.55	1.55	1.55	0.00
HIGH SCHOOL - BLDG.	2.10	2.10	2.10	2.10	0.00
HIGH SCHOOL - COORD.	2.90	2.90	2.90	2.90	0.00
DISTRICT	11.25	11.25	11.25	11.25	0.00
TOTAL ADMINISTRATORS	**25.00**	**25.00**	**25.00**	**25.00**	**0.00**
TEACHERS-GENERAL EDUCATION:					
MUNSEY PARK	65.60	69.67	69.67	67.67	-2.00
SHELTER ROCK	51.80	55.33	55.26	53.26	-2.07
MIDDLE SCHOOL	40.00	39.40	39.90	40.00	0.60
HIGH SCHOOL	76.90	76.30	76.20	75.30	-1.00
DISTRICT - TECH.	1.00	1.00	1.00	1.00	0.00
TOTAL TEACHERS-GENERAL	**235.30**	**241.70**	**242.03**	**237.23**	**-4.47**
TEACHERS-PUPIL SERVICES:					
MUNSEY PARK	14.90	13.90	13.90	13.90	0.00
SHELTER ROCK	18.50	18.50	18.50	18.50	0.00
MIDDLE SCHOOL	13.17	13.87	13.97	14.67	0.80
HIGH SCHOOL	25.43	24.73	24.63	23.93	-0.80
DISTRICT - SP.ED	4.00	5.00	5.00	5.00	0.00
TOTAL TEACHERS-PUPIL SERVICES	**76.00**	**76.00**	**76.00**	**76.00**	**0.00**
TOTAL TEACHERS	**311.30**	**317.70**	**318.03**	**313.23**	**-4.47**
TEACHER ASSTS./AIDES - SP. ED.:					
MUNSEY PARK	11.50	12.50	11.60	12.50	0.00
SHELTER ROCK	20.94	22.94	19.58	19.58	-3.36
MIDDLE SCHOOL	2.50	2.50	2.50	3.50	1.00
HIGH SCHOOL	18.10	18.50	17.50	18.50	0.00
TOTAL TCHR. ASSTS./AIDES - SP.ED.	**53.04**	**56.44**	**51.18**	**54.08**	**-2.36**
OTHER :					
MUNSEY PARK	29.33	29.33	29.33	30.07	0.74
SHELTER ROCK	26.34	26.34	26.41	26.71	0.37
MIDDLE SCHOOL	13.76	13.76	15.45	15.45	1.69
HIGH SCHOOL	35.09	35.69	39.20	38.80	3.11
DISTRICT	31.00	33.50	33.50	33.50	0.00
NON PUBLIC SCH. NURSES	3.75	3.75	3.75	4.18	0.43
TOTAL OTHER STAFF	**139.27**	**142.37**	**147.64**	**148.71**	**6.34**
TOTAL STAFF - DISTRICT WIDE	**528.61**	**541.51**	**541.85**	**541.02**	**-0.49**

TABLE V

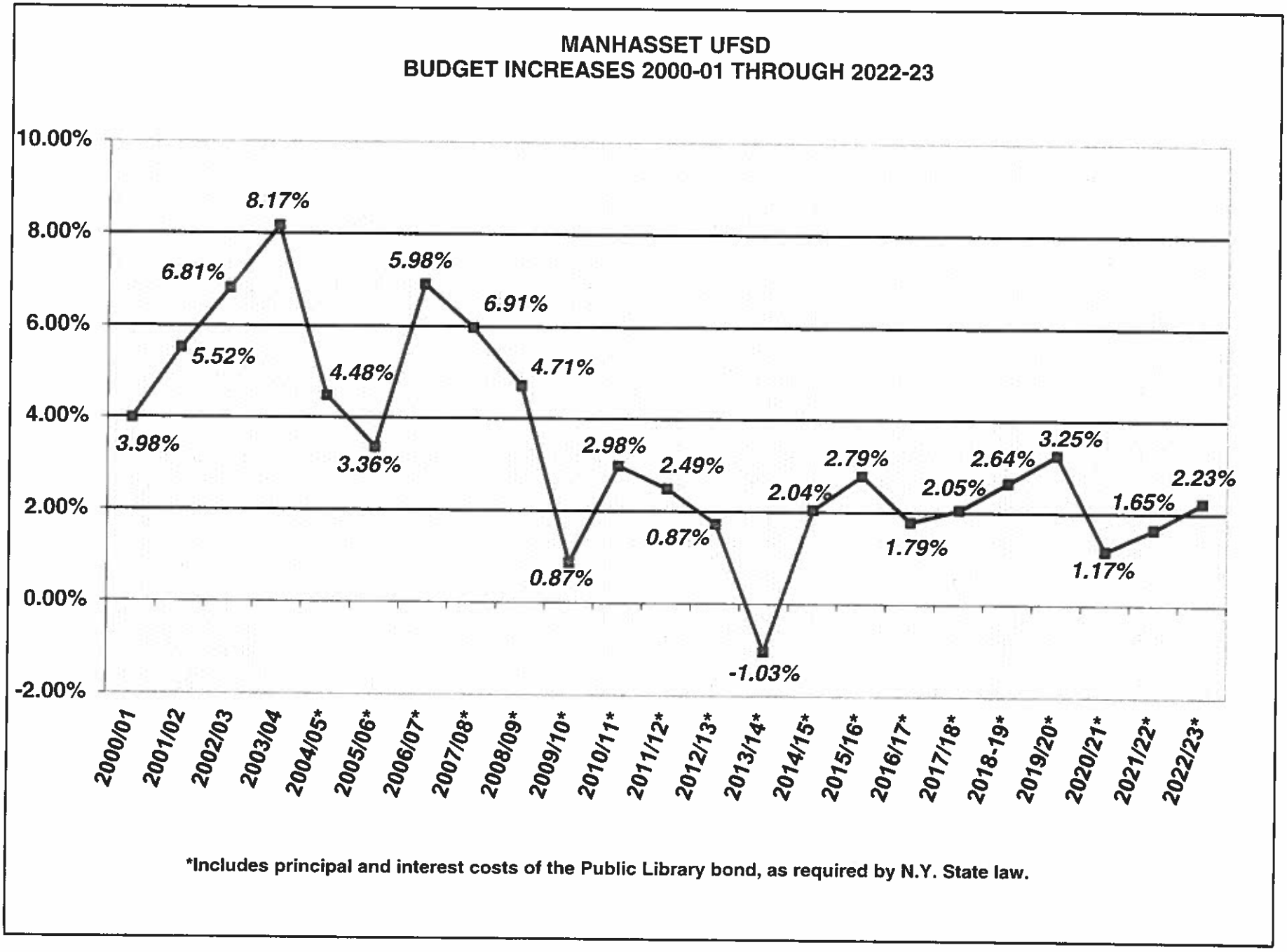
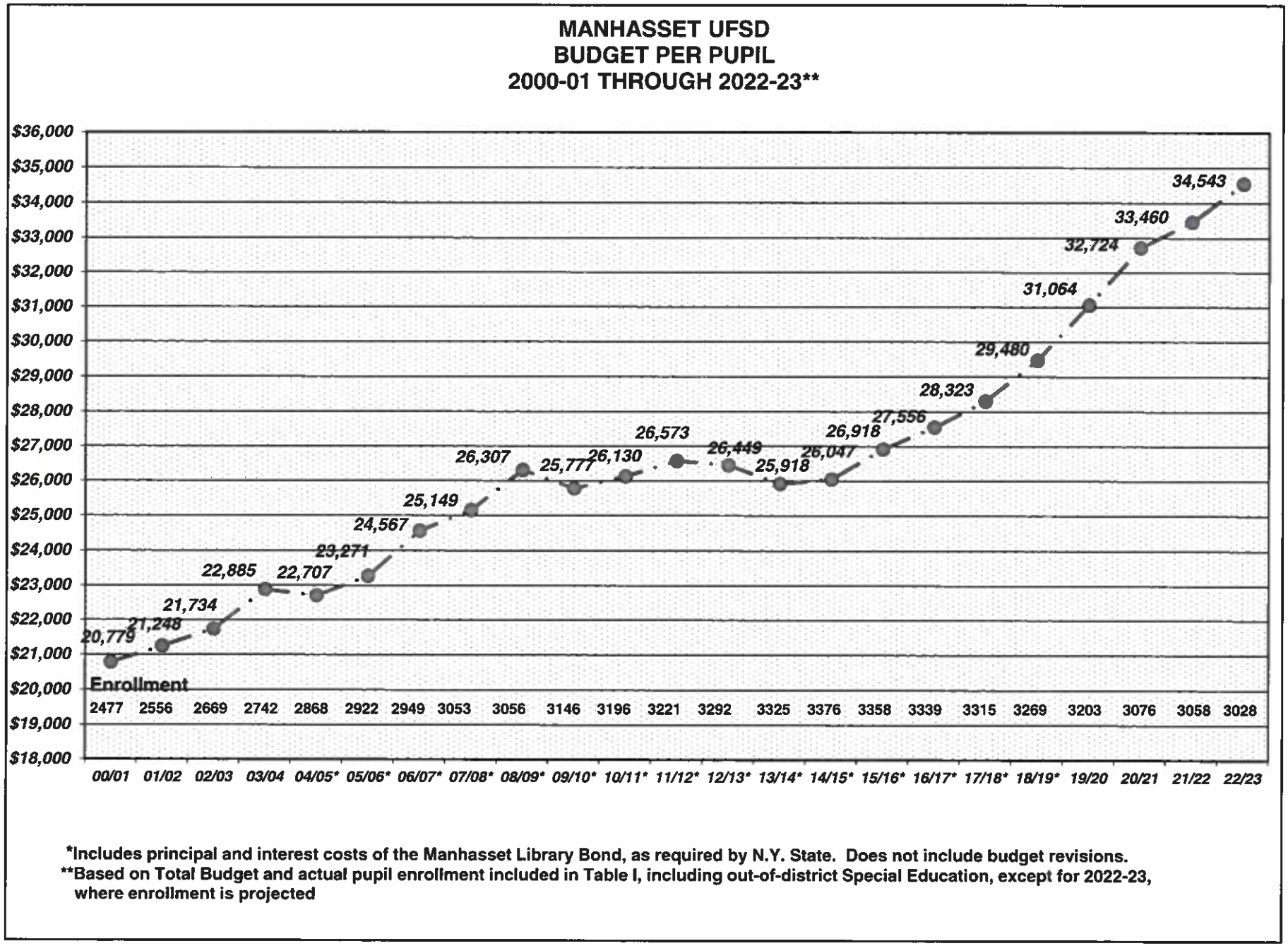
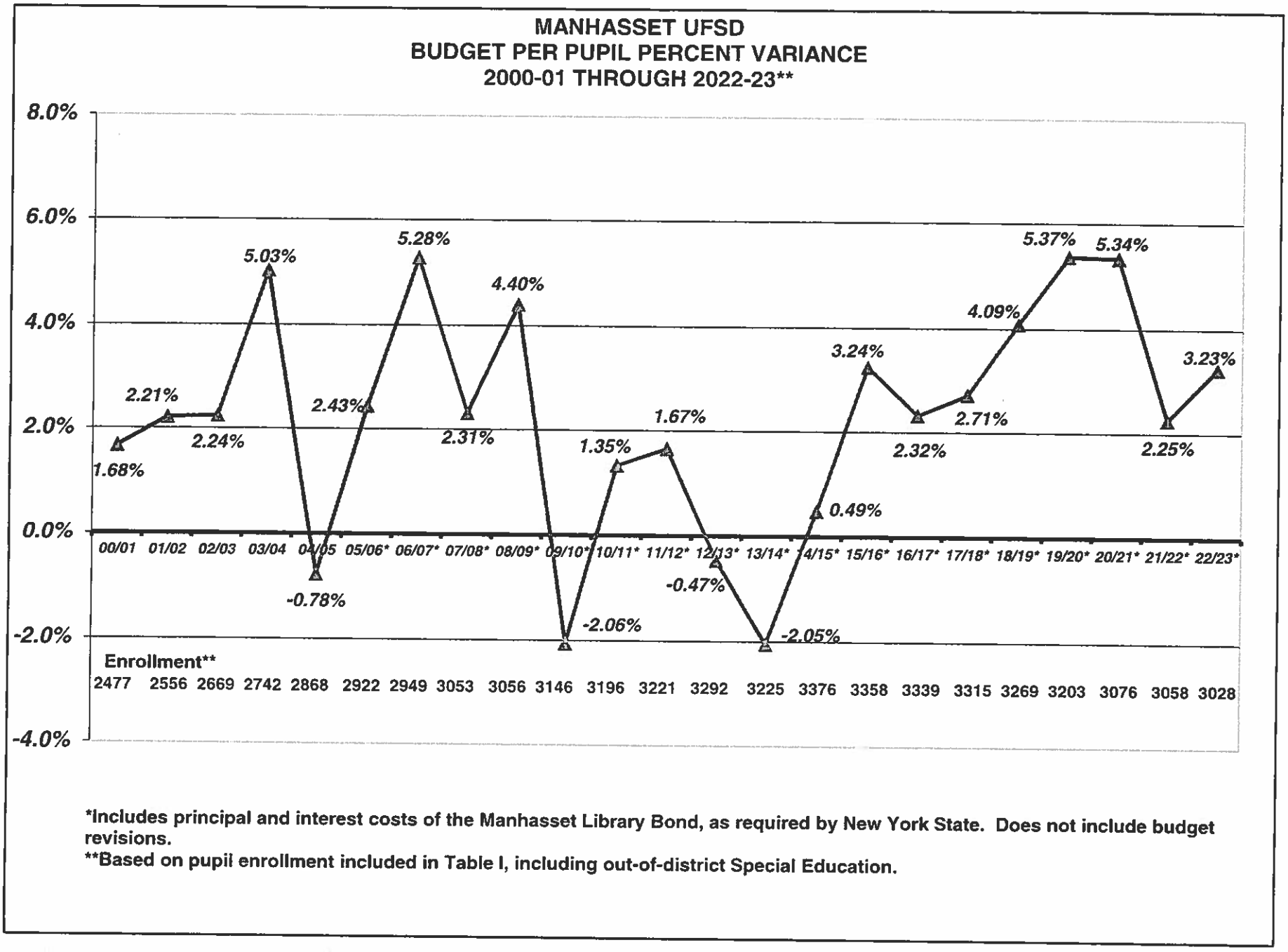

MANHASSET UFSD
BUDGET INCREASES 2000-01 THROUGH 2022-23
10.00%
8.00%
6.00%
4.00%
2.00%
0.00%
-2.00%
3.98%
6.81%
8.17%
5.52%
4.48%
3.36%
5.98%
6.91%
4.71%
0.87%
2.98%
2.49%
0.87%
-1.03%
2.04%
2.79%
2.05%
1.79%
2.64%
3.25%
1.17%
1.65%
2.23%
2000/01
2001/02
2002/03
2003/04
2004/05*
2005/06*
2006/07*
2007/08*
2008/09*
2009/10*
2010/11*
2011/12*
2012/13*
2013/14*
2014/15*
2015/16*
2016/17*
2017/18*
2018-19*
2019/20*
2020/21*
2021/22*
2022/23*
*Includes principal and interest costs of the Public Library bond, as required by N.Y. State law.

TABLE VI



*Includes principal and interest costs of the Manhasset Library Bond, as required by N.Y. State. Does not include budget revisions.
**Based on Total Budget and actual pupil enrollment included in Table I, including out-of-district Special Education, except for 2022-23, where enrollment is projected

TABLE VII



*Includes principal and interest costs of the Manhasset Library Bond, as required by New York State. Does not include budget revisions.

**Based on pupil enrollment included in Table I, including out-of-district Special Education.

TABLE VIII

2020-21 PER PUPIL COSTS*
NASSAU COUNTY DISTRICTS >$20,000**
BASED ON ACTUAL GROSS EXPENDITURES

	DISTRICT	COST PER PUPIL
1	Locust Valley	$45,759
2	North Shore	$44,334
3	Long Beach	$41,119
4	Jericho	$40,199
5	Hewlett-Woodmere	$40,154
6	Lawrence	$39,266
7	Carle Place	$38,243
8	Oyster Bay	$37,603
9	East Williston	$37,117
10	Syosset	$36,725
11	West Hempstead	$36,223
12	Malverne	$34,544
13	**Manhasset**	**$34,334**
14	Hempstead	$34,332
15	Plainedge	$34,158
16	East Rockaway	$33,800
17	Roslyn	$33,552
18	Rockville Centre	$33,425
19	Great Neck	$33,310
20	Farmingdale	$32,325
21	Mineola	$31,640
22	Massapequa	$31,525
23	Lynbrook	$31,489
24	Plainview-Old Bethpage	$31,460
25	Seaford	$31,210
26	Roosevelt	$30,680
27	Port Washington	$30,617
28	Uniondale	$30,268
29	Bethpage	$30,149
30	Westbury	$29,973
31	Herricks	$29,735
32	Island Trees	$29,715
33	Garden City	$29,251
34	Glen Cove	$28,702
35	Wantagh	$28,651
36	East Meadow	$28,293
37	Levittown	$28,103
38	Oceanside	$27,513
39	Baldwin	$27,258
40	Hicksville	$25,782
41	Freeport	$25,383

Note: Manhasset cost per pupil in 20-21 includes $4.2 million of COVID-19 related expenses. Excluding those expenses, the Manhasset cost per pupil in 20-21 is $32,974. In addition, 20-21 includes $5.6 million of transfer to Capital Projects pursuant to the 2019 and 2021 Capital Reserve propositions.

* Per Pupil Data was taken from The Fifty-Fifth Annual Study of School Costs Based on 2020-21 School Costs, a study based upon information extracted from each district's Form ST-3 Annual Financial Report. This study was prepared by Negotiations Information Services, a Department of Curriculum, Instruction & Technology of Nassau BOCES.

**Excludes Island Park, a K-8 school, with costs of $38,554, K-6 schools Merrick ($35,160), Bellmore ($32,102), Valley Stream # 13 ($28,796), North Merrick ($28,537), Valley Stream # 24 ($27,860), Valley Stream # 30 ($26,105), North Bellmore ($25,660) , Elmont ($25,351), and NHP-Garden City Park ($22,707); and Bellmore-Merrick CHSD ($29,999), Valley Stream CHSD ($27,852), and Sewanhaka CHSD ($24,806).

TABLE IX

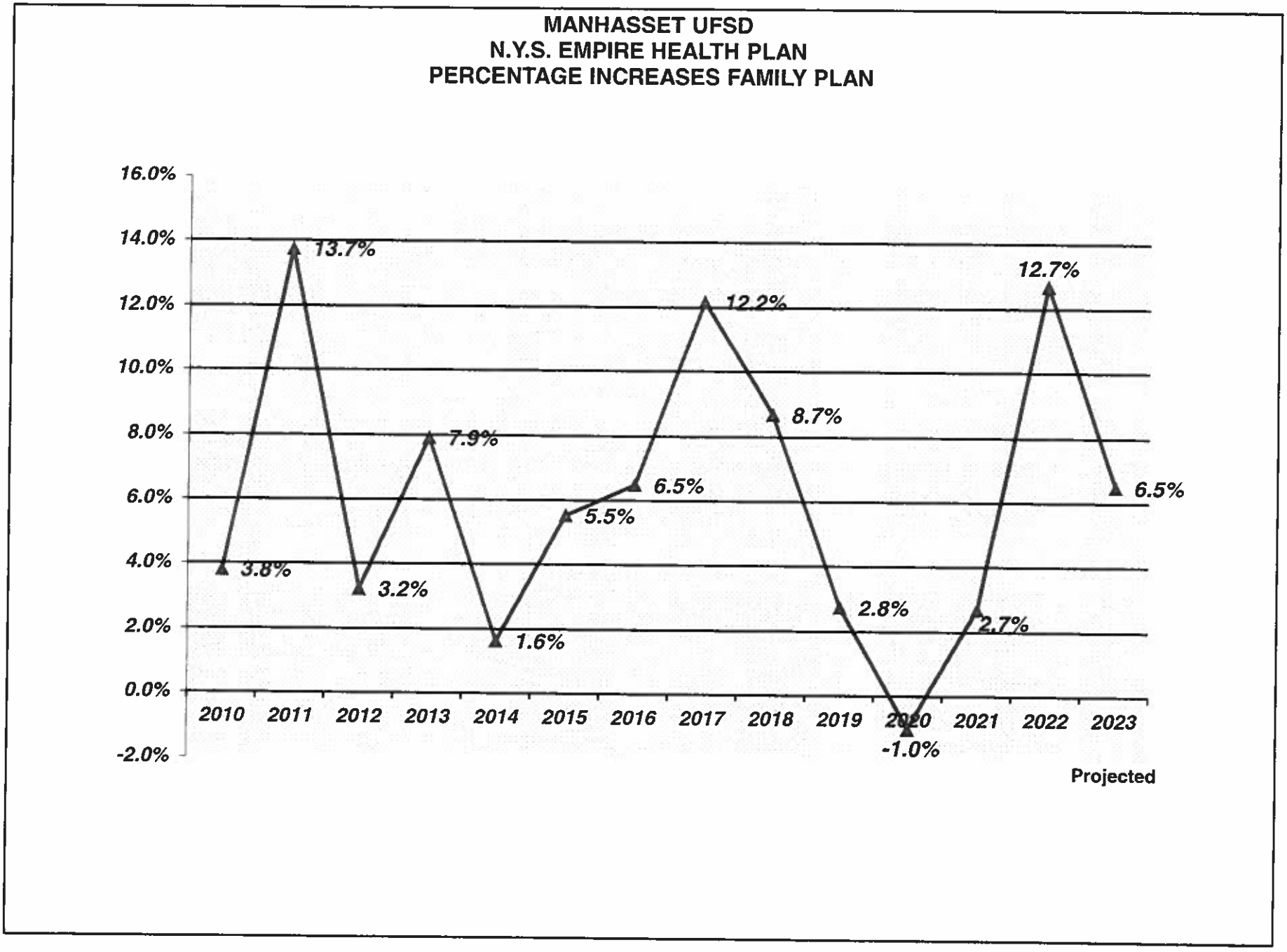

MANHASSET UFSD
N.Y.S. EMPIRE HEALTH PLAN
PERCENTAGE INCREASES FAMILY PLAN
16.0%
14.0%
12.0%
10.0%
8.0%
6.0%
4.0%
2.0%
0.0%
-2.0%
3.8%
13.7%
3.2%
7.9%
1.6%
5.5%
6.5%
12.2%
8.7%
2.8%
-1.0%
2.7%
12.7%
6.5%
2010
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
Projected

TABLE X

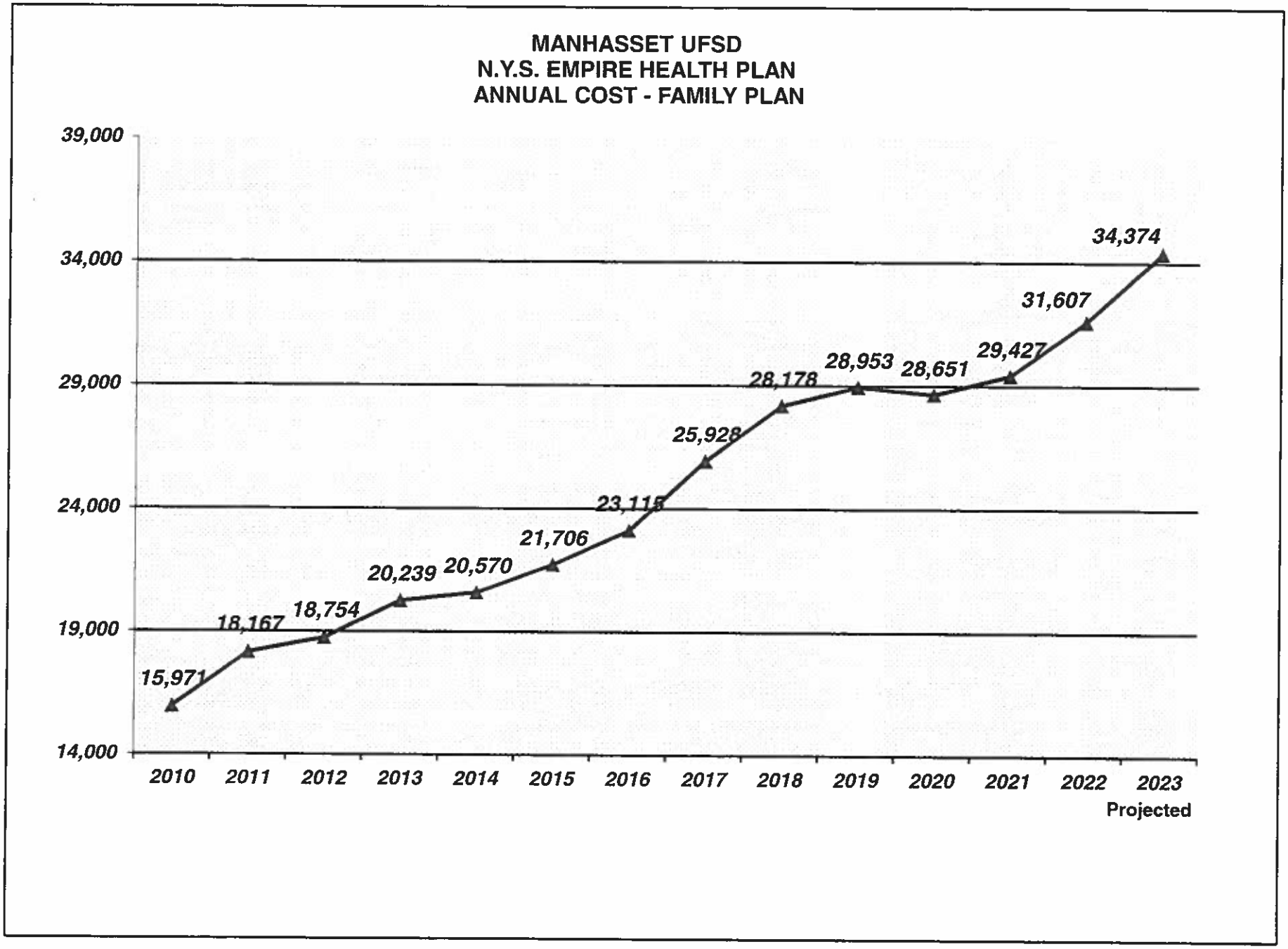

MANHASSET UFSD
N.Y.S. EMPIRE HEALTH PLAN
ANNUAL COST - FAMILY PLAN
39,000
34,000
29,000
24,000
19,000
14,000
15,971
18,167
18,754
20,239
20,570
21,706
23,115
25,928
28,178
28,953
28,651
29,427
31,607
34,374
2010
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
Projected

TABLE XI

MANHASSET UFSD
HEALTH INSURANCE 2021-22
PARTICIPANT BREAKDOWN

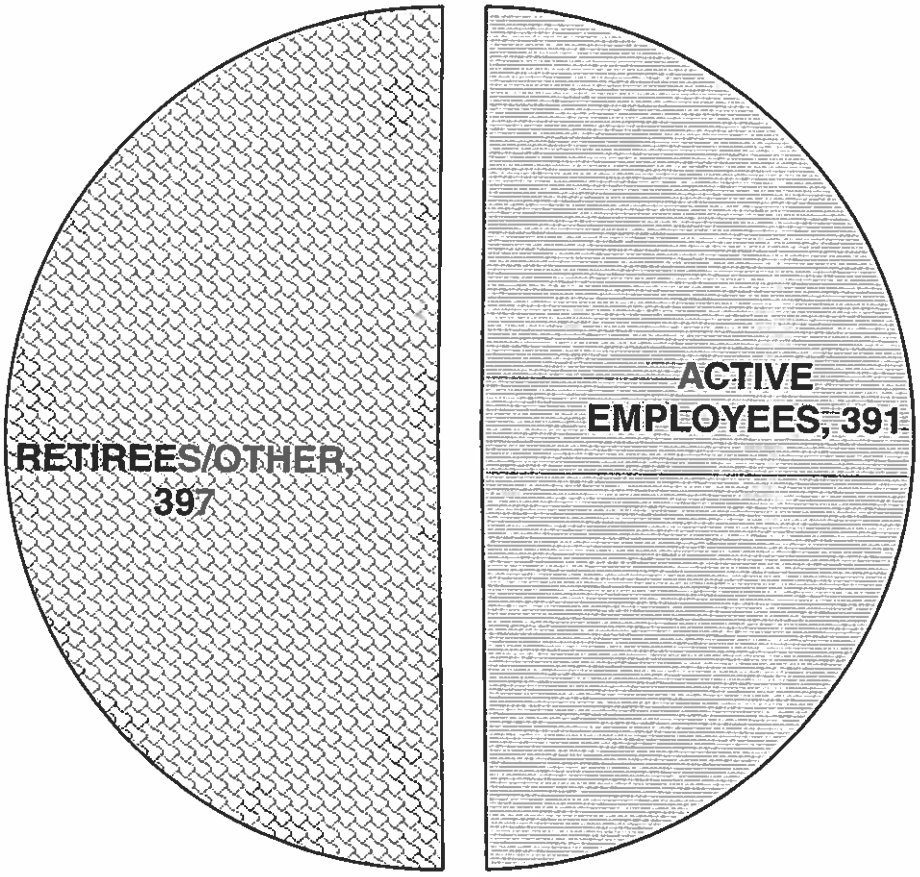


TABLE XII

MANHASSSET UFSD
DEBT SERVICE SCHEDULE

	Issued September 2018				Issued June 2017				Issued December 2016			
	$643,194 SCHOOL DISTRICT SERIAL BOND				$5,500,000 SCHOOL DISTRICT SERIAL BOND				$6,000,000 SCHOOL DISTRICT SERIAL BOND			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	REMAINING PRINCIPAL	PRINCIPAL	INTEREST	TOTAL	REMAINING PRINCIPAL	PRINCIPAL	INTEREST	TOTAL	REMAINING PRINCIPAL
2004/05												
2005/06												
2006/07												
2007/08												
2008/09												
2009/10												
2010/11												
2011/12												
2012/13												
2013/14												
2014/15												
2015/16												
2016/17								5,500,000				6,000,000
2017/18					230,000	134,955	364,955	5,270,000	165,000	273,638	438,638	5,835,000
2018/19	48,194	15,607	63,801	595,000	230,000	133,031	363,031	5,040,000	245,000	177,519	422,519	5,590,000
2019/20	50,000	20,850	70,850	545,000	230,000	128,431	358,431	4,810,000	250,000	170,094	420,094	5,340,000
2020/21	50,000	19,350	69,350	495,000	235,000	123,831	358,831	4,575,000	255,000	162,519	417,519	5,085,000
2021/22	50,000	17,850	67,850	445,000	240,000	119,131	359,131	4,335,000	260,000	154,794	414,794	4,825,000
2022/23	50,000	15,350	65,350	395,000	245,000	114,331	359,331	4,090,000	265,000	146,919	411,919	4,560,000
2023/24	50,000	12,850	62,850	345,000	245,000	109,431	354,431	3,845,000	270,000	138,894	408,894	4,290,000
2024/25	55,000	10,350	65,350	290,000	250,000	104,531	354,531	3,595,000	275,000	130,719	405,719	4,015,000
2025/26	55,000	8,700	63,700	235,000	260,000	99,531	359,531	3,335,000	285,000	122,319	407,319	3,730,000
2026/27	55,000	7,050	62,050	180,000	265,000	94,332	359,332	3,070,000	290,000	113,694	403,694	3,440,000
2027/28	60,000	5,400	65,400	120,000	270,000	88,700	358,700	2,800,000	300,000	104,844	404,844	3,140,000
2028/29	60,000	3,600	63,600	60,000	275,000	82,626	357,626	2,525,000	305,000	95,769	400,769	2,835,000
2029/30	60,000	1,800	61,800	0	285,000	75,750	360,750	2,240,000	315,000	86,469	401,469	2,520,000
2030/31					290,000	67,200	357,200	1,950,000	325,000	76,868	401,868	2,195,000
2031/32					300,000	58,500	358,500	1,650,000	335,000	66,968	401,968	1,860,000
2032/33					310,000	49,500	359,500	1,340,000	350,000	56,475	406,475	1,510,000
2033/34					320,000	40,200	360,200	1,020,000	360,000	45,156	405,156	1,150,000
2034/35					330,000	30,600	360,600	690,000	370,000	33,062	403,062	780,000
2035/36					340,000	20,700	360,700	350,000	385,000	20,322	405,322	395,000
2036/37					350,000	10,500	360,500	0	395,000	6,912	401,912	-
TOTALS	643,194	138,757	781,951		5,500,000	1,685,811	7,185,811		6,000,000	2,183,954	8,183,954	

Over the last several years, the District has refinanced all debt that was eligible to be refinanced. On December 3, 2014, the District's voters approved a Capital Projects Bond Referendum for projects totaling $22,609,870 which is funded by up to $19,493,194 of bonds, and a transfer from the general fund of $466,676 (in lieu of budgeted debt service), $2.4 million of capital reserves and a $250,000 gift from the Manhasset School Community Association. The District issued $7.35 million in May 2016 at a net interest cost of 2.42%. The District issued $6 million in December 2016 at a net interest cost of 3.16%, and issued $5.5 million in June 2017 at a net interest cost of 2.72%. The district issued the final debt issuance of $643,194 pursuant to the 2014 Capital Projects in September 2018 at a net interest cost of 3.00%. In June 2019, the Manhasset Public Library refinanced its outstanding debt and issued $8.2 million at a net interest cost of 1.48%.

MANHASSSET UFSD
DEBT SERVICE SCHEDULE

	Issued May 2016				Issued May 2016				Issued August 2008				Issued July 2007			
	$7,350,000 SCHOOL DISTRICT SERIAL BOND				$5,615,000 SCHOOL DISTRICT REFUNDING SERIAL BOND				$8,450,000 SCHOOL DISTRICT SERIAL BOND PARTIALLY REFUNDED MAY 2016				$5,225,000 SCHOOL DISTRICT SERIAL BOND PARTIALLY REFUNDED MAY 2016			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	REMAINING PRINCIPAL	PRINCIPAL	INTEREST	TOTAL	REMAINING PRINCIPAL	PRINCIPAL	INTEREST	TOTAL	REMAINING PRINCIPAL	PRINCIPAL	INTEREST	TOTAL	REMAINING PRINCIPAL
2004/05	-	-	-	-					-	-	-	-	-	-	-	-
2005/06	-	-	-	-					-	-	-	-	-	-	-	-
2006/07	-	-	-	-					-	-	-	-	-	-	-	-
2007/08	-	-	-	-					-	-	-	-	-	-	-	-
2008/09	-	-	-	-					-	-	-	-	155,000	324,165	479,165	5,070,000
2009/10	-	-	-	-					320,000	473,475	793,475	8,130,000	275,000	209,910	484,910	4,795,000
2010/11	-	-	-	-					500,000	305,250	805,250	7,630,000	285,000	198,910	483,910	4,510,000
2011/12	-	-	-	-					515,000	289,000	804,000	7,115,000	295,000	187,510	482,510	4,215,000
2012/13	-	-	-	-					530,000	272,263	802,263	6,585,000	310,000	175,341	485,341	3,905,000
2013/14	-	-	-	-					550,000	255,038	805,038	6,035,000	320,000	162,554	482,554	3,585,000
2014/15	-	-	-	-					570,000	235,788	805,788	5,465,000	335,000	149,354	484,354	3,250,000
2015/16	-	-	-	7,350,000				5,615,000	4,215,000	215,838	4,430,838	1,250,000	2,685,000	135,535	3,020,535	365,000
2016/17	315,000	164,872	479,872	7,035,000	25,000	180,148	205,148	5,590,000	615,000	48,463	663,463	635,000	365,000	15,056	380,056	-
2017/18	315,000	163,769	478,769	6,720,000	340,000	279,500	619,500	5,250,000	635,000	25,400	660,400	-	-	-	-	-
2018/19	320,000	157,468	477,468	6,400,000	945,000	262,500	1,207,500	4,305,000	-	-	-	-	-	-	-	-
2019/20	320,000	151,068	471,068	6,080,000	990,000	215,250	1,205,250	3,315,000	-	-	-	-	-	-	-	-
2020/21	325,000	144,669	469,669	5,755,000	1,050,000	165,750	1,215,750	2,265,000	-	-	-	-	-	-	-	-
2021/22	330,000	138,168	468,168	5,425,000	1,105,000	113,250	1,218,250	1,160,000	-	-	-	-	-	-	-	-
2022/23	335,000	131,569	466,569	5,090,000	1,160,000	58,000	1,218,000	-	-	-	-	-	-	-	-	-
2023/24	340,000	124,869	464,869	4,750,000	-	-	-		-	-	-	-	-	-	-	-
2024/25	345,000	118,069	463,069	4,405,000	-	-	-	-	-	-	-	-	-	-	-	-
2025/26	355,000	111,169	466,169	4,050,000	-	-	-	-	-	-	-	-	-	-	-	-
2026/27	360,000	104,069	464,069	3,690,000	-	-	-	-	-	-	-	-	-	-	-	-
2027/28	370,000	96,869	466,869	3,320,000	-	-	-	-	-	-	-	-	-	-	-	-
2028/29	380,000	89,469	469,469	2,940,000	-	-	-	-	-	-	-	-	-	-	-	-
2029/30	385,000	81,869	466,869	2,555,000	-	-	-	-	-	-	-	-	-	-	-	-
2030/31	395,000	73,688	468,688	2,160,000	-	-	-	-	-	-	-	-	-	-	-	-
2031/32	410,000	64,800	474,800	1,750,000	-	-	-	-	-	-	-	-	-	-	-	-
2032/33	420,000	52,500	472,500	1,330,000	-	-	-	-	-	-	-	-	-	-	-	-
2033/34	430,000	39,900	469,900	900,000	-	-	-	-	-	-	-	-	-	-	-	-
2034/35	445,000	27,000	472,000	455,000	-	-	-	-	-	-	-	-	-	-	-	-
2035/36	455,000	13,650	468,650	0	-	-	-	-	-	-	-	-	-	-	-	-
2036/37				-	-	-	-	-	-	-	-	-	-	-	-	-
TOTALS	7,350,000	2,049,504	9,399,504		5,615,000	1,274,398	6,889,398		8,450,000	2,120,513	10,570,513		5,225,000	1,558,335	6,783,335	

MANHASSSET UFSD
DEBT SERVICE SCHEDULE

	Issued May 2008						Issued June 2019				Issued June 2012			
	$9,410,000 School District Refunding Serial Bond				TOTAL SCHOOL DISTRICT BONDS		$8,225,000 LIBRARY REFUNDING BOND				$2,931,927 Energy Performance Refunding Contract			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	REMAINING PRINCIPAL	PRINCIPAL & INTEREST	REMAINING PRINCIPAL	PRINCIPAL	INTEREST	TOTAL	REMAINING PRINCIPAL	PRINCIPAL	INTEREST	TOTAL	REMAINING PRINCIPAL
2004/05	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2005/06	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2006/07	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2007/08	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2008/09	1,250,000	376,736	1,626,736	8,160,000	2,105,901	13,230,000	-	-	-	-	-	-	-	-
2009/10	1,685,000	309,108	1,994,108	6,475,000	3,272,493	19,400,000	-	-	-	-	-	-	-	-
2010/11	1,765,000	222,858	1,987,858	4,710,000	3,277,018	16,850,000	-	-	-	-	-	-	-	-
2011/12	1,860,000	132,233	1,992,233	2,850,000	3,278,743	14,180,000					-	-	-	2,931,927
2012/13	1,935,000	56,708	1,991,708	915,000	3,279,311	11,405,000					218,766	56,888	275,654	2,713,161
2013/14	450,000	20,933	470,933	465,000	1,758,524	10,085,000					223,112	52,542	275,654	2,490,049
2014/15	465,000	7,091	472,091	-	1,762,233	8,715,000					227,545	48,109	275,654	2,262,504
2015/16	-	-	-	-	7,451,373	14,580,000					232,066	43,588	275,654	2,030,438
2016/17	-	-	-	-	1,728,539	24,760,000					236,677	38,978	275,654	1,793,761
2017/18	-	-	-	-	2,562,262	23,075,000					241,379	34,276	275,654	1,552,382
2018/19	-	-	-	-	2,534,319	21,930,000	-	-	-		246,174	29,480	275,654	1,306,208
2019/20	-	-	-	-	2,525,693	20,090,000	735,000	278,104	1,013,104	7,490,000	251,065	24,589	275,654	1,055,143
2020/21	-	-	-	-	2,531,119	18,175,000	675,000	347,625	1,022,625	6,815,000	256,053	19,601	275,654	799,089
2021/22	-	-	-	-	2,528,193	16,190,000	710,000	313,000	1,023,000	6,105,000	261,141	14,514	275,654	537,949
2022/23	-	-	-	-	2,521,169	14,135,000	750,000	276,500	1,026,500	5,355,000	266,329	9,325	275,654	271,620
2023/24	-	-	-	-	1,291,044	13,230,000	785,000	238,125	1,023,125	4,570,000	271,620	4,034	275,654	-
2024/25	-	-	-	-	1,288,669	12,305,000	830,000	197,750	1,027,750	3,740,000	-	-	-	-
2025/26	-	-	-	-	1,296,719	11,350,000	870,000	155,250	1,025,250	2,870,000	-	-	-	-
2026/27	-	-	-	-	1,289,145	10,380,000	910,000	110,750	1,020,750	1,960,000	-	-	-	-
2027/28	-	-	-	-	1,295,813	9,380,000	960,000	64,000	1,024,000	1,000,000	-	-	-	-
2028/29	-	-	-	-	1,291,464	8,360,000	1,000,000	20,000	1,020,000	-	-	-	-	-
2029/30	-	-	-	-	1,290,888	7,315,000	-	-	-	-	-	-	-	-
2030/31	-	-	-	-	1,227,756	6,305,000	-	-	-	-	-	-	-	-
2031/32	-	-	-	-	1,235,268	5,260,000	-	-	-	-	-	-	-	-
2032/33	-	-	-	-	1,238,475	4,180,000	-	-	-	-	-	-	-	-
2033/34	-	-	-	-	1,235,256	3,070,000	-	-	-	-	-	-	-	-
2034/35	-	-	-	-	1,235,562	1,925,000	-	-	-	-	-	-	-	-
2035/36	-	-	-	-	1,234,672	745,000	-	-	-	-	-	-	-	-
2036/37					762,412	-	-	-	-	-				
TOTALS	9,410,000	1,125,665	10,535,665		60,330,130		8,225,000	2,001,104	10,226,104		2,931,927	375,924	3,307,851	

TABLE VIII - 2

MANHASSET UFSD
ADMINISTRATIVE SALARY* DISCLOSURE FOR THE 2022-23 BUDGET

Title of Position	Salary	Benefits Cost	Remuneration	Total Compensation
Superintendent of Schools	$275,000	$78,660		$353,660
Assistant Superintendent Business and Operations	$240,000	$40,808		$280,808
Assistant Superintendent for Curriculum, Instruction and Personnel	$232,000	$68,970		$300,970
Assistant Superintendent for Pupil Services	$230,000	$52,133		$282,133
Middle/High School Principal	$227,031	$66,084		$293,115
Elementary School Principal	$176,890	$59,459		$236,349
Elementary School Principal	$176,890	$59,459		$236,349
Director of Instructional Technology & Libraries	$175,633	$43,988		$219,621
Director - English Language Arts	$173,220	$58,977		$232,197
Director - Elementary Special Education	$170,873	$57,804		$228,677
Director of Fine and Performing Arts	$169,985	$57,686		$227,671
Director of School Counseling Services (Guidance)	$169,585	$43,189		$212,774
Director - Secondary Special Education	$168,298	$58,327		$226,625
District Coordinator World Languages and ENL	$165,680	$57,979		$223,659
Director of Physical Education, Health and Athletics	$165,000	$30,904		$195,904
Director - Math	$162,460	$34,571		$197,031
District Coordinator Social Studies	$158,340	$56,151		$214,491
Secondary School Assistant Principal	$155,000	$55,707		$210,707

*For Administrative salaries greater than $150,000

TABLE XIV

MANHASSET UFSD
2021-22 FEDERALLY FUNDED PROJECTS*

DESCRIPTION		
TITLE I, PART A- BASIC PROGRAM	$	91,854
Funding for reading teachers, supplemental supplies and materials		
TITLE II, PART A TEACHER AND PRINCIPAL TRAINING		44,589
Funding for staff development, consultants, training materials		
TITLE IV, PART A - STUDENT SUPPORT AND ACADEMIC ENRICHMENT		10,000
Funding for schools to help provide well-rounded educational opportunities, improve school conditions for student learning, and increase the use of technology to improve the academic achievement and digital literacy of all students		
SECTION 611		883,369
Funding for IEP mangagement, autism consultant services, ASEP services, staff development salaries and certain benefits of staff, translator services, early intervention, equipment		
SECTION 619 - Funding for ASEP services		26,903
TOTAL FEDERAL FLOW THROUGH FUNDS 2021-22	$	1,056,715

*** By law, Federally funded projects are accounted for in the Special Aid Fund, which is separate from the General Fund and is not accounted for in the school budget. Does not include COVID-19 related grants.**

MANHASSET UFSD
BOCES ACCOUNTS INCLUDED IN THE 2022-23 BUDGET
(OBJECT CODES 490, 491, 492)

DEPARTMENT	CODE	LOC	PROG	DESCRIPTION	2020-21 ACTUAL*	2021-22 BUDGET	2022-23 BUDGET	$ VARIANCE	% VARIANCE	
Board of Education	1010	09	62	BOARD DOCS	10,531	10,847	10,847	0	0.00%	20
District Meeting	1060	09	62	BUDGET VOTE - VOTER REGISTRATION SYSTEM	12,665	13,045	13,045	0	0.00%	
Purchasing	1345	09	64	COOPERATIVE BIDDING	450	1,005	1,000	-5	-0.50%	
Human Resources	1430	09	65	TEACHER CERTIFICATION SERVICES	4,645	4,785	4,785	0	0.00%	
	1430	09	65	NEGOTIATIONS INFORMATION SERVICES	4,500	4,635	4,635	0	0.00%	
	1430	09	65	AESOP - DISTRICT SUBSTITUTE MANAGEMENT SYS.	7,120	7,334	7,500	166	2.26%	3
	1430	09	65	OLAS - ONLINE EMPLOYEE APPLICATION SYSTEM	7,000	7,000	7,000	0	0.00%	
Records Management	1460	09	65	MAINTAIN ELECTRONIC HUMAN RESOURCES RECORDS	9,891	10,188	10,188	0	0.00%	15
Central Registration	1480	09	65	TRANSLATION SERVICES	0	721	640	-81	-11.23%	13
and Public Information	1480	09	65	SYNTAX COMMUNICATIONS SERVICES	39,387	40,570	41,328	758	1.87%	11
Buildings & Grounds	1620	99	66	HEALTH AND SAFETY SERVICES	40,931	41,488	42,155	667	1.61%	14
Central Data Proc.	1680	99	66	WIDE AREA NETWORK SUPPORT	12,199	14,814	15,139	325	2.19%	24
BOCES Admin.	1981	08	67	BOCES ADMINISTRATIVE CHARGES	364,692	364,543	369,938	5,395	1.48%	1
	1981	08	67	BOCES RENTAL OF FACILITIES CHARGES	35,303	35,500	35,642	142	0.40%	1
	1981	08	67	BOCES CAPITAL PROJECTS CHARGES	64,429	63,270	62,696	-574	-0.91%	1
Curr. Development	2010	09	68	OUTDOOR ENVIRONMENTAL ED. PROGRAM	4,120	10,897	10,753	-144	0.00%	16
and Supervision	2010	09	68	ARTS IN EDUCATION	34,957	42,190	42,190	0	0.00%	16
	2010	09	68	LANGUAGE PGRM/ASSESSMENT/TRANSLATION SVCS	4,051	4,173	4,153	-20	-0.48%	13
	2010	09	68	CURR. AND INSTRUCTION SUBSCRIPTION	15,405	15,731	15,807	76	0.48%	
	2010	09	68	CURR AND INST'N PROFESSIONAL DEVELOPMENT	3,925	16,813	25,668	8,855	52.67%	12
	2010	09	68	PARENT CHILD HOME PROGRAM	50,000	50,000	50,000	0	0.00%	2
	2010	09	68	TEST SCORING	18,571	58,022	52,154	-5,868	-10.11%	17
	2010	09	68	NWEA UNIVERSAL SCREENING TOOL	24,296	50,134	46,522	-3,612	-7.20%	18
	2010	09	68	NYS SED REPORTING	33,961	34,465	34,074	-391	-1.13%	
	2010	09	68	MODERN TEACHER	23,000	0	0	0	0.00%	25
General Instruction	2110	36	69	TUTORING SERVICES -HOSPITAL SETTING	0	4,120	0	-4,120	-100.00%	21
	2110	01	69	MP GENERAL EDUCATION TRANSLATION & OTHER SVCS.	1,570	3,580	3,580	0	0.00%	13
	2110	02	69	SR GENERAL EDUCATION TRANSLATION & OTHER SVCS.	545	5,080	5,080	0	0.00%	
	2110	03	69	MS GENERAL EDUCATION TRANSLATION & OTHER SVCS.	9	500	500	0	0.00%	
	2110	04	69	HS GENERAL EDUCATION TRANSLATION & OTHER SVCS.	0	3,500	3,500	0	0.00%	
Special Education	2250		27	TUITION - BOCES SCHOOLS	829,499	1,115,871	1,223,984	108,113	9.69%	4
	2250	01	27	MP MISCELLANEOUS SPECIAL EDUCATION SERVICES	22,663	9,855	9,855	0	0.00%	
	2250	02	27	SR MISCELLANEOUS SPECIAL EDUCATION SERVICES	29,923	14,822	14,822	0	0.00%	
	2250	03	27	MS MISCELLANEOUS SPECIAL EDUCATION SERVICES	17,580	4,800	4,800	0	0.00%	
	2250	04	27	HS MISCELLANEOUS SPECIAL EDUCATION SERVICES	16,209	2,500	2,500	0	0.00%	
	2250	07	27	NPS MISCELLANEOUS SPECIAL EDUCATION SERVICES	960	1,800	38,649	36,849	2047.17%	3
	2250	36	27	TUTORING SERVICES -HOSPITAL SETTING	0	2,500	49,300	46,800	1872.00%	3
	2250	99	27	BOCES SPECIAL EDUCATION SERVICES DISTRICT WIDE	58,995	0	0	0	0.00%	4
Occupational Edu.	2280	08	57	BOCES TUITION - OCCUPATIONAL EDUCATION	45,208	53,580	111,824	58,244	108.70%	5
Summer School	2335	08	60	REGIONAL SUMMER SCHOOL	2,328	12,000	12,000	0	0.00%	
Library	2610	01	40	ON LINE DATA BASE	6,542	7,197	3,927	-3,270	-45.44%	6
	2610	02	40	ON LINE DATA BASE	7,334	8,068	3,766	-4,302	-53.32%	
	2610	03	40	ON LINE DATA BASE	3,926	2,861	2,918	57	1.99%	
	2610	04	40	ON LINE DATA BASE	23,300	23,552	24,159	607	2.58%	

MANHASSET UFSD
BOCES ACCOUNTS INCLUDED IN THE 2022-23 BUDGET
(OBJECT CODES 490, 491, 492)

DEPARTMENT	CODE	LOC	PROG	DESCRIPTION	2020-21 ACTUAL	2021-22 BUDGET	2022-23 BUDGET	$ VARIANCE	% VARIANCE	
Computer Aided Inst.	2630	01	33	TECHNOLOGY SERVICES	157,562	195,344	199,068	3,724	1.91%	7
	2630	02	33	TECHNOLOGY SERVICES	154,584	195,343	199,067	3,724	1.91%	
	2630	03	33	TECHNOLOGY SERVICES	208,467	281,841	223,142	-58,699	-20.83%	
	2630	04	33	TECHNOLOGY SERVICES	246,718	299,929	368,243	68,314	22.78%	
Comp. Security Upgrade	2630	06	33	TECHNOLOGY SERVICES	24,757	0	0	0	0.00%	
	2630	99	33	TECHNOLOGY SERVICES	287,701	285,828	242,922	-42,906	-15.01%	8
Attendance	2805	99	74	ATTENDANCE SERVICES	17,511	10,300	10,300	0	0.00%	
Guidance	2810	04	28	NAVIANCE COLLEGE TRACKING SYSTEM	7,961	8,675	8,590	-85	-0.98%	10
	2810	03	28	GUIDANCE TRANSLATION SERVICES - MS	0	1,545	1,545	0	0.00%	13
	2810	04	28	GUIDANCE TRANSLATION SERVICES - HS	474	1,180	1,350	170	14.41%	13
Health	2815	07	70	HEALTH SERVICES - PRIVATE SCHOOLS	82,840	89,280	99,280	10,000	11.20%	22
	2815	99	69	TUTORING SERVICES -HOSPITAL SETTING	0	3,500	3,605	105	3.00%	21
	2815	99	70	HEALTH SERVICES NETWORK	3,200	3,700	3,800	100	2.70%	
	2815	99	70	MEDICAL DIRECTOR AND HEALTH SERVICES	27,996	31,300	0	-31,300	-100.00%	26
Psychological Services	2820	08	29	PSYCH BI-LINGUAL ASSESSMENTS	3,210	7,950	6,000	-1,950	-24.53%	9
Athletics	2855	03-04	39	ATHLETICS - SECTION VIII	9,606	18,559	16,900	-1,659	-8.94%	
	2855	03-04	39	ATHLETICS - SECTION VIII	19,275	19,889	20,315	426	2.14%	
	2855	03-04	39	REFEREE FEES	41,253	83,736	85,831	2,095	2.50%	
	2855	03-04	39	PHYSICAL EDUCATION CONSORTIUM	1,400	1,443	1,443	0	0.00%	
	2855	03-04	39	ATHLETES HELPING ATHLETES	2,875	5,955	5,750	-205	-3.44%	19
	2855	03-04	39	FAMILY ID	5,446	5,611	5,611	0	100.00%	23
				Total Before COVID-19 Related Expense	3,195,456	3,729,264	3,925,785	196,521	5.27%	
	2630	99	95	TECHNOLOGY SERVICES - COVID-19 RELATED EXPENSE	114,595	0	0	0	0.00%	
				Total	3,310,051	3,729,264	3,925,785	196,521	5.27%	

* Actual expenses in 2020-21 are impacted by the COVID-19 pandemic.

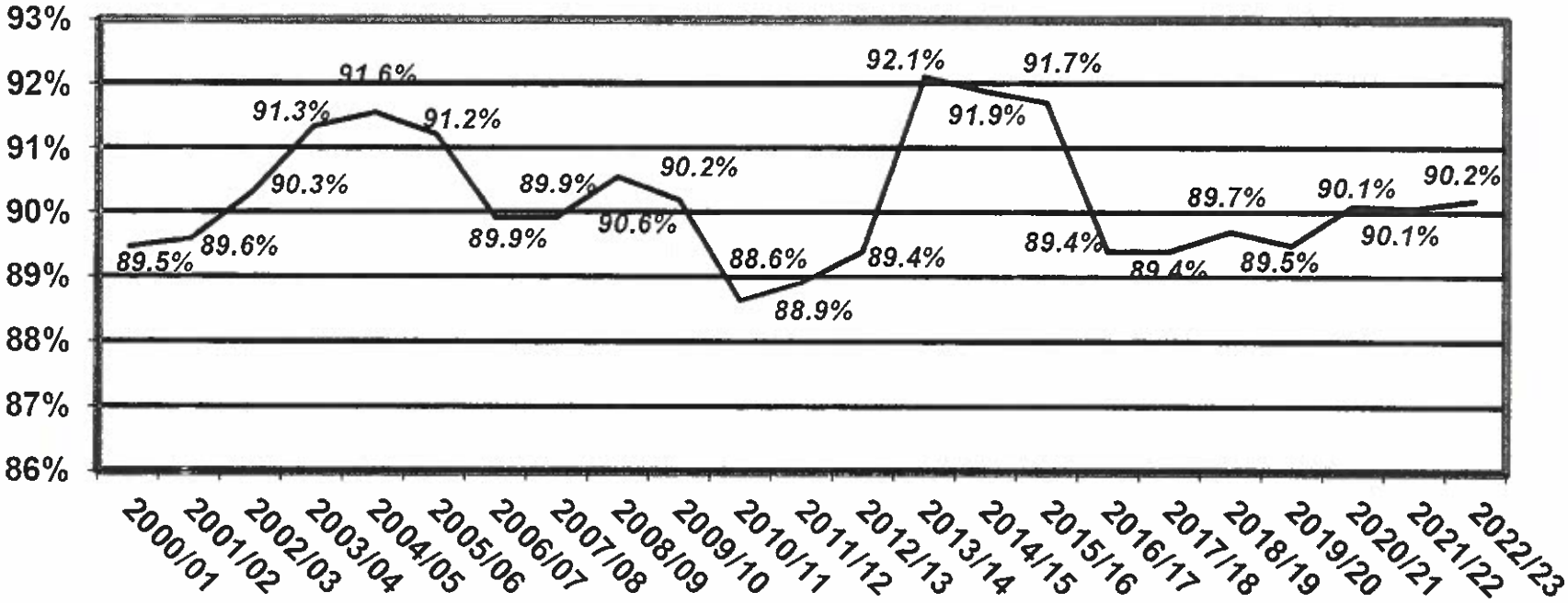
1. The Board of Cooperative Education Service of Nassau County is member supported in part through the sharing of BOCES administrative charges, facilities rental and capital project expenses. This amount represents the District's share of these allocated expenses from BOCES.
2. The District provides support for the Parent Child Home Program, an early intervention literacy program designed to help educationally at-risk pre-schoolers by working with parents in the home to foster language development and pre-literacy skills.
3. Provision is made for services to specific special education students requiring services at the non-public schools in Manhasset and for special education students in a hospital setting.
4. See Special Education section of this budget document. In 2020-21 the CSDnet IT support person for Special Education is transferred to Technology Services.
5. Eight students attended BOCES occupational education programs in 2020-21, and four students and ten are budgeted in 2021-22 and 2022-23, respectively. Selected programs are based on student needs and costs are determined on a three-year rolling average enrollment.
6. Reflects enhanced instructional on-line database services, which are selected and changed each year according to curriculum needs. See page 46 in this budget document.
7. Services include: Discovery Education Network video streaming subscription, videoconferencing, virtual learning (velex), online databases, Blackboard Connect, Blackboard Web Community Manager, and Blackboard Teacher Connect, data privacy and security services, microcomputer support services, upgraded network administration support and service, including additional support days, internet connectivity, Model Schools, and Frontline My Learning Plan staff development tools, MS Consortium, a cost effective and efficient membership to obtain a variety of software and operating systems District-wide, Classlink, Sole Source cloud services for digital form, and redundant internet connectivity, enabling up to 800 mb of bandwidth, which meets the District's demands for services. One CSDnet IT support technician is added in 2021-22, and one technician is transferred from Special Education to Technology Support. 21-22 includes Canvas Learning Management System, MyOn Reading Software and MS Defender Malware services.
8. Includes maintenance and insurance for fiber connectivity for the District's LAN, District-wide technical support, network administration and microcomputer services, My Learning Plan (teacher training tracker), e-Rate Central Processing, Model Schools base subscriptions and training, Blackboard Connect and Community fees, Instructional Data Warehouse, which provides student and other information in a comprehensive database with related reporting to the State, NASTech, a Nassau County Technology Directors' user group membership, an annual subsription to a suite of data screening tools for data privacy and security and apps obtained through the web, and cyber security maintenance services, Learning Tech Project Planning, Administrative Office Support (AOS), professional development for clerical staff, and annual licensing fees for SMART Notebook software for District SmartBoards. See footnote 7 for additional technician services.

MANHASSET UFSD
BOCES ACCOUNTS INCLUDED IN THE 2022-23 BUDGET
(OBJECT CODES 490, 491, 492)

9. Provides for interpreters and native language materials for use as students undergo evaluation.
10. Includes enhanced services for college tracking, vocational assessments and technology support for Guidance systems.
11. The District retains Syntax through BOCES to provide comprehensive communications services, including budget brochure, school calendar, communications initiatives, newsletters, press and video news releases, website updates, strategic communications consultations, and website management services.
12. Provision is made for targeted staff development through BOCES, with particular focus on NYS Learning Standards requirements. 22-23 includes staff development for two new elementary programs: The Red Truck Project and Level-Up Village.
13. CR154 regulations adopted by the State Education Department expanded the District's requirement to provide translation services at District meetings and in District notifications. Certain translation services are provided by in-house employees and/or through BOCES.
14. Reflects use of health and safety consulting services provided by BOCES. Also, provision is made to participate in the In-District Health & Safety Specialist Program, whereby a safety expert will spend one day per week in-District to focus on building level safety plans, emergency exercises, and specialized training for and consultation to District health and safety personnel.
15. Reflects expense to digitize personnel records, including increased storage requirements.
16. Includes student field trips at certain BOCES programs and student participation fees for events coordinated through BOCES (periodically handled in-house and recorded in object code 437).
17. Includes test scoring for grades 3-8 assessments by Educational Vistas, purchased through BOCES. Decrease is based on actual student counts and testing requirements for 22-23.
18. Provision is made for the purchase through BOCES of the Northwest Evaluation Association's (NWEA) Universal Screening Platform computer-based assessment to provide for comprehensive District student progress monitoring and benchmarking in Reading and Math. The code also includes comprehensive staff training in the NWEA platform.
19. Provision is made for participation in the Student Athlete Leadership Team, a training curriculum for high school students, to enable the mentoring of younger students. Three sessions include: Organization/Life Skills, Sportmanship/Anti-bullying, and Avoiding Alcohol and Substance Abuse. The program is funded through a gift from CASA.
20. The District contractes through Nassau BOCES for BoardDocs, a web-based service that enables the District to enhance aspects of the governance process and communications between Administration, the Manhasset community, and the Board of Education.
21. Provides instructional services for hospitalized students. In 22-23, such services through BOCES are budgeted in 2815 (Health).
22. Includes the costs billed through BOCES of health services for Manhasset resident students attending non-public schools. Increase is based on expense experience in 2021-22.
23. Family ID is a software program to electronically track physical forms and athletic participation.
24. Includes wide area network support, Learning Tech Project planning, Verizon WAN maintenance, and Web Edge assessment data reporting in the parent portal.
25. Participation in the Modern Teacher platform through BOCES was discontinued in 2021-22.
26. In 20-21 and 21-22, Medical Director services were budgeted to be obtained through BOCES. In 21-22, it was determined to contract these services with a private practice and the expense is budgeted in miscellaneous contractual in 22-23. In addition, certain other health services through BOCES are discontinued in 22-23.

MANHASSET UFSD
TAX LEVY AND STATE AID AS PERCENT OF BUDGET

TAX LEVY



STATE AID

*Excludes reimbursement for Intermediate Care Facility and in 10-11 and 11-12 , the MTA Payroll Tax

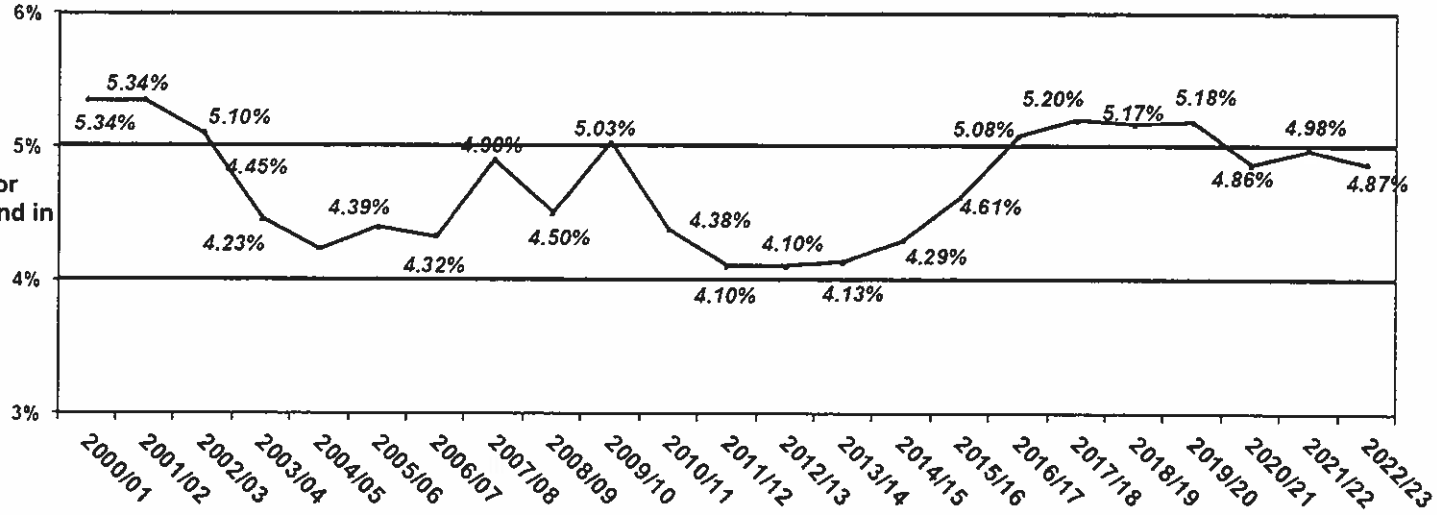


TABLE XVII

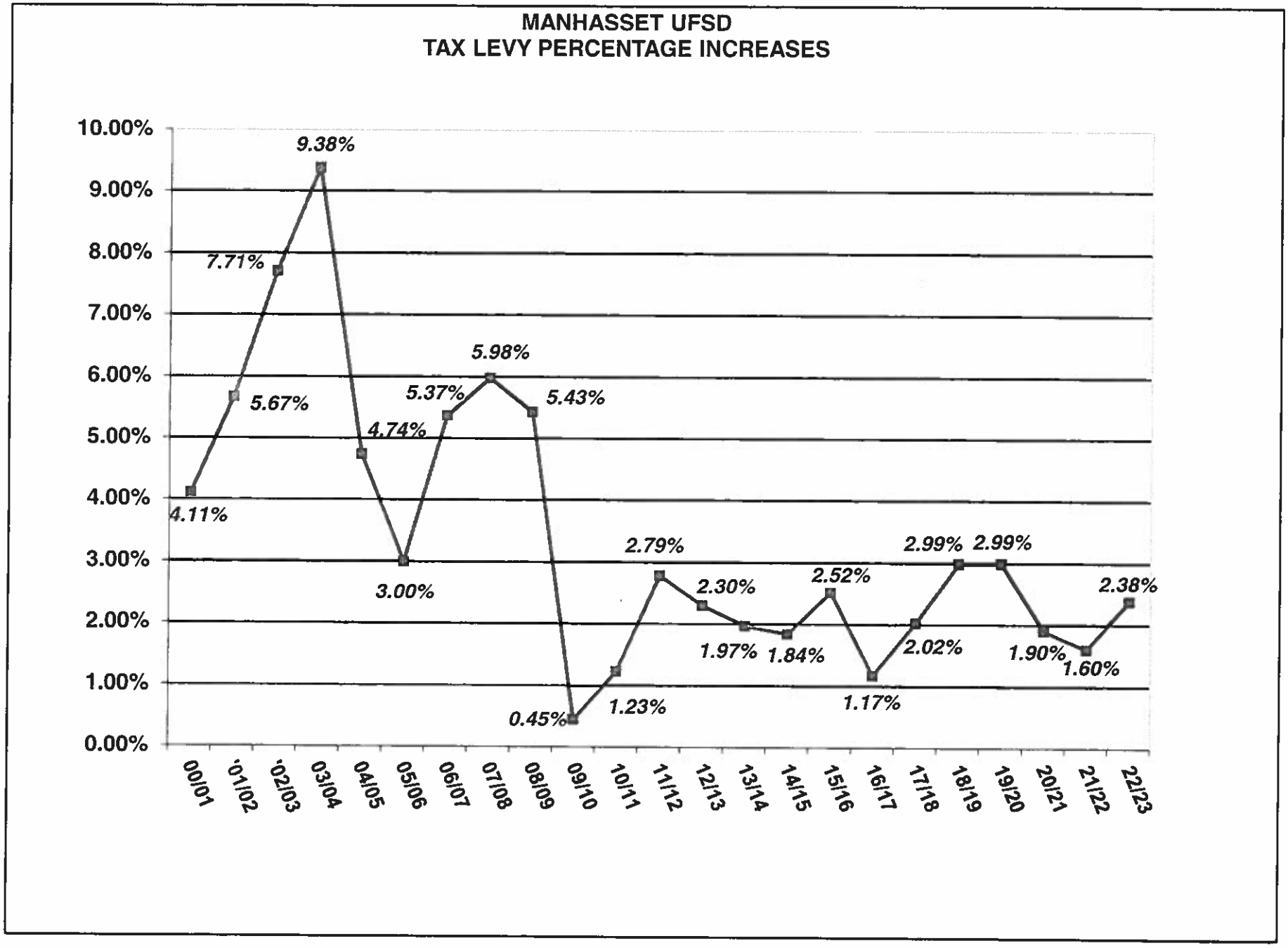

MANHASSET UFSD
TAX LEVY PERCENTAGE INCREASES
10.00%
9.00%
8.00%
7.00%
6.00%
5.00%
4.00%
3.00%
2.00%
1.00%
0.00%
4.11%
5.67%
7.71%
9.38%
4.74%
3.00%
5.37%
5.98%
5.43%
0.45%
1.23%
2.79%
2.30%
1.97%
1.84%
2.52%
1.17%
2.02%
2.99%
2.99%
1.90%
1.60%
2.38%
00/01
'01/02
'02/03
03/04
04/05
05/06
06/07
07/08
08/09
09/10
10/11
11/12
12/13
13/14
14/15
15/16
16/17
17/18
18/19
19/20
20/21
21/22
22/23

TABLE XVIII

NASSAU COUNTY
2021-22 CLASS 1 SCHOOL TAX RATES

		TAX RATE			TAX RATE
1	Hewlett-Woodmere	$3,193	32	Cold Spring Harbor	$2,172
2	Westbury	$3,039	33	Valley Stream 24	$2,171
3	Hempstead	$2,945	34	Roslyn	$2,127
4	Levittown	$2,859	35	Carle Place	$2,119
5	Plainedge	$2,825	36	East Meadow	$2,102
6	Amityville	$2,730	37	Island Trees	$2,087
7	Lynbrook	$2,728	38	Elmont	$2,073
8	Merrick	$2,726	39	Valley Stream 13	$2,045
9	East Rockaway	$2,710	40	Roosevelt	$2,008
10	Baldwin	$2,707	41	Herricks	$1,995
11	Rockville Centre	$2,668	42	Glenwood Landing	$1,949
12	Syosset	$2,649	43	Glen Head	$1,949
13	Woodbury	$2,649	44	Sea Cliff	$1,949
14	Locust Grove	$2,649	45	Mineola	$1,892
15	Seaford	$2,637	46	Brookville	$1,888
16	Bellmore	$2,632	47	Locust Valley	$1,888
17	Wantagh	$2,515	48	Bayville	$1,888
18	Malverne	$2,490	49	NHP-Garden City Park	$1,877
19	Farmingdale	$2,486	50	Floral Park-Bellerose	$1,865
20	Plainview	$2,472	51	Port Washington	$1,820
21	Old Bethpage	$2,472	52	Franklin Square	$1,740
22	North Bellmore	$2,447	53	Uniondale	$1,692
23	Freeport	$2,422	54	Garden City	$1,685
24	North Merrick	$2,418	55	Hicksville	$1,655
25	Massapequa	$2,345	56	Long Beach	$1,578
26	Oceanside	$2,294	57	East Norwich	$1,562
27	Valley Stream 30	$2,230	58	Oyster Bay	$1,562
28	East Williston	$2,212	59	Island Park	$1,552
29	Bethpage	$2,211	60	Great Neck	$1,537
30	West Hempstead	$2,196	61	Lawrence	$1,269
31	Jericho	$2,195	62	**Manhasset**	**$1,265**

DATA FROM NASSAU COUNTY ASSESSOR'S OFFICE

TABLE XIX

MANHASSET UFSD
BUDGETED FACILITIES STAFFING 2022-23

SHELTER ROCK	MUNSEY PARK	SECONDARY & DISTRICT OFFICE	GROUNDS
133,360 sq. ft.	**131,360 sq. ft.**	**270,525 sq. ft.**	**67 Acres**
Head Custodian, 6:15 am-2:45 pm **FTE 1.0** **D**	**Head Custodian, 6:00 am-2:30 pm** **FTE 1.0** **D**	**Head Custodian, 7 am – 4 pm M-W-F** **12-8:30 pm Tues. & Thurs.** **FTE 1.0** **D/N**	**GroundsSupervisor,6-2:30pm** **FTE 1.0** **D**
Cleaner, 3-11:30 pm FTE 1.0 N	Cleaner, 3-11:30 pm FTE 1.0 N	Cleaner, 3-11:30 pm W-F 7 am-3:30 pm Sat. & Sun. D/N FTE 1.0	Grounds Maintainer 6-2:30 pm FTE 1.0 (SR) D
Cleaner, 11am- 7:30 pm FTE 1.0 N	Cleaner, 3:11:30 pm FTE 1.0 N	Cleaner, 3-11:30 pm W-F 9:30 am-6 pm Sat. & Sun. D/N FTE 1.0	Grounds Maintainer, 7-4 p.m. FTE 1.0 (MP) D
Cleaner, 3 –11:30 pm FTE 1.0 N	Cleaner, 3-11:30 pm FTE 1.0 N	Cleaner, 3-11:30 pm FTE 1.0 N	Grounds Maintainer, 6-2:30 pm FTE 1.0 (SS) D
Cleaner, 3-11:30 pm FTE 1.0 N	Cleaner, 3-11:30 pm FTE 1.0 N	Cleaner, 3-11:30pm FTE 1.0 N	Grounds Maintainer, 6-2:30 pm FTE 1.0 (SS) D
Cleaner, 3-11:30 p.m. FTE 1.0 N	Cleaner, 3-11:30 pm FTE 1.0 N	Cleaner, 3-11:30pm FTE 1.0 N	**FTE Days** 5.0 **FTE Nights** 0 **Total FTE** 5.0 **Acre/FTE** 13.4
Cleaner, 3-11:30 pm FTE 1.0 N	Cleaner, 3-11:30 pm FTE 1.0 N	Cleaner, 3-11:30 pm M-F FTE 1.0 N	**Maintenance & Maintenance Help**
		Cleaner, 3-11:30 pm M-F FTE 1.0 N	Maintainer, 6 am - 2:30 pm FTE 1.0 (SR) D
		Cleaner, 3-11:30 pm, M-F FTE 1.0 N	Maintainer, 6 am - 2:30 pm FTE 1.0 (MP) D
		Cleaner, 7 am-4 pm FTE 1.0 D	Maintainer, 3-11:30pm MWF Tu &Th 12-8:30 pm N FTE 1.0 (SS)
		Cleaner, 3-11:30 pm M-F FTE 1.0 N	Maintainer, 6 am-3 pm D FTE 1.0 (SS)
		Cleaner, 3-11:30 pm FTE 1.0 N	Maintainer, 6 am- 3 pm D FTE 1.0 (SS)
		Cleaner 5-11 pm N PTE .7	
FTE Days 1.0 **FTE Nights** 6.0 **Total FTE** 7.0 **Sq.Ft. / FTE** 19,051	**FTE Days** 1.0 **FTE Nights** 6.0 **Total FTE** 7.0 **Sq.Ft. / FTE** 18,766	**FTE Days/Nights** 2.4 **FTE Nights** 11.3 **Total FTE** 13.7 **Sq.Ft. / FTE** 19,746	**FTE Days** 4.0 **FTE Nights** 1.0 **Total FTE** 5.0

TABLE XX

MANHASSET UFSD
DISTRICT TRANPORTATION

School bus transportation is provided for all children in grades Kindergarten - 6; for children in grades 7 - 12, transportation is provided for those living one mile or more from the school attended. Distances are measured in accordance with New York State regulations. Children who require bus transportation because of a temporary physical disability or other illness must submit a written physician's diagnosis to the school nurse. Final approval for granting bus passes for medical reasons rests with the school physician.

Students Attending Nonpublic Schools Outside the District
Students who live in Manhasset and choose to attend private, parochial, or vocational schools located outside the school district are eligible to receive transportation under the same distances governing students attending schools within the district, provided the schools they attend are less than 15 miles from home. Parents of students attending or planning to attend out-of-district schools must apply for transportation in writing by April 1, for the following school year. Families who move into the school district after April 1 must submit a transportation request no later than 30 days after establishing residency. Requests made after these dates must be accompanied by an explanation for the delay.

None of the above applies to a student with disabilities or a student approved for a special education program.

Scope of School Bus Transportation
During the 2021-2022 school year, there were 2908 students "eligible" for school bus services to 41 locations. This included public, private, parochial, vocational, and special education schools

By Huntington Coach:	Schools	Students	By Other Contractors:	Schools	Students
Public Schools	3	2647	Special Ed/Vocational	0	0
Private Schools	19	224	Private/Parochial	1	1
Special Ed/Vocational	18	36			

Currently, 29 full size buses and 25 vans are used for 54 elementary, middle, high school and special education routes that Huntington Coach handles. In addition, Huntington Coach runs 14 late buses to *Shelter Rock (3), Secondary (3), **CAP Program (4), St. Mary's (1), Chaminade (1), Sacred Heart (1) and Friends/Portledge (1). The District utilizes 1 contractor for out-of-district private, parochial, special education, vocational, and BOCES transportation.

* Shelter Rock late buses run 2 afternoons per week.
** CAPP late buses run 3 afternoons per week.

TABLE XXI - 1

MANHASSET UFSD
DISTRICT TRANPORTATION

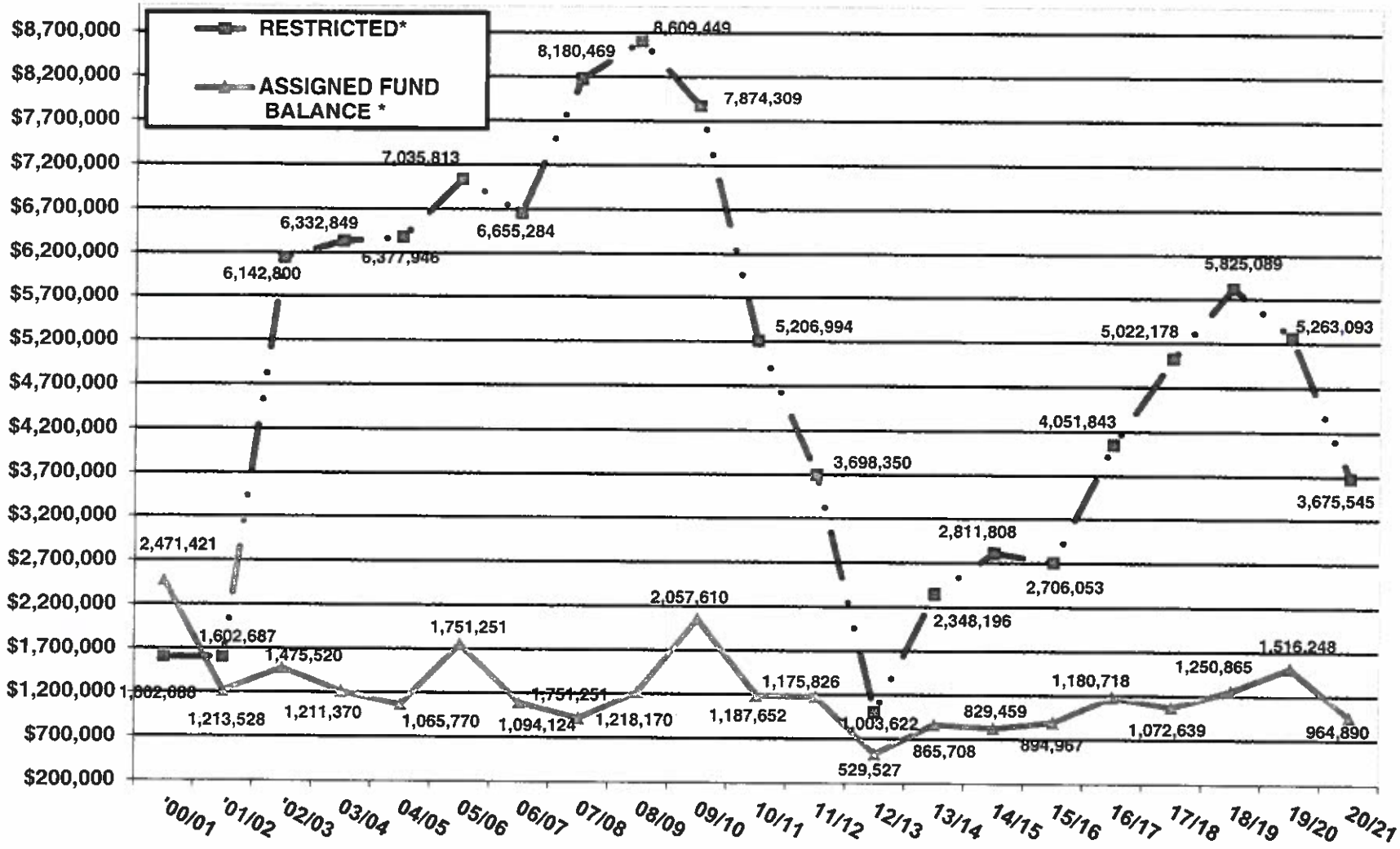
The following chart shows the number of eligible riders for the present year:

By Huntington Coach:	**2021-2022**
Munsey Park	878
Shelter Rock	654
Secondary	1115
	2647
St. Mary's Elementary School	36
St. Mary's High School	1
Our Lady of Grace School	16
Buckley Country Day School	21
Chaminade High School	42
Sacred Heart Academy	14
Friends Academy	26
Portledge School	12
Kellenberg LS & HS	8
Our Lady of Mercy Academy	1
Greenvale School	27
Holy Child Academy	6
Ascent School	1
Barry Tech	11
Vincent Smith School	1
Carman Road School	2
CCA NET	3
Waldorf School	2
Summit School - Upper	1
Brookville CCS	1
Nicholas Center	4
William Spyropoulos School*	1
Holy Martyrs Armenian School	4
Martin De Porres School	2
St. Dominic HS	1
Tiegerman MS	1
Long Island Lutheran*	2
The Academy Charter School*	2
Village School – GN*	1
NSSA - Martin C. Barell School	1
East Woods School	2
Robert Williams School	2
Center for Developmental Disabilities	1
DDI Huntington	1
REACH Academy	1
Roslyn Hilltop Academy	2
BIPS*	1
By Other Contractors:	
Private and Parochial	1
Special Education, Vocation & BOCES	0
	1
TOTAL:	2908

*New for this school year

TABLE XXI - 2

MANHASSET UFSD
GENERAL FUND BALANCE RESTRICTED AND ASSIGNED HISTORICAL



NOTE: See Footnotes on Table XXIV-3 regarding Restricted and Assigned Funds.
*Designations have been changed to conform with GASB Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions adopted by the District in 2011. Excludes Fund Balance Designated for COVID-19 Reopening Plan in 19/20 and 20/21 and Designated for Cybersecurity Attack in 20/21.

TABLE XXII

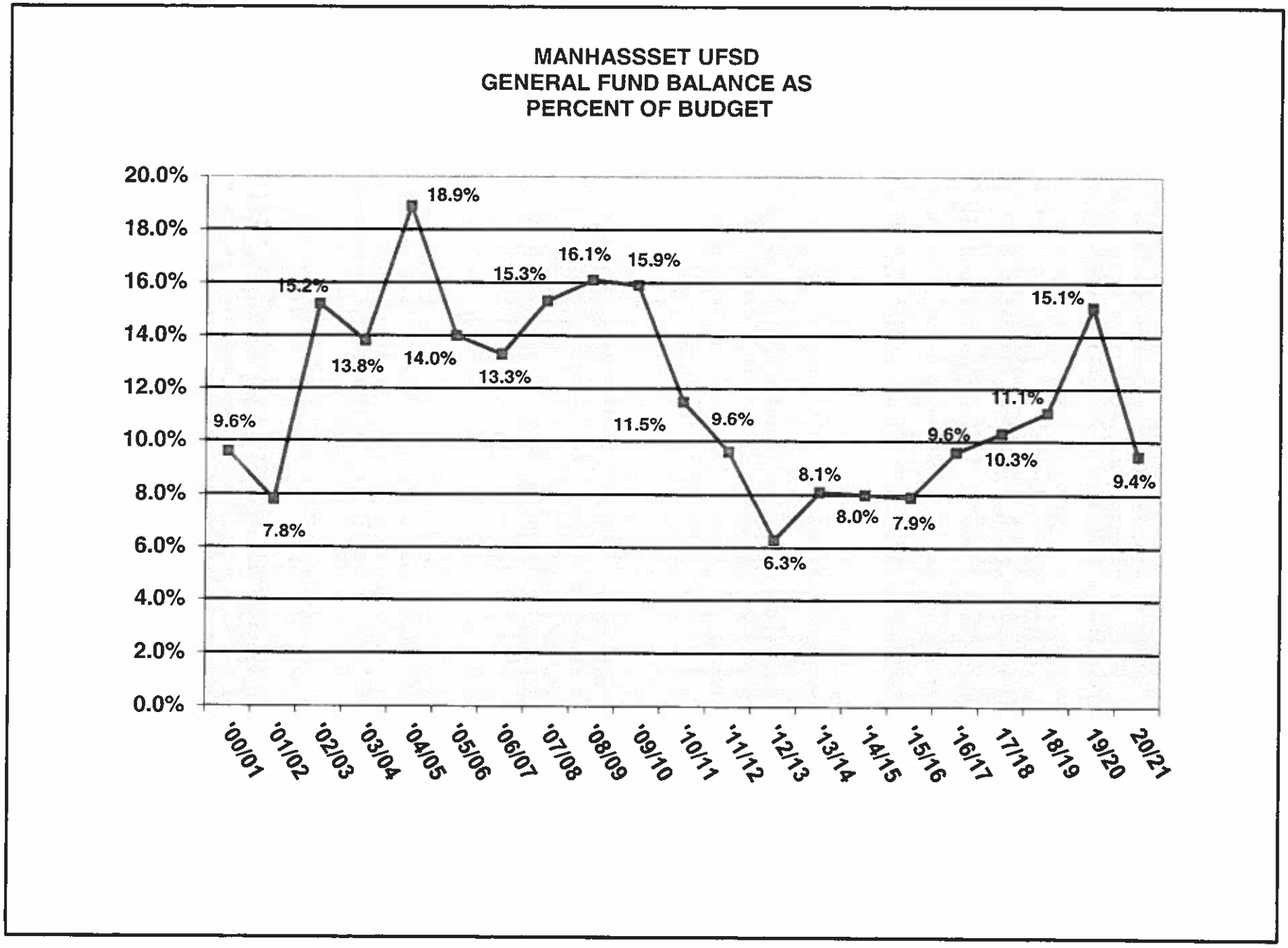

MANHASSSET UFSD
GENERAL FUND BALANCE AS
PERCENT OF BUDGET
20.0%
18.0%
16.0%
14.0%
12.0%
10.0%
8.0%
6.0%
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2.0%
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18/19
19/20
20/21

TABLE XXIII

MANHASSET UFSD
FUND BALANCE AND RESERVES

CUMULATIVE COMPONENTS OF AND CHANGES TO FUND BALANCE FOR THE FISCAL YEAR ENDED JUNE 30, 2019 THROUGH JUNE 30, 2021

	June 30, 2021	June 30, 2020	2021 vs 2020 Inc./(Dec.)	June 30, 2019	2020 vs 2019 Inc./(Dec.)	Cumulative Inc./(Dec.)
General Fund						
Restricted:						
Reserve for Workers' Compensation	$ -	$ -	$ -	$ -	$ -	$ -
Reserve for Retirement Contribution	-	-	-	-	-	-
Reserve for Retirement Contribution - TRS Sub Fund	-	-	-	-	-	-
Reserve for Repairs	279,743	279,737	6	152,277	127,460	127,466
Reserve for Unemployment Insurance	-	-	-	-	-	-
Capital Reserve (2010)	1,216,873	4,913,634	(3,696,761)	5,597,433	(683,799)	(4,380,560)
Capital Reserve (2018)	2,178,929	69,722	2,109,207	68,614	1,108	2,110,315
Nonspendable Fund Balance	-	-	-	6,765	(6,765)	(6,765)
Assigned:						
Designated for Encumbrances	240,823	792,181	(551,358)	655,745	136,436	(414,922)
Designated for subsequent year's expenditures	724,067	724,067	-	595,120	128,947	128,947
Designated for Cybersecurity/COVID-19 Reopening Plan	925,000	4,348,511	(3,423,511)		4,348,511	925,000
Unassigned	4,092,808	4,026,393	66,415	3,979,890	46,503	112,918
Total Fund Balance - General Fund	9,658,243	15,154,245	(5,496,002)	11,055,844	4,098,401	(1,397,601)
Special Aid Fund						
Assigned - unappropriated	-	-	-	-	-	-
School Lunch Fund						
Nonspendable (inventory)	-	-	-	307	(307)	(307)
Assigned - unappropriated	390,969	634,857	(243,888)	527,837	107,020	(136,868)
Total Fund Balance - School Lunch Fund	390,969	634,857	(243,888)	528,144	106,713	(137,175)
Debt Service Fund						
Restricted	183,700	183,147	553	160,290	22,857	23,410
Miscellaneous Special Revenue						
Restricted	523,755	487,084	36,671	-	487,084	523,755
Capital Projects Fund						
Restricted for unspent bond proceeds	755,308	1,862,668	(1,107,360)	1,963,635	(100,967)	(1,208,327)
Restricted for investments in capital assets	-	-	-	-	-	-
Assigned Unappropriated Fund Balance	2,771,051	499,439	2,271,612	905,345	(405,906)	1,865,706
Total Fund Balance - Capital Projects Fund	3,526,359	2,362,107	1,164,252	2,868,980	(506,873)	657,379
Total Fund Balance	**$ 14,283,026**	**$ 18,821,440**	**$ (4,538,414)**	**$ 14,613,258**	**$ 4,208,182**	**$ (330,232)**
General Fund Balance as a Percent of Budget	**9.44%**	**15.05%**		**11.11%**		

See explanatory footnotes on the following pages.

TABLE XXIV-1

MANHASSET UFSD
FUND BALANCE AND RESERVES

COMMENTS ON COMPONENTS OF AND CHANGES TO FUND BALANCE FOR THE FISCAL YEAR AND RESERVE FUNDING PLAN

Definition: A reserve fund is a separate account established by a school district to finance the cost of various objects or purposes of the school district.

General Fund Restricted Fund Balance:

1. Reserve for Workers' Compensation:

Purpose: This reserve may be used to pay for compensation benefits and other expenses authorized by Article 2 of the Workers' Compensation Law and for payment of expenses of administering the self insured program.
Explanation for change: The remaining balance was fully utilized in 2013-14.
Other Comments: This reserve does not require voter approval either to create or expend.
Funding: Due to the District's participation in the Nassau County Workers' Compensation Cooperative as of November 2010 and the subsequent wind-down of tail claims incurred prior to that date, there is no need to add funds to this reserve.

2. Reserve for Retirement Contribution/TRS Sub Fund:
Purpose: This reserve is used to fund retirement contributions payable to ERS--the NYS and Local Employees Retirement System and TRS--the NYS Teachers Retirement System.
Explanation for change: The remaining balance in the reserve was fully utilized in 2013-14.
Other Comments: This reserve fund does not require voter approval either to create or expend.
Funding: Because the District participates in the ERS Stable Contribution Option, it is not anticipated that the District will place additional funds in this reserve at this time. TRS contribution rates are relatively stable and funding the TRS Sub Fund is not anticipated at this time.

3. Reserve for Repairs:
Purpose: This reserve may be used to pay the cost of repairs to capital improvements or equipment of a type which does not recur annually or at shorter intervals.
Explanation for change: The 2019-20 Budget provided for a budgeted transfer of $125,000 into the Repair Reserve, and change also includes earned interest.
Other Comments: This fund was established through voter approval for funding in 1990. Funds may be spent without voter approval, but only after a public hearing, except in emergency situations. In the case of an emergency, expenditures may be authorized by a two-thirds vote of the school Board, but the amount must be repaid to the reserve over the ensuing two years.
Funding/Usage: Voter approval is required to transfer funds to the reserve for repairs. Barring an emergency, at this time it is not anticipated that the repair reserve will be utilized in 2020-21.

4. Reserve for Unemployment Insurance:
Purpose: This reserve may be used to reimburse the State Unemployment Insurance Fund for payments made to claimants.
Explanation for Change: The remaining balance was transferred in 2016-17.
Other Comments: This reserve does not require voter approval either to create or expend.
Funding: The District increased staff in 2014-15 through 2017-18, and unemployment expense during the same period averaged approximately $20,000 in each year Therefore, effective June 30, 2017, it was determined that the District can meet it obligations for unemployment benefits out of budgeted fund and the balance in this reserve was transferred to the 2010 Capital Reserve. It is not anticipated that the District will place additional funds in this reserve at this time.

MANHASSET UFSD
FUND BALANCE AND RESERVES

5. 2010 Capital Reserve:
Purpose: This reserve fund may be used to pay for the cost of any object or purpose for which bonds may be issued.
Explanation for change: On May 18, 2010, the voters approved the establishment of the 2010 Capital Reserve of up to $10 million and the Board funded the account with a $2,118,734 transfer from the Insurance Reserve as of June 2010. On May 17, 2011, voters approved capital projects totaling $2,405,725 to be funded from the 2010 Capital Reserve, together with unassigned fund balance of up to $286,991. Projects were completed during Summer 2012 and in 2013. The balance at June 30, 2013 was fully expended in 2013-14, as all approved capital projects were completed. In June 2014 and October 2014, the Board authorized the transfer of $2 million and $400,000, respectively, to the 2010 Capital Reserve. In June 2015, the Board authorized the transfer of up to $3.5 million to the 2010 Capital Reserve, of which $1,805,170 was transferred as of June 30, 2015. The use of the $2.4 million was authorized by the voters in December 2014 to partially fund $22.6 million in capital projects over the next two years. Of this, $1.75 million was transferred in 2014-15 and $650,000 was transferred in 2015-16. In June 2016, the Board authorized the transfer of up to $2 million into the 2010 Capital Reserve. The actual transfer was $541,307 as of June 30, 2016. In June 2017, the Board authorized the transfer of up to $2,928,500 to the 2010 Capital Reserve. The actual transfer was $1,340,175. In addition, $206,720 was transferred from the Reserve for Unemployment Insurance to the 2010 Capital Reserve, effective June 30, 2017. In June 2018, the Board authorized the transfer of up to $1,500,000 to the 2010 Capital Reserve. The actual transfer was $948,885. In June 2019, the Board authorized the transfer of up to $639,008 to the 2010 Capital Reserve, of which $639,007 was transferred. This completed the funding of the 2010 Capital Reserve to its total authorized amount of $10 million. The voters approved Proposition 2 on the May 21, 2019 ballot to expend $4.925 million of the 2010 Capital Reserve for capital projects, of which $773,860 and $3,696,845 was transferred to the Capital Projects Fund in 2019-20 and 2020-21, respectively. Since its inception, interest earnings are $214,211, and $8,997,338 of the 2010 Capital Reserve has been utilized for capital projects authorized by the voters.
Other Comments: This reserve fund requires voter approval to create and expend. It is likely the District will seek approval in the near term for a new capital project proposition at the May 17, 2022 vote.
Funding: The 2010 Capital Reserve has been fully funded.

6. 2018 Capital Reserve:
Purpose: This reserve fund may be used to pay for the cost of any object or purpose for which bonds may be issued.
Explanation for change: On May 15, 2018, the voters approved the establishment of the 2018 Capital Reserve of up to $10 million, with a maximum funding term of 10 years. In June 2019, the Board approved a transfer of up to $750,000 to the 2018 Capital Reserve, of which $68,614 was transferred. In June 2020, the Board approved a transfer of up to $5 million to the 2018 Capital Reserve, of which $0 was transferred. In June 2021, the Board approved a transfer up to $5 million to the 2018 Capital Reserve, of which $2,109,205 was transferred.
Other Comments: This reserve requires voter approval to create and expend. It is likely the District will seek approval for a new capital project proposition at the May 17, 2022 vote.
Funding: The 2018 Capital Reserve will be funded generally through the transfer of surplus money, if any, from the District's General Fund unappropriated fund balance that may be available at the end of each fiscal year.

General Fund Nonspendable Fund Balance:
Purpose: Nonspendable fund balance is reserved for prepaid expenses at June 30, 2019, expended in 2019-2020.

General Fund Assigned Fund Balance:

1. Unappropriated Fund Balance - Designated for Encumbrances:
Purpose: Reserved for payment to vendors whose invoices have not yet been received.
Explanation for change: The dollar amount of payments to vendors estimated to be open for payment at the end of the school year fluctuates.

2. Appropriated Fund Balance - Designated for Subsequent Year's Expenditures:
Purpose: To be used for tax levy reduction in the next fiscal year.
Explanation for change: The 2019-20 budget applied $595,120 to the respective tax levy. The 2020-21 and 2021-22 budgets applied $724,067 to the respective tax levy.
Funding: The District evaluates the need for designations for subsequent year's expenditures in concert with the annual budget process.

MANHASSET UFSD
FUND BALANCE AND RESERVES

General Fund Unassigned Fund Balance:

Purpose: This amount is the unallocated portion of the District's fund balance. NYS Real Property Tax Law permits the retention of up to 4% of the current budget as unassigned.
Other Comments: At June 30, 2019, the District's unassigned fund balance is at the statutory maximum of 4%.The District's unassigned fund balance at June 30, 2020 was $4,026,393 after the designation of $4,348,511 of unassigned fund balance as assigned for the specific purpose of covering the expenses associated with the COVID-19 Reopening Plan in 2020-21. These unanticipated expenses were not provided for in the general fund budget for 2020-21. This assigned and designated fund balance was 4.32% of next year's budget. After such designation, unassigned fund balance of $4,026,393 was 4% of next year's budget. Actual expenditures related to the 2020-21 COVID-19 Reopening Plan were $4,210,003. The District's unassigned fund balance at June 30, 2021 is $4,092,808 after the designation of $925,000 of unassigned fund balance as assigned for the specific purpose of covering the expenses associated with the COVID-19 Reopening Plan in 2021-22 and to enhance systems security in the wake of the cybersecurity attack in September 2021.
Funding: The District intends to maintain Unassigned Fund Balance at the statutory maximum of 4% of current budget.

Other Funds:
Special Aid Fund:

Purpose: The fund is used to account for activities using specific revenue sources, including Federal and State grants that are legally restricted to expenditures for specified purposes.

School Lunch Fund:
Purpose: The fund is used to account for the activities of the District's school lunch activities.
Other Comments: The assigned unappropriated fund balance must be utilized in support of the school program and may include equipment upgrades and cafeteria renovations. Fund balance at June 30, 2019, 2020 and 2021 was approximately 3.69, 4.45 and 4.01 months average expenditure, respectively.
Funding: Federal regulations limit the net cash resources to be retained by the school lunch fund to 3 months average expenditure and requires a plan to expend excess funds. In 2021-22, the District plans to:

1. Purchase of pre-approved equipment items including ranges and ovens, refrigeration equipment, food preparation equipment, food warmers and service equipment.
2. Equipment repairs and service.
3. Equipment rental.
4. Materials and supplies.
5. To pay salaries for Cafeteria Monitors who have monitoring duties integral to the food service program in each of the District's elementary cafeterias.

Debt Service Fund:
Purpose: The fund is used to account for the proceeds of debt issuance, including interest earned on such proceeds. These monies must be used to pay the debt service of the obligations from which they originate.
Explanation for change: The debt service fund increased from $22,857 in 2019-20 and $553 in 2020-21, primarily allocated interest.

Capital Projects Fund:

Purpose: The fund is used to pay for certain specific capital projects authorized by the voters.
Explanation for change: On December 3, 2014, the District voters approved a Capital Projects Bond Referendum for projects totaling $22,690,870, which was funded by up to $19,493,194 of bonds and a transfer from the general fund of $466,676, $2.4 million of 2010 Capital Reserve funds and a $250,000 gift from the Manhasset School Community Association. On May 21, 2019, the voters approved a capital projects proposition for $5,830,000 to be funded from a transfer from the 2010 Capital Reserve ($4,924,625), a transfer from general fund unassigned fund balance in 2018-19 ($811,000) and gifts from the community ($94,345). On May 18, 2021, the voters approved a capital projects proposition to be funded by a transfer of $1,917,685 from the general fund unassigned fund balance to the Capital Projects fund. The net change in fiscal 2020 is a decrease of $506,873, due to expenditures of $1,340,249 pursuant to the 2014 Capital Projects Bond Referendum, the 2018 Smart Schools Bond Act, construction of security vestibules and the 2019 Capital Projects, offset by grants of $57,216 related to New York State's Smart Schools Bond Act, a transfer from the 2010 Capital Reserve of $773,860 pursuant to the 2019 Capital Projects Proposition and earned interest. The net change in fiscal 2021 is an increase of $1,164,252. This net increase is primarily due to transfers from the general fund of $3,696,845 pursuant to the 2019 Capital Projects proposition and $1,917,685 pursuant to the 2021 Capital Projects proposition approved by the voters on May 18, 2021, less expenditures of $4,450,278 pursuant to the 2014 Capital Projects Bond Referendum, the 2019 Capital Projects proposition and the 2021 Capital Projects proposition.

Nassau County Districts
July 1, 2020 Fund Balance as Percentage of 20-21 Actual Revenue and Actual Expenditures

Rank (By % GFE)	District	20-21 General Fund Actual Revenue	20-21 General Fund Actual Expenditures	Fund Balance 7/1/2020	FB As % of Actual Revenue	FB As % of Actual Expenditures
1	Hewlett-Woodmere	124,206,748	117,369,597	65,628,923	52.8%	55.9%
2	Jericho	126,190,358	128,597,332	59,083,542	46.8%	45.9%
3	East Rockaway	40,677,516	37,991,243	15,812,534	38.9%	41.6%
4	Freeport	174,236,359	171,109,770	67,612,421	38.8%	39.5%
5	Plainedge	93,180,589	94,924,976	33,602,935	36.1%	35.4%
6	Westbury	144,472,444	145,190,924	50,072,977	34.7%	34.5%
7	Lynbrook	87,876,973	86,973,533	29,499,138	33.6%	33.9%
8	Garden City	118,783,195	114,868,688	37,395,777	31.5%	32.6%
9	Baldwin	132,424,659	126,067,059	40,900,925	30.9%	32.4%
10	Glen Cove City	92,232,003	88,516,162	27,316,140	29.6%	30.9%
11	Seaford	71,586,190	68,224,309	20,380,888	28.5%	29.9%
12	Roosevelt	100,517,403	102,012,045	28,971,974	28.8%	28.4%
13	Great Neck	236,349,222	230,071,310	65,015,171	27.5%	28.3%
14	Roslyn	116,173,223	108,373,448	30,399,196	26.2%	28.1%
15	West Hempstead	62,153,099	61,325,786	16,964,303	27.3%	27.7%
16	Oceanside	156,760,138	149,232,093	41,056,473	26.2%	27.5%
17	Levittown	213,083,014	199,080,535	53,778,945	25.2%	27.0%
18	Locust Valley	88,946,543	89,641,799	23,305,774	26.2%	26.0%
19	Carle Place	52,634,308	50,404,278	12,884,553	24.5%	25.6%
20	All Nassau Districts	6,178,206,519	6,069,729,440	1,508,776,064	24.4%	24.9%
21	Long Beach City	148,415,750	146,753,249	35,896,521	24.2%	24.5%
22	North Shore	107,711,229	111,056,291	25,951,850	24.1%	23.4%
23	Oyster Bay	58,996,392	58,660,462	13,338,463	22.6%	22.7%
24	Farmingdale	169,102,151	171,676,887	36,631,525	21.7%	21.3%
25	Bethpage	88,287,313	88,307,195	18,688,383	21.2%	21.2%
26	Hicksville	136,427,544	133,523,251	27,148,385	19.9%	20.3%
27	Herricks	119,077,405	119,981,190	24,365,110	20.5%	20.3%
28	East Meadow	200,444,028	204,896,053	41,523,590	20.7%	20.3%
29	Plainview-Old Bethpage	155,738,491	156,511,071	31,360,203	20.1%	20.0%
30	Uniondale	210,480,252	205,277,189	40,660,046	19.3%	19.8%
31	Malverne	59,182,922	59,139,224	11,677,888	19.7%	19.7%
32	Syosset	234,486,126	237,278,590	46,757,968	19.9%	19.7%
33	Massapequa	204,734,598	207,025,177	40,259,576	19.7%	19.4%
34	Mineola	107,444,000	93,338,273	16,206,372	15.1%	17.4%
35	Island Trees	66,899,237	65,372,350	11,113,701	16.6%	17.0%
36	East Williston	62,267,280	61,243,344	9,376,124	15.1%	15.3%
37	**Manhasset**	**100,527,571**	**106,023,573**	**15,154,246**	**15.1%**	**14.3%**
38	Rockville Centre	119,575,850	117,288,678	14,032,853	11.7%	12.0%
39	Port Washington	162,580,197	161,843,530	18,515,390	11.4%	11.4%
40	Lawrence	102,944,494	93,296,824	8,902,413	8.6%	9.5%
41	Wantagh	82,038,534	78,903,760	6,239,703	7.6%	7.9%
42	Hempstead	230,983,073	221,510,093	13,464,225	5.8%	6.1%

Source: Nassau BOCES 55th Annual Study of School Costs Extracted from Form ST-3

TABLE XXV

IV. NASSAU COUNTY DEPARTMENT OF ASSESSMENT

EXEMPTION IMPACT STATEMENT

NYS BOARD OF REAL PROPERTY SERVICES
LOCAL GOVERNMENT EXEMPTION IMPACT REPORT

(for local use only -- not to be filed with NYS Board of Real Property Services)

Date: 02/09/2022

Taxing Jurisdiction: 28

Fiscal Year Begining: 2022

School District: 282206 Manhasset

Total equalized value in taxing jurisdiction: 9,825,351,700

Exemption Code (Column A)	Exemption Description (Column B)	Statutory Authority (Column C)	Number of Exemptions (Column D)	Total Equalized Value (Column E)	Percentage of Value Exempted (Column F)
12100	NYS - GENERALLY	RPTL 404(1)	1	142,800	0.00%
12350	PUBLIC AUTHORITY - STATE	RPTL 412	24	54,057,000	0.55%
13100	CO - GENERALLY	RPTL 406(1)	24	38,902,500	0.40%
13500	TOWN - GENERALLY	RPTL 406(1)	29	62,572,500	0.64%
13650	VG - GENERALLY	RPTL 406(1)	28	37,890,900	0.39%
13800	SCHOOL DISTRICT	RPTL 408	9	125,635,000	1.28%
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	19	29,672,800	0.30%
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	2	1,514,700	0.02%
18080	MUN HSNG AUTH-FEDERAL/MUN AIDE	PUB HSNG L 52(3)&(5)	1	6,600,300	0.07%
19950	MUNICIPAL RAILROAD	RPTL 456	9	5,318,300	0.05%
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	2	3,065,000	0.03%
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	1	3,278,000	0.03%
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	4	39,532,800	0.40%
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	12	14,366,600	0.15%
26300	INTERDENOMINATIONAL CENTER	RPTL 430	23	128,437,200	1.31%
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	3	6,298,400	0.06%
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	2	668,500	0.01%
40120	Class one reassessment-Nassau	RPTL 485-B	5241	2,607,446,000	26.54%
41124	ALT VET-NON-COMBAT - SCHOOL	RPTL 458-A	206	6,162,000	0.06%
41134	ALT VET - COMBAT - SCHOOL	RPTL 458-A	98	4,950,000	0.05%
41144	ALT VET - DISABILITY - SCHOOL	RPTL 458-A	27	2,621,000	0.03%
41164	COLD WAR VETERAN - SCHOOL		27	405,000	0.00%
41174	COLD WAR VET DISABILITY SCHOOL		1	62,000	0.00%
41680	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c	73	15,155,000	0.15%
41800	PERSONS AGE 65 OR OVER	RPTL 467	28	8,911,000	0.09%
41834	ENHANCED STAR	RPTL 425	195	31,057,210	0.32%
41854	BASIC STAR	RPTL 425	1214	84,848,200	0.86%
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	270,000	0.00%
44220	HOME IMPROVEMENTS NEW	RPTL 421-f	352	50,434,000	0.51%
48660	HOUSING DEVELOPMENT FUND CO	P H FI L 577,654-a	3	22,840,200	0.23%
	Totals:		**7659**	**3,393,114,910**	**34.53%**