Manhasset Public Schools

2023 - 2024

Proposed Budget

May 16, 2023

MANHASSET UFSD
PROPOSED BUDGET 2023- 2024
SUMMARY OF APPROPRIATIONS, REVENUES AND TAX LEVY

	BUDGET 2022-23	PROPOSED BUDGET 2023-24	$ VARIANCE	PERCENT VARIANCE	PERCENT OF 2022-23 BUDGET
GENERAL FUND APPROPRIATION	104,596,962	107,733,004	$ 3,136,042	3.00%	**100%**
Less:					
Estimated Revenue					
State Aid	5,094,178	5,244,187	150,009	2.94%	
Total State Aid	5,094,178	5,244,187	150,009	2.94%	**4.87%**
Other Tax Items, Including Payments in Lieu of Taxes	1,583,764	1,600,532	16,768	1.06%	
Reimbursement from State for Intermediate Care Facility/Children's Residential Project	398,992	239,874	(159,118)	-39.88%	
Transfer from Manhasset Public Library for Debt Service	1,026,500	1,023,125	(3,375)	-0.33%	
Other Revenue	1,427,812	1,757,944	330,132	23.12%	
Total Other Revenue	4,437,068	4,621,475	184,407	4.16%	**4.29%**
Total Revenue	9,531,246	9,865,662	334,416	3.51%	
Assigned Fund Balance - Designated for Tax Levy	724,067	724,067	-	0.00%	**0.67%**
Total Estimated Revenue and Assigned Fund Balance	10,255,313	10,589,729	334,416	3.26%	
Amount to be Raised by Real Property Tax	$ 94,341,649	$ 97,143,275	$ 2,801,626	2.97%	**90.17%**

MANHASSET UFSD
2023 - 2024 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	$ 9,870,059		$ 1,064,516		
Healthcare Declination Expense	335,500		5,100		
Retiree Healthcare Expense	4,585,269		650,892		
Medicare Reimbursement	1,500,000		100,000		
Total Healthcare Expenses	**16,290,828**		**1,820,508**		**1.74%**
Teacher Retirement System Contributions	4,566,056		(184,920)		
Employee Retirement System Contributions	1,112,450		178,737		
Total Retirement System Contributions	**5,678,506**		**(6,183)**		**-0.01%**
MEA Benefits Trust/MASA/Cabinet 403b Contributions	378,412		(3,876)		0.00%
Payroll Taxes	4,085,565		55,342		0.05%
All Other Benefit Expenses	554,660		(31,602)		-0.03%
Total Benefits	**26,987,971**	**25%**	**1,834,189**	**58%**	**1.75%**
Compensation - MEA 23-24 Increment/Raise	35,976,391		1,030,132		
Compensation - MESPA 23-24 Increment/Raise	8,293,326		218,257		
Compensation - MASA 23-24 Raise	3,108,135		49,991		
Compensation - Administration and Confidentials 23-24 Raise	2,914,783		65,903		
Total Compensation - Increment and Raise	**50,292,635**		**1,364,283**		**1.33%**
Compensation - Net Decrease to Staff	(38,261)		(38,261)		-0.04%
Net Change in Staff Mix, Including Retirements and Allocations to Grants			(876,564)		-0.84%
Increase in Compensation - Non-Contractual	4,659,904		171,195		0.16%
Total Compensation, Adds to Staff, Change in Staff Mix	**54,914,278**	**51%**	**620,654**	**20%**	**0.61%**
Information Technology	3,145,987		270,534		0.26%
Curriculum and Instruction - other than compensation	500,490		63,090		0.06%
Contract Transportation	5,608,032		(71,331)		-0.07%
Special Education	4,611,142		310,696		0.30%
Pupil Services	700,390		41,263		0.04%
Debt Service and TAN Interest	4,036,315		130,992		0.13%
Facilities Other than compensation	3,409,368		93,715		0.09%
Transfer to Repair Reserve			(125,000)		-0.12%
All other items included in the budget	3,819,030		(32,761)		0.03%
	25,830,755	**24%**	**681,199**	**22%**	**0.65%**
2023-24 Proposed Budget	**$ 107,733,004**		**$ 3,136,042**		**3.00%**

MANHASSET UFSD
2023 - 2024 COMPONENTS OF PROPOSED BUDGET AND TAX LEVY INCREASE

Components of Proposed Tax Levy Increase:	Proposed Tax Levy	Increase (Decrease)	% of Tax Levy Increase
2023-24 Proposed Budget	**$ 107,733,004**	**$3,136,042**	**3.32%**
Revenue Other Than Property Taxes:			
State Aid	5,244,187	150,009	
Total State Aid	5,244,187	150,009	
Reimbursement from State for Intermediate Care Facility/Children's Residential Project	239,874	(159,118)	
Other Tax Items, Including Payments in Lieu of Taxes (see iv)	1,600,532	16,768	
Transfer from Manhasset Public Library for Debt Service	1,023,125	(3,375)	
Other Revenue	1,757,944	330,132	
Total Revenue Other Than Property Taxes	9,865,662	334,416	
Assigned Fund Balance - Designated for Tax Levy	724,067	0	
Estimated Revenues and Applied Fund Balance	10,589,729	334,416	**-0.35%**
2023-24 Proposed Tax Levy	**$ 97,143,275**	**$ 2,801,626**	**2.97%**
Fifteen 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 Budget Increase			2.23%
2023-24 Proposed Budget Increase			3.00%
Fifteen Year Average - Budget Increase			**1.98%**
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
2023 - 2024 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 Tax Levy Increase	2.38%
2023-24 Proposed Tax Levy Increase	2.97%
Fifteen Year Average - Tax Levy Increase	**2.07%**

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

The Proposed Budget

Benefits:

25% of the budget and 58% of the budget increase is attributable to increases in benefits, primarily healthcare. Family health insurance premiums are projected to increase 14.9% in 23-24, on a budget to budget basis. In addition, TRS retirement system contributions decreased 4% as a result of a decrease in the actuarially required contribution from 10.29% in 22-23 to 9.76% in 23-24. This is offset by an increase in ERS retirement system contributions from 10.97% to 12.10%.

Compensation:

51% of the budget and 20% 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 $1,030,132. The MEA step averages 1.83% in 23-24. The MEA raise is 1.00% in 23-24.

The total budgeted increase in MESPA (support personnel) compensation for contractual step increases is $218,257. The MESPA step averages 1.87% in 23-24 The MESPA raise is 1.0% in 23-24.

The total budgeted increase in MASA (administrative personnel) is $49,991 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 $65,903, and averages 1 to 2%, with higher raises for certain positions.

Net Additions to Staff:

The District's budget reflects net staff increase of 3.11 FTEs budget-to-budget District-wide, including a net decrease of 4.43 FTE teachers, primarily 4.83 elementary classroom teachers and specialists due to enrollment variations, and a net increase of .4 FTE at the Secondary School, also based on enrollment variations; a net increase of 1.32 FTE Support personnel, including the hiring of a .5 FTE cleaner at the Secondary School to clean the cafeteria during lunch periods and a 1.0 FTE Secondary School Library teaching assistant, and the addition of a 0.13 FTE school nurse to fully staff the nurses' offices at St. Mary's during lunch. Details on the net changes 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.

MANHASSET UFSD
2023 - 2024 COMPONENTS OF PROPOSED BUDGET AND TAX LEVY INCREASE

Contract Transportation

The State-mandated transportation inflation factor assumed for 23-23 was 4.4% and the actual increase was 6.3%. The inflation factor assumed in 23-24 is 5.6%. The actual rate will be set as of May 31, 2023. In 22-23, provision was 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. This is maintained in 23-24. The District's current transportation provider has declined to renew its contract for 2023-24. Therefore, the District has issued a Request for Proposals (RFP) in hopes of securing necessary transportation services (home to school, athletics, field trips and summer) on a multi-year basis, if possible, commencing with 2023-24 and thereafter. An RFP was issued in April 2023 and is structured to obtain pricing for each of one year, three year or five year alternatives. The RFP will be awarded in the manner that serves the best interests of the District. The award of multi-year contracts is subject to and conditioned upon the approval of the Manhasset UFSD voters, through their vote on the 2023-24 budget on May 16, 2023. This budget reflects the estimated costs of the first year of a 3-year contract with a total 3 year cost of $16,851,970.

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. The total number of students budgeted to attend out-of-district schools increased from 28 to 32, based on student needs. In addition, the District's consortium contract with various contract therapy service providers expires June 30, 2023, and the District anticipates a significant increase in costs, averaging 18%.

Pupil Services:

Pupil services includes school counseling, the health offices, school psychologists and social workers. In 22-23, the District joined the Nassau BOCES Mental Health Consortium and participates in the Cohen's Children's Northwell School Mental Health Partnership. In 22-23, these services were paid through a COVID-related federal grant. In 23-24, the services are paid through the general fund.

Debt Service :

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%. In December 2022, the voters approved a Capital Projects Bond Referendum for projects totaling $43,996,484 to be funded by up to $43,926,484 of bonds, and a grant of $70,000. The District plans to issue bonds or bond anticipation notes to fund the initial phase of projects expected to start in 23-24, and the estimated first payment due in June 2024 is reflected in the 23-24 budget at an assumed net interest cost of 3.79%.

Facilities:

The increase in the Facilities budget is primarily due to increased utility costs. The 22-23 budget included a budgeted 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. Because the 23-24 Budget is under stress due to costs of health insurance, among other items, the District is unable to budget this transfer in 23-24.

State Aid and Other Revenue:

The increase in State Aid is primarily attributable to an increase in Foundation Aid, other expense-based aids. Other revenue increases include an increase in income income.

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 $9.63 million to reduce the tax levy. In addition, in 2023-24, the District will apply $724,067 to reduce the tax levy.

MANHASSET UFSD
PROPOSED BUDGET 2023-2024
PROPERTY TAX REPORT CARD

	Budgeted 2022-23	Proposed Budget 2023-24	Percent Change
Total Budgeted Amount, Not Including Separate Propositions	$ 104,596,962	$ 107,733,004	3.00%
A. Proposed Tax Levy to Support the Total Budgeted Amount Net of Reserve[1]	94,341,649	97,143,275	
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)	94,341,649	97,143,275	2.97%
F. Permissable Exclusions to the School Tax Levy Limit	2,601,143	2,831,339	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions[3]	91,740,507	94,311,937	
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)	91,740,506	94,311,936	
I. Difference: (G-H) (Negative Value Requires 60% Voter Approval)[2]	1	1	
Public School Enrollment	3,029	3,038	0.30%
Consumer Price Index			8.00%

[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 2023-24, includes any carryover from 2022-23 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2022-23	Estimated 2023-24
Adjusted Restricted Fund Balance	2,020,926	2,021,000
Assigned Appropriated Fund Balance	1,314,267	724,067
Adjusted Unrestricted Fund Balance	4,188,415	4,309,320
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	4.00%

MANHASSET UFSD
PROPOSED BUDGET 2023-2024
PROPERTY TAX REPORT CARD

Schedule of Reserves

Reserve Type	Reserve Name	Reserve Description	3/31/23 Actual Balance	6/30/23 Estimated Balance	Intended Use of Reserve in the 2023-24 School Year
Capital	2010 Capital Reserve Fund	For the cost of any object or purpose for which bonds may be issued.	$316,923	$320,000	None at this time
Capital	2018 Capital Reserve Fund	For the cost of any object or purpose for which bonds may be issued.	$1,299,249	$1,325,000	None at this time
Repair	Repair Reserve	For the cost of repairs to capital improvements or equipment	$404,754	$405,000	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 2023-2024
PROPERTY TAX REPORT CARD

Total Budgeted Amount is the total amount of the approved general fund budget for 2022-23 and the total amount of the proposed general fund budget for 2023-24.

Proposed Tax Levy to Support the Total Budgeted Amount is the actual tax levy for 2022-23 and proposed tax levy for 2023-24, 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 2022-23 and the proposed tax levy for 2023-24.

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 1.0039% in 2022-23 and 1.0075% in 2023-24, 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 2.00% in 22-23 and 2.0% in 2023-24.

Difference is the amount under or over the Allowable Tax Levy Limit. The 2023-24 calculation yields a maximum allowable tax levy increase of 2.97%. Under this scenario, because the proposed tax levy is equal to the maximum allowable increase, the voter threshold necessary for approval of the 2023-24 budget is a simple majority.

Public School Enrollment is the number of children enrolled in the district on the date in October 2022 specified by the New York State Education Department and number of children anticipated to be enrolled for 2023-24, as detailed on Tables I and II in the Appendix to this document.

Consumer Price Index is the percentage increase from January 1, 2022 to December 31, 2022.

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 2022-23, the District applied $724,067, and in 2023-24, 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 2023-24 budget, in accordance with the guidelines of Section 1318.

Reserves:

2010 Capital Reserve: There are no known intended uses of this reserve at this time.

2018 Capital Reserve: There are no known intended uses of this reserve at this time.

Repair Reserve: There are no known intended uses of this reserve at this time.

MANHASSET UFSD
PROPOSED BUDGET 2023 - 2024
DETAILS OF THE CALCULATION OF THE TAX LEVY CAP

	Calculation of Maximum Allowable Tax Levy	Components of Maximum Allowable Tax Levy Increase
Prior Year (2022-23) Tax Levy	$ 94,341,649	
Tax Base Growth Factor Determined by NYS Office of Real Property Services	1.0075	
Adjusted Tax Levy Base	95,049,211	707,562
ADD: 2022-23 Payments In Lieu of Taxes (PILOTs) - see footnotes below	1,583,764	1,583,764
Subtract: Prior Year (2022-23) Exclusions:		
Tax Levy for Capital Expenditures:		
Debt Service/Transfer to Capital Projects	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)
Adjusted Prior Year (2022-23) Tax Levy	94,031,832	
Allowable Growth Factor Determined by NYS Office of State Comptroller	1.0200	
	95,912,469	1,880,637
SUBTRACT: 2022-23 Payments In Lieu of Taxes (PILOTs) - see footnotes below	(1,600,532)	(1,600,532)
Tax Levy Limit Before Current Year Exclusions	94,311,937	
Add: Current Year (2023-24) Exclusions:		
Tax Levy for Capital Local Expenditures:		
Debt Service/Local Capital Expenditures	2,655,536	
Less Building Aid	(199,008)	
District Share of BOCES Capital Expenditures	99,157	
Energy Performance Contract	275,654	
	2,831,339	2,831,339
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	2,831,339	
2023-24 Tax Levy Limit, Adjusted for Transfers, Plus Exclusions (i.e., 2023-24 Maximum Allowable Tax Levy)	**$ 97,143,276**	
2023-24 Maximum Allowable Tax Levy $ Increase		**$ 2,801,627**
Maximum Allowable Tax Levy to Tax Levy % Increase		**2.97%**
Resulting 2023-24 Budget to Stay Within Maximum Allowable Tax Levy Increase, After Accounting for Other Revenues and Assigned Appropriated Fund Balance	**$ 107,733,005**	
Resulting $ Increase from Prior Year Budget to Stay Within Maximum Allowable 2023-24 Budget Increase, After Accounting for Other Revenues and Assigned Appropriated Fund Balance		**$ 3,136,043**
Maximum Allowable Budget to Budget % Increase		**3.00%**

MANHASSET UFSD
PROPOSED BUDGET 2023 - 2024
DETAILS OF THE CALCULATION OF THE TAX LEVY CAP

Actual 2023-24 Proposed Tax Levy	**$ 97,143,275**	
Difference Between Tax Levy Limit, Plus Exclusions and Proposed Tax Levy		**$1**
Actual 2023-24 Proposed Budget	**$ 107,733,004**	
Difference Between Resulting 2023-24 Budget to Stay Within Maximum Allowable Tax Levy Increase, After Accounting for Other Revenues and Assigned Fund Balance, and 2023-24 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, 2022 was 8.0%. Thus, the allowable growth factor for 2023-24 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 (2023-24) 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 2023-24, this exclusion does not apply to either TRS or ERS, where the TRS contricution rates decreased from 10.29% to 9.76% and the ERS contribution rates increased from 10.97% to 12.10%.

Maximum Allowable Tax Levy Increase: The calculation yielded a maximum allowable tax levy increase of 2.97% or $2,801,627 and the proposed tax levy increase is 2.97% or $2,801,626. 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 2023- 2024
SUMMARY OF APPROPRIATIONS, REVENUES AND TAX LEVY

	BUDGET 2022-23	CONTINGENT BUDGET 2023-24	$ VARIANCE	PERCENT VARIANCE
GENERAL FUND APPROPRIATION	104,596,962	104,931,378	$ 334,416	0.32%
Less:				
Estimated Revenue				
State Aid	5,094,178	5,244,187	150,009	2.94%
Total State Aid	5,094,178	5,244,187	150,009	2.94%
Other Tax Items, Including Payments in Lieu of Taxes	1,583,764	1,600,532	16,768	1.06%
Reimbursement from State for Intermediate Care Facility/Children's Residential Project	398,992	239,874	(159,118)	-39.88%
Transfer from Manhasset Public Library for Debt Service	1,026,500	1,023,125	(3,375)	-0.33%
Other Revenue	1,427,812	1,757,944	330,132	23.12%
Total Other Revenue	4,437,068	4,621,475	184,407	4.16%
Total Revenue	9,531,246	9,865,662	334,416	3.51%
Assigned Fund Balance - Designated for Tax Levy	724,067	724,067	-	0.00%
Total Estimated Revenue and Assigned Fund Balance	10,255,313	10,589,729	334,416	3.26%
Amount to be Raised by Real Property Tax	$ 94,341,649	$ 94,341,649	$ -	0.00%

MANHASSET UFSD
PROPOSED 2023-2024 REVENUE
DETAILS OF STATE AID AND OTHER REVENUE

	2022-23 Budget	2023-24 Proposed Budget	$ Variance	% Variance
STATE AID:				
State Aid - Foundation Aid	$ 2,943,894	$ 3,032,210	88,316	3.00%
High Tax Aid	215,117	215,117	-	0.00%
BOCES Aid	651,054	749,493	98,439	15.12%
Building Aid (Re: Bond Referendum Projects)	292,273	199,008	(93,265)	-31.91%
All other	991,840	1,048,359	56,519	5.70%
Total State Aid	5,094,178	5,244,187	150,009	2.94%
Reimbursement from State for Intermediate Care Facility/Children's Residential Project	398,992	239,874	(159,118)	-39.88%
Total Due From State	5,493,170	5,484,061	(9,109)	-0.17%
OTHER REVENUE:				
Other Tax Items, Including Payments in Lieu of Taxes	1,583,764	1,600,532	16,768	1.06%
Charges for Health Services	699,089	725,000	25,911	3.71%
Use of Money and Property	70,000	260,000	190,000	271.43%
Miscellaneous	658,723	772,944	114,221	17.34%
Total Other Revenue	3,011,576	3,358,476	346,900	11.52%
Transfer from Public Library for Debt Service	1,026,500	1,023,125	(3,375)	-0.33%
Total Transfers	1,026,500	1,023,125	(3,375)	-0.33%
Total Estimated Revenue	$ 9,531,246	$ 9,865,662	$ 334,416	3.51%

MANHASSET UFSD PROPOSED BUDGET 2023-2024
ALLOCATION OF GENERAL FUND APPROPRIATION AND REVENUE AND ASSIGNED FUND BALANCE

GENERAL FUND APPROPRIATION	BUDGET 2022 - 2023		PROPOSED BUDGET 2023 - 2024	
BUDGET COMPONENTS	**AMOUNT**	**% OF BUDGET**	**AMOUNT**	**% OF BUDGET**
General Support	3,773,475	3.61%	1,884,040	1.75%
Building and Grounds	6,788,945	6.49%	8,857,678	8.22%
Regular Instruction	45,748,362	43.74%	46,521,155	43.18%
Special Education	12,951,053	12.38%	13,349,916	12.39%
Transportation	5,871,022	5.61%	5,815,929	5.40%
Debt Service - TAN	82,000	0.08%	82,000	0.08%
Employee Benefits	25,153,782	24.05%	26,987,971	25.05%
Interfund Transfers	4,228,323	4.04%	4,234,315	3.93%
Total General Fund Appropriation	**$ 104,596,962**	**100%**	**$ 107,733,004**	**100%**

REVENUE AND ASSIGNED FUND BALANCE	BUDGET 2022 - 2023		PROPOSED BUDGET 2023 - 2024	
REVENUE COMPONENTS	**AMOUNT**	**% OF BUDGET**	**AMOUNT**	**% OF BUDGET**
State Aid	$ 5,094,178	4.87%	$ 5,244,187	4.87%
Reimbursement from State for Intermediate Care Facility/ Children's Residential Project	398,992	0.38%	239,874	0.22%
Other Tax Items, Including Payments in Lieu of Taxes	1,583,764	1.51%	1,600,532	1.49%
Transfer from Public Library for Debt Service	1,026,500	0.98%	1,023,125	0.95%
Other	1,427,812	1.37%	1,757,944	1.63%
Total Estimated Revenue	**$ 9,531,246**	**9.11%**	**$ 9,865,662**	**9.16%**
Assigned Fund Balance - Designated for Tax Levy	724,067	0.69%	724,067	0.67% *
Total Revenue and Assigned Fund Balance	**$ 10,255,313**	**9.80%**	**$ 10,589,729**	**9.83%**
Amount to Be Raised by Property Tax	**$ 94,341,649**	**90.20%**	**$ 97,143,275**	**90.17%**

A 1010 BOARD OF EDUCATION

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$50,303	**$59,969**	**$68,611**		**$8,642**	**14.4%**
1010	161	09	62	Salaries - Clerical (.40, .40, .40, .40)*	22,105	30,897	37,197	5**	6,300	20.4%
1010	169	09	62	Overtime - Clerical	0	0	0	1	0	0.0%
1010	401	09	62	Association Memberships	15,268	15,725	15,725	2	0	0.0%
1010	402	09	62	Mandated Board Workshops	880	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	12,684	4	1,837	16.9%
1010	503	09	62	Supplies - Non Instructional	619	400	1,105		705	176.3%
1010	506	09	62	Meetings/District Events	0	400	200		(200)	-50.0%

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.**
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, with commensurate increase in compensation.**

*** Key to all parenthetical information: (21-22 Actual Full Time Equivalent, 22-23 Budgeted Full Time Equivalent, 22-23 Actual Full Time Equivalent, 23-24 Budgeted Full Time Equivalent).**

**** NOTE: District Office employees are not affiliated with a collective bargaining unit and have received salary increases of generally 2% in 21-22 and 22-23, with certain employees receiving additional salary adjustments. The 23-24 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. The contract is currently in negotiations.

A1040 DISTRICT CLERK

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$13,990	**$14,270**	**$12,000**		**($2,270)**	**-15.9%**
1040	161	09	62	Stipend - District Clerk	13,990	14,270	12,000	1	(2,270)	-15.9%

1. **Decrease reflects retirement.**

A 1060 DISTRICT MEETINGS [1]					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$33,993	**$36,845**	**$41,630**		**$4,785**	**13.0%**
1060	169	09	62	Overtime - Clerical	2,496	5,000	5,000	2	0	0.0%
1060	417	09	62	Rental - Equipment (Voting Machines)	1,850	1,750	2,150	3	400	22.9%
1060	418	09	62	District Postage	0	0	0		0	0.0%
1060	419	09	62	Advertising (Notice of Election)	11,262	11,050	11,050	6	0	0.0%
1060	420	09	62	Miscellaneous Contractual	2,267	2,000	2,300	4,6	300	15.0%
1060	491	09	62	BOCES Services	12,559	13,045	17,130	5	4,085	31.3%
1060	503	09	62	Supplies - Non Instructional	3,559	4,000	4,000		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. **Includes the BOLD voter registration system for the budget vote. Increase reflects the move to the e-book version of the system for greater security, speed, and accuracy.**
6. **Advertising and Miscellaneous Contractual include 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.**

1000 TOTAL BOARD OF EDUCATION	***$98,286***	***$111,084***	***$122,241***	***$11,157***	***10.0%***

A 1240 SUPERINTENDENT OF SCHOOLS					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$900,158	**$350,451**	**$366,691**		**$16,240**	**4.6%**
1240	150	09	63	Salary - Superintendent of Schools (1.0, 1.0, 1.0, 1.0)	856,120	275,000	280,500	3	5,500	2.0%
1240	161	09	63	Salaries - Clerical (.60, .60, .60, .60)	33,165	46,351	55,796	2	9,445	20.4%
1240	163	09	63	Substitutes - Clerical	4,386	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	0	0		0	0.0%
1240	401	09	63	Association Memberships	4,174	3,700	4,250		550	14.9%
1240	420	09	63	Miscellaneous Contractual	0	500	500		0	0.0%
1240	503	09	63	Supplies - Non Instructional	1,898	1,500	1,500		0	0.0%
1240	506	09	63	Meetings - Events	415	900	1,645		745	82.8%

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. **21-22 includes contractual compensation due in 21-22 and an accrual related to the compensation to be paid in 22-23 related to the February 2022 settlement with the former Superintendent. A new Superintendent was appointed effective July 11, 2022.**

A 1310 BUSINESS ADMINISTRATION

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$894,268	**$909,053**	**$878,418**		**($30,635)**	**-3.4%**
1310	150	09	64	Salary - Assistant Supt. For Business & Operations (1.0, 1.0, 1.0, 1.0	246,369	262,140	247,710	6	(14,430)	-5.5%
1310	151	09	64	Salary - Manager Business Operations (1.0, 1.0, 1.0, 1.0)	109,051	111,233	102,832	5	(8,401)	-7.6%
1310	161	09	64	Salaries - Clerical (6.5, 6.5, 6.5, 6.5)	466,176	489,528	480,324	5	(9,204)	-1.9%
1310	162	09	64	Salaries - Bookroom & Fixed Assets	6,404	6,003	6,503	1	500	8.3%
1310	163	09	64	Substitutes - Clerical	7,468	0	0	2	0	0.0%
1310	169	09	64	Overtime - Clerical	22,035	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	0	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	2,051	1,895	1,895		0	0.0%
1310	420	09	64	Miscellaneous Contractual	27,698	29,292	29,792	3	500	1.7%
1310	448	09	64	Prof. Fees & Charges	4,016	3,750	4,150	4	400	10.7%
1310	503	09	64	Supplies - Non Instructional	2,000	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 21-22 reflects unfilled staff position, with duties filled by existing employees for overtime pay.**
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.**
4. **Reflects expenses related to preparation of 1095s related to the requirements of the Affordable Care Act.**
5. **See NOTE on page 1. Business Manager decrease reflects retirement.**
6. **22-23 and 23-24 include provision for per diem pay for transition training, as the incumbent retired effective June 30, 2022, and the position is currently filled with an interim administrator.**

A 1320 AUDITING

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$128,876	**$126,060**	**$141,328**		**$15,268**	**12.1%**
1320	161	09	64	Salary - Claims Auditor (.71, .71, .71, .71)	47,276	44,160	48,128	1	3,968	9.0%
1320	420	09	64	Misc. Contractual	10,800	9,300	9,300	2	0	0.0%
1320	448	09	64	Professional Fees (External Auditor)	41,800	42,600	53,900	3	11,300	26.5%
1320	458	09	64	Internal Auditor	29,000	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, with provision for assistance in financial statement preparation added in 23-24.**
4. **Reflects projected scope of internal audit function, which function is required by NYS regulations.**

A 1325 TREASURER

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$145,000	$147,900	$150,858		$2,958	2.0%
1325	161	09	64	Salary - District Treasurer (1.0, 1.0, 1.0, 1.0)	145,000	147,900	150,858		2,958	2.0%

A 1345 PURCHASING

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$22,013	$9,964	$10,620		$656	6.6%
1345	161	09	64	Stipend - Purchasing Agent	12,990	0	0	1	0	0.0%
1348	169	09	64	Overtime - Clerical Purchasing Agent	0	0	0		0	0.0%
1345	419	09	64	Advertising (Bids)	763	1,000	1,000		0	0.0%
1345	448	09	64	Professional Fees & Charges (District Bidding Services)	7,810	7,964	8,120		156	2.0%
1345	491	09	64	BOCES Services (Co-operative Bidding Services)	450	1,000	1,500		500	50.0%

1. **In 21-22 the duties were performed by the Business Manager, who was paid a stipend as Purchasing Agent. In 22-23, a staff member added to the Business Office in 21-22 assumed the duties as part of their job responsibilities.**

A 1380 FISCAL AGENT

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$19,290	$17,000	$19,000		$2,000	11.8%
1380	448	09	64	Professional Fees & Charges	19,290	17,000	19,000	1	2,000	11.8%

1. **In Fall 2021 and Fall 2022, the District borrowed $12.5 million and $9 million, respectively, under Tax Anticipation Notes and incurred $16,690 and $15,235, respectively, in professional fees related thereto. This account also includes annual filing fees related to the Disrict's outstanding debt. It is anticipated the District will continue utilizing tax anticipation notes in 23-24.**

1300 TOTAL FINANCE					***$1,209,447***	***$1,209,977***	***$1,200,224***		***($9,753)***	***-0.8%***

1420 LEGAL

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$680,405	$395,680	$395,680		$0	0.0%
1420	429	09	27	Legal Services, Special Ed.	30,374	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	300,798	134,480	134,480	2	0	0.0%
1420	447	09	65	Legal Services, Labor Relations	288,033	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. In addition, in 21-22, legal fees were incurred for multiple other personnel matters.**

A 1430 PERSONNEL

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$392,594	**$388,555**	**$410,424**		**$21,869**	**5.6%**
1430	150	09	65	Salaries - Administrator for Human Resources (1.0,1.0,1.0,1.0)	148,878	147,175	168,300	1	21,125	14.4%
1430	161	09	65	Salaries - Clerical (3.0, 3.0, 3.0, 3.0)	163,799	182,189	185,615	1	3,426	1.9%
1430	163	09	65	Substitutes - Clerical	22,694	0	0	2	0	0.0%
1430	169	09	65	Overtime - Clerical	3,949	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	500		(600)	-54.5%
1430	401	09	65	Association Memberships	200	475	475		0	0.0%
1430	416	09	65	Copier Lease	5,020	5,021	5,021		0	0.0%
1430	419	09	65	Advertising (Recruitment)	1,887	2,000	1,000	5	(1,000)	-50.0%
1430	420	09	65	Miscellaneous Contractual	21,061	17,025	19,025	3	2,000	11.7%
1430	426	09	65	Employee Physicals	0	8,000	5,000	4	(3,000)	-37.5%
1430	491	09	65	BOCES Services	23,472	23,920	23,638	5	(282)	-1.2%
1430	503	09	65	Supplies - Non Instructional	599	750	750		0	0.0%
1430	506	09	65	Meetings - Events	1,035	900	1,100		200	22.2%

1. **See NOTE on page 1. 23-24 reflects hire in 22-23 of a seasoned administrator to fill this role.**
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. Substitutes in 21-22 were used to fill an open position.**
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

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$10,930	**$13,688**	**$13,800**		**$112**	**0.8%**
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	544	3,000	3,000	2	0	0.0%
1460	491	09	65	BOCES Services	9,891	10,188	10,300	2	112	1.1%
1460	503	09	65	Supplies - Non Instructional	495	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.					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$113,917	**$146,999**	**$152,358**		**$5,359**	**3.6%**
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)	40,862	60,828	60,828		0	0.0%
1480	169	09	65	Central Registration - Overtime	0	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	0		(100)	-100.0%
1480	415	09	65	Printing	16,868	16,000	19,200	1	3,200	20.0%
1480	416	09	65	Copier Lease	803	803	803		0	0.0%
1480	418	09	65	Postage	10,616	10,000	10,000	1	0	0.0%
1480	420	09	65	Misc. Contractual	4,657	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	40,111	41,968	44,227	4	2,259	5.4%
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. The cost of printing increased in 22-23 and 23-24 reflects actual expense experience.**
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	*$1,197,846*	*$944,922*	*$972,262*	*$27,340*	*2.9%*

A 1620 OPERATION OF PLANT -- SUMMARY NOTES

In this 23-24 budget, the District continues to provide 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, projects under consideration in 23-24 include 10 classroom renovations pursuant to the District's initiative to redesign classrooms for collaborative learning, whereby 1st 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, and Kindergarten classrooms were completed in 21-22 and 22-23) would 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.) $125,000 was transferred to the Repair Reserve from Fund Balance Reserve as of June 30, 2022. Because of a significant increase in facilities expenses, it is unlikely funds will be transferred in 22-23, and the transfer is not budgeted in 23-24.

FOOTNOTES:

1. Reflects program to invest in District's infrastructure, equipment, security equipment, furnishings and repair and maintenance thereon, District-wide. The District-wide budget is allocated as projects warrant. Furniture, equipment and repair budgets are maintained in 22-23 and 23-24.

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 23-24, provision is made at each school for in-house projects, equipment, and furniture and furnishings, including 9 1st Grade classrooms and one Middle School classroom and related renovations in accordance with the District initiative to redesign classrooms for collaborative learning.

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. 23-24 also includes increases in HVAC repairs at all schools, consistent with expense experience. In addition to the classroom renovations noted above, 23-24 includes provision for various projects under consideration, including at Munsey Park: renovation of the Faculty Lounge, and, at the Secondary School: removal of the greenhouse. In addition to the redesign of the Kindergarten classrooms at Munsey Park and Shelter Rock noted above, projects completed or to be completed in 22-23 include, at Munsey Park: installation of a new hot water heater, renovation of the Psychologists' Suite, new risers and chairs for the orchestra; at Shelter Rock: the replacement of the Kindergarten playground, including regrading and turfing of the area, privacy fencing and shrubbery, installation of a new burglar alarm system, installation of a new split-unit HVAC unit for the auditorium, upgrade of electrical distribution in the Science Lab; at the Secondary School: installation of a new burglar alarm and generator repairs. Projects completed in 21-22 included, at Munsey Park: 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, creation of the small-group ENL learning spaces, 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 School: Writing Center upgrades, relocation of the Technology Lab (funded by a grant from the Tower Foundation) and security system wireless upgrade.

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. In 21-22 and again in 22-23, there have been significant increases in the costs of electricity and natural gas. The budget anticipates that utility costs will increase because of inflationary and other concerns, and adjustments have been made to the 23-24 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. 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, and this overtime impact continued in 21-22. In addition, construction projects at Munsey Park and the Secondary School 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 23-24 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 was increased across all schools because of the COVID-19 pandemic and ongoing cleaning protocols.

A 1620 OPERATION OF PLANT

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				DISTRICT	**$4,953,080**	**$4,842,918**	**$5,033,339**		**$190,421**	**3.9%**
				MUNSEY PARK	**$1,203,896**	**$1,121,389**	**$1,182,446**		**$61,057**	**5.4%**
1620	163	01	66	Substitutes - Custodians & Cleaners	14,531	3,080	3,080		0	0.0%
1620	169	01	66	Overtime - Custodians & Cleaners	28,222	14,858	15,304	4	446	3.0%
1620	170	01	66	Salaries - Custodians & Cleaners (7.0, 7.0, 7.0, 7.0)	384,162	423,113	425,612		2,499	0.6%
1620	203	01	66	Equipment - Building & Grounds	4,629	36,750	36,750	1	0	0.0%
1620	204	01	66	Equipment - Non Instructional	1,700	26,450	26,450		0	0.0%
1620	207	01	66	Furniture & Furnishings - Instructional	228,150	95,000	115,000		20,000	21.1%
1620	410	01	66	Repairs - Building	126,696	173,000	173,000		0	0.0%
1620	411	01	66	Repair/Service - Plumbing, Sewers	29,508	8,500	8,500		0	0.0%
1620	412	01	66	Repair/Service - Electrical	2,264	3,000	3,000		0	0.0%
1620	413	01	66	Repair/Service - HVAC	56,341	15,000	20,000		5,000	33.3%
1620	420	01	66	Miscellaneous Contractual	19,051	25,000	25,000	2	0	0.0%
1620	430	01	66	Cartage	12,095	13,250	13,250		0	0.0%
1620	431	01	66	Natural Gas	85,948	83,888	86,000	3	2,112	2.5%
1620	432	01	66	Water	8,299	12,000	10,000		(2,000)	-16.7%
1620	433	01	66	Telephone	5,230	6,000	6,000		0	0.0%
1620	434	01	66	Electricity	154,630	122,000	155,000		33,000	27.0%
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	1,661	18,500	18,500	6	0	0.0%
1620	520	01	66	Supplies - Cleaning	39,488	40,000	40,000	5	0	0.0%
1620	535	01	66	Uniforms	1,291	2,000	2,000		0	0.0%

1. **See Footnote 1 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. **Non-instructional supplies include the District's initiative to redesign classrooms.**

A 1620 OPERATION OF PLANT

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				SHELTER ROCK	**$994,111**	**$1,045,806**	**$1,106,489**		**$60,683**	**5.8%**
1620	163	02	66	Substitutes - Custodians & Cleaners	48,221	3,080	3,080		0	0.0%
1620	169	02	66	Overtime - Custodians & Cleaners	15,450	14,858	15,304	4	446	3.0%
1620	170	02	66	Salaries - Custodians & Cleaners (7.0, 7.0, 7.0, 7.0)	312,330	366,530	374,155		7,625	2.1%
1620	203	02	66	Equipment - Building & Grounds	11,224	36,750	36,750	1	0	0.0%
1620	204	02	66	Equipment - Non Instructional	8,473	26,450	26,450		0	0.0%
1620	207	02	66	Furniture & Furnishings - Instructional	157,333	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

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
1620	410	02	66	Repairs - Building	46,723	138,000	138,000	1	0	0.0%
1620	411	02	66	Repair/Service - Plumbing, Sewers	26,781	8,500	8,500		0	0.0%
1620	412	02	66	Repair/Service - Electrical	2,350	3,000	3,000		0	0.0%
1620	413	02	66	Repair/Service - HVAC	23,640	15,000	22,000	↓	7,000	46.7%
1620	420	02	66	Miscellaneous Contractual	10,639	22,500	22,500	2	0	0.0%
1620	430	02	66	Cartage	10,000	13,250	13,250		0	0.0%
1620	431	02	66	Natural Gas	96,864	83,888	97,000	3	13,112	15.6%
1620	432	02	66	Water	5,996	10,000	10,000		0	0.0%
1620	433	02	66	Telephone	5,230	6,000	6,000		0	0.0%
1620	434	02	66	Electricity	173,912	147,500	175,000		27,500	18.6%
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	1,696	18,500	18,500	6	0	0.0%
1620	520	02	66	Supplies - Cleaning	36,278	35,000	40,000	5	5,000	14.3%
1620	535	02	66	Uniforms	971	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. Non-instructional supplies include the District's initiative to redesign classrooms.

A 1620 OPERATION OF PLANT

				MIDDLE SCHOOL	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$596,345	$665,608	$694,624		$29,016	4.4%
1620	163	03	66	Substitutes - Custodians & Cleaners	768	10,000	10,000	1	0	0.0%
1620	169	03	66	Overtime - Custodians & Cleaners	649	10,862	13,688	1,2	2,826	26.0%
1620	170	03	66	Salaries-Custodians & Cleaners (4.30, 4.30, 4.47, 4.47)	235,496	264,082	269,522	7	5,440	2.1%
1620	203	03	66	Equipment - Building & Grounds	14,087	25,000	25,000	3	0	0.0%
1620	204	03	66	Equipment - Non Instructional	283	15,000	15,000		0	0.0%
1620	207	03	66	Furniture & Furnishings - Instructional	4,936	20,000	20,000		0	0.0%
1620	410	03	66	Repairs - Building	29,381	56,500	56,500		0	0.0%
1620	411	03	66	Repair/Service - Plumbing, Sewers	14,530	6,500	6,500		0	0.0%
1620	412	03	66	Repair/Service - Electrical	18,346	1,500	1,500		0	0.0%
1620	413	03	66	Repair/Service - HVAC	23,695	10,000	15,000	↓	5,000	50.0%
1620	420	03	66	Miscellaneous Contractual	8,218	10,000	10,000	4	0	0.0%
1620	430	03	66	Cartage	12,148	11,250	11,250		0	0.0%
1620	431	03	66	Natural Gas	59,763	64,314	64,314	5	0	0.0%
1620	432	03	66	Water	7,631	7,000	7,750		750	10.7%
1620	433	03	66	Telephone	3,782	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

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
1620	434	03	66	Electricity	136,820	120,000	135,000	5	15,000	12.5%
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	167	2,500	2,500		0	0.0%
1620	520	03	66	Supplies - Cleaning	24,126	25,000	25,000	6	0	0.0%
1620	535	03	66	Uniforms	1,519	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.**
7. **23-24 reflects the addition in 22-23 of a .5 Cleaner at the Secondary School to clean the cafeteria during lunch periods.**

A 1620 OPERATION OF PLANT

HIGH SCHOOL

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$1,536,291	**$1,424,748**	**$1,469,254**		**$44,506**	**3.1%**
1620	163	04	66	Substitutes - Custodians & Cleaners	91,005	27,775	27,775	1	0	0.0%
1620	169	04	66	Overtime - Custodians & Cleaners	190,640	55,821	62,496	1,2	6,675	12.0%
1620	170	04	66	Salaries-Custodians & Cleaners (8.70, 8.70, 9.03, 9.03)	479,577	531,965	544,850	7	12,885	2.4%
1620	174	04	66	Student Workers - B & G	12,537	5,500	5,500		0	0.0%
1620	203	04	66	Equipment - Building & Grounds	18,143	80,000	80,000	3	0	0.0%
1620	204	04	66	Equipment - Non Instructional	2,948	20,500	20,500		0	0.0%
1620	207	04	66	Furniture & Furnishings - Instructional	41,464	30,000	30,000		0	0.0%
1620	410	04	66	Repairs - Building	64,034	110,500	110,500		0	0.0%
1620	411	04	66	Repair/Service - Plumbing, Sewers	40,679	15,000	15,000		0	0.0%
1620	412	04	66	Repair/Service - Electrical	34,594	4,500	4,500		0	0.0%
1620	413	04	66	Repair/Service - HVAC	50,544	25,000	28,000		3,000	12.0%
1620	416	04	66	Copier Lease	733	734	733		(1)	-0.1%
1620	420	04	66	Miscellaneous Contractual	30,760	40,000	40,000	4	0	0.0%
1620	430	04	66	Cartage	23,448	23,000	23,000		0	0.0%
1620	431	04	66	Natural Gas	118,721	133,053	120,000	5	(13,053)	-9.8%
1620	432	04	66	Water	15,263	15,000	15,000		0	0.0%
1620	433	04	66	Telephone	7,564	8,500	8,500		0	0.0%
1620	434	04	66	Electricity	274,349	240,000	275,000		35,000	14.6%
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	673	4,700	4,700		0	0.0%
1620	520	04	66	Supplies - Cleaning	35,646	50,000	50,000	6	0	0.0%
1620	535	04	66	Uniforms	2,969	3,200	3,200		0	0.0%

1 - 7: **See Middle School Footnotes.**

A 1620 OPERATION OF PLANT

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				ADMINISTRATION	146,171	127,571	$114,158		($13,413)	100.0%
1620	161	06	66	Salaries - Administration Building (1.0, 1.0, 1.0, 1.0)	53,616	54,861	44,210	1	(10,651)	-19.4%
1620	170	06	66	Salaries - Custodians & Cleaners (0.69, 0.69, .69, .69)	31,447	32,662	30,400		(2,262)	-6.9%
1620	203	06	66	Equipment- B & G - Administration	13,772	0	0	2	0	0.0%
1620	207	06	66	Furniture & Furnishings	1,948	2,900	2,900		0	0.0%
1620	413	06	66	Repair/Service - HVAC	5,583	0	0	2	0	0.0%
1620	420	06	66	Miscellaneous Contractual	4,100	2,000	2,000		0	0.0%
1620	431	06	66	Natural Gas	7,819	8,948	8,948		0	0.0%
1620	434	06	66	Electricity	26,948	26,000	25,500		(500)	-1.9%
1620	503	06	66	Supplies - Non-Instructional	938	200	200		0	0.0%

1. Decrease reflects retirement.
2. The District Office is now located in the renovated former bus garage on the Secondary School Campus. In 21-22, a major part of the HVAC system needed to be replaced and the camera system in the Community room was upgraded.

A 1620 OPERATION OF PLANT

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				DISTRICTWIDE	$476,266	$457,796	$466,368		$8,572	1.9%
1620	150	99	66	Salaries - Administrator (1.0, 1.0, 1.0, 1.0)	145,656	148,570	155,550		6,980	4.7%
1620	161	99	66	Salaries - Clerical (1.0, 1.0, 1.0, 1.0)	79,571	79,748	80,545		797	1.0%
1620	400	99	66	Travel - District Related	1,020	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	0	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	10,853	20,000	20,000	1	0	0.0%
1620	409	99	66	Repair/Sv - Security/Alarm Systems	58,879	45,423	45,423	1	0	0.0%
1620	428	99	66	Security Contracts (Exterior)	40,699	0	0	5	0	0.0%
1620	436	99	66	Fuel	4,950	7,500	7,500	3	0	0.0%
1620	448	99	66	Professional Fees & Charges	92,239	95,000	95,000	2	0	0.0%
1620	490	99	66	Phase III Security Upgrades	0	0	0		0	0.0%
1620	491	99	66	BOCES Svc.(Health & Safety)	40,931	42,155	42,950	4	795	1.9%
1620	503	99	66	Supplies - Non Instructional	888	250	250		0	0.0%
1620	505	99	66	Professional Literature	0	50	50		0	0.0%
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.
2. Includes architectural, surveying, testing and engineering fees for long-term facilities planning and other facilities needs, as well as asbestos abatement and air related to certain projects. 23-24 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, as shown on page 14.

A 1621 MAINTENANCE OF PLANT

				DISTRICT	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				MUNSEY PARK	$1,857,213	$1,946,026	$1,912,169		($33,857)	-1.7%
1621	169	01	66	Overtime - Maintainers & Groundskeepers	$225,279	$213,564	$259,052		$45,488	21.3%
1621	170	01	66	Salaries - Maintainers (1.0, 1.0, 1.0, 1.0)	1,841	6,030	6,030	2	0	0.0%
1621	171	01	66	Salaries - Groundskeepers (1.0, 1.0, 1.0, 1.0)	78,407	80,162	82,818		2,656	3.3%
1621	172	01	66	Salaries - Interior Security (0, 0, 1.0, 1.0)	68,538	70,372	72,573		2,201	3.1%
1621	179	01	66	Overtime - Interior Security	0	0	39,381	3	39,381	0.0%
1621	203	01	66	Equipment - Grounds	3,973	0	1,250		1,250	0.0%
1621	406	01	66	Repair/Service - Outdoors	2,500	1,000	1,000	1	0	0.0%
1621	408	01	66	Repair/Service - Equipment	30,612	20,000	20,000	3	0	0.0%
1621	521	01	66	Supplies - Maintenance	4,151	1,750	1,750		0	0.0%
1621	522	01	66	Supplies - Grounds	29,112	30,000	30,000		0	0.0%
1621	523	01	66	Supplies - Security	5,895	4,000	4,000		0	0.0%
1621	535	01	66	Uniforms	0	0	0		0	0.0%
					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. **See footnote 5 on previous page. In 22-23, it was determined to transfer 2 security aides from the Secondary School to staff each elementary school with a security aide.**

A 1621 MAINTENANCE OF PLANT

				SHELTER ROCK	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$204,107	$202,401	$246,869		$44,468	22.0%
1621	169	02	66	Overtime - Maintainters & Groundskeepers	5,123	6,030	6,030	2	0	0.0%
1621	170	02	66	Salaries - Maintainers (1.0, 1.0, 1.0, 1.0)	85,634	85,673	86,530		857	1.0%
1621	171	02	66	Salaries - Groundskeepers (1.0, 1.0, 1.0, 1.0)	52,056	53,698	56,678		2,980	5.5%
1621	172	02	66	Salaries - Interior Security (0, 0, 1.0, 1.0)	0	0	39,381	3	39,381	0.0%
1621	179	02	66	Overtime - Interior Security	296	0	1,250		1,250	0.0%
1621	203	02	66	Equipment - Grounds	0	1,000	1,000	1	0	0.0%
1621	406	02	66	Repair/Service - Outdoors	32,499	20,000	20,000		0	0.0%
1621	408	02	66	Repair/Service - Equipment	6,824	1,750	1,750		0	0.0%
1621	521	02	66	Supplies - Maintenance	17,398	30,000	30,000	3	0	0.0%
1621	522	02	66	Supplies - Grounds	3,777	4,000	4,000		0	0.0%
1621	523	02	66	Supplies -Security	0	0	0		0	0.0%
1621	535	02	66	Uniforms	500	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

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$394,302	$424,901	$406,457		($18,444)	-4.3%
1621	169	03	66	Overtime - Maint., Groundskeepers/Security	0	12,625	10,000	2	(2,625)	-20.8%
1621	170	03	66	Salaries - Maintainers (1.0, 1.0, 1.0, 1.0)	83,714	87,175	84,133	4	(3,042)	-3.5%
1621	171	03	66	Salaries - Groundskeepers (1.0, 1.0, 1.0, 1.0)	77,742	83,456	84,531		1,075	1.3%
1621	172	03	66	Salaries - Security (3.85, 3.85, 3.19, 3.19)	163,891	183,395	162,043	3	(21,352)	-11.6%
1621	179	03	66	Overtime - Security	1,403	5,000	12,500	2	7,500	100.0%
1621	203	03	66	Equipment - Grounds	0	1,000	1,000	1	0	0.0%
1621	406	03	66	Repair/Service - Outdoors	37,490	29,500	29,500		0	0.0%
1621	408	03	66	Repair/Service - Equipment	1,547	5,000	5,000		0	0.0%
1621	521	03	66	Supplies - Maintenance	23,064	12,500	12,500		0	0.0%
1621	522	03	66	Supplies - Grounds	5,338	5,000	5,000		0	0.0%
1621	523	03	66	Supplies - Security	0	0	0		0	0.0%
1621	535	03	66	Uniforms	113	250	250		0	0.0%

1. See Munsey Park Footnote 1.
2. See Footnote 4 on page 7. Overtime at the Secondary School is recorded in the High School budget code. In addition, in 23-24, provision for overtime is partially reallocated to Overtime-Security to reflect actual expense experience.
3. See Footnote 5 on page 11. 5.65 FTE security aides were hired to continue their positions in the District. 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. See Munsey Park Footnote 3 re: reallocation of security aides to the elementary school.
4. Decrease reflects retirement.

A 1621 MAINTENANCE OF PLANT

HIGH SCHOOL

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$973,483	$971,060	$928,691		($42,369)	-4.4%
1621	169	04	66	Overtime - Maint./Groundskeepers/Security	18,500	30,250	20,000	2	(10,250)	-33.9%
1621	170	04	66	Salaries - Maintainers (2.0, 2.0, 2.0, 2.0)	166,864	174,347	168,497	4	(5,850)	-3.4%
1621	171	04	66	Salaries - Groundskeepers (2.0, 2.0, 2.0, 2.0)	164,074	168,141	170,270		2,129	1.3%
1621	172	04	66	Salaries - Security (7.80, 7.80, 6.46, 6.46)	332,433	369,572	326,174	3	(43,398)	-11.7%
1621	179	04	66	Overtime - Security	35,012	10,000	25,000	2	15,000	100.0%
1621	203	04	66	Equipment - Grounds	82,959	40,000	40,000	1	0	0.0%
1621	406	04	66	Repair/Service - Outdoors	84,193	98,000	98,000		0	0.0%
1621	408	04	66	Repair/Service - Equipment	26,766	17,500	17,500		0	0.0%
1621	521	04	66	Supplies - Maintenance	51,742	46,500	46,500		0	0.0%
1621	522	04	66	Supplies - Grounds	10,711	16,000	16,000		0	0.0%
1621	523	04	66	Supplies - Security	0	0	0		0	0.0%
1621	535	04	66	Uniforms	229	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 synthetic turf fields. Equipment includes provision to purchase vehicles for use by District Security and/or maintenance staff.
2. See Footnote 4 on page 8.
3. See Footnote 3 above.
4. Decrease reflects retirement.

A 1621 MAINTENANCE OF PLANT

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				ADMINISTRATION	$2,859	$1,100	$1,100		$0	0.0%
1621	408	06	66	Repair/Service Equipment	2,859	0	0		0	0.0%
1621	420	06	66	Miscellaneous Contractual	0	1,100	1,100		0	0.0%
1621	523	06	66	Supplies - Security	0	0	0		0	0.0%
				DISTRICTWIDE	$57,183	$133,000	$70,000		($63,000)	-47.4%
1621	171	99	66	Salaries - Grounds - Summer Help	0	0	0		0	0.0%
1621	203	99	66	Equipment - Security	0	65,000	30,000	1	(35,000)	-53.8%
1621	420	99	66	Miscellaneous Contractual	57,183	68,000	40,000	1,2	(28,000)	-41.2%

1. Includes provision for security camera replacement and purchases of other security-related equpment pursuant to the District's equipment rotation program. Reduction reflects 22-23 expense experience.
2. Includes District-wide athletic field maintenance contracts, facilities usage software, geese control services, trailer rental fees, and certain facilities monitoring services. 21-22 includes expenses related to portable bathroom facilities while the Secondary School campus renovations and water main replacement were completed.

A 1670 CENTRAL PRINTING AND MAILING

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24	$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$150,328	$161,026	$162,153	$1,127	0.7%
1670	169	99	99	Overtime Messenger DW	0	0	0	0	0.0%
1670	178	99	66	Salaries Messenger (.60, .60, .60, .60)	30,963	31,945	33,072	1,127	3.5%
1670	416	99	66	Xerox	84,822	87,788	87,788	0	0.0%
1670	417	99	66	Rental - Equipment	11,797	13,742	13,742	0	0.0%
1670	418	99	66	Postage	22,195	27,000	27,000	0	0.0%
1670	503	99	66	Postage - Meter Supplies	551	551	551	0	0.0%

A 1680 CENTRAL DATA PROCESSING

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$80,587	$83,684	$80,170		($3,514)	-4.2%
1680	420	99	66	Misc. Contractual - ESchool Data, SIS and Related Data	65,590	68,545	64,924	1	(3,621)	-5.3%
1680	491	99	66	BOCES Services	14,997	15,139	15,246	2	107	0.7%

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

					$7,041,207	*$7,033,654*	*$7,187,831*		*$154,177*	*2.19%*

A 1900 RISK MANAGEMENT AND BOCES ADMINISTRATIVE SERVICES					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$878,317	**$912,331**	**$892,468**		**($19,863)**	**-2.2%**
1910	423	99	67	Commercial Insurance (Multi-Peril)	415,004	444,055	408,103	1	(35,952)	-8.1%
1981	491	08	67	BOCES Administrative Services	463,313	468,276	484,365	2	16,089	3.4%

1. **Increase in 22-23 reflects the cost of cyber security coverage, which was provided in 23-24 at a lower price.**
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	***$878,317***	***$912,331***	***$892,468***	***($19,863)***	***-2.2%***
1000 TOTAL GENERAL SUPPORT & BUILDINGS & GROUNDS	***$11,325,261***	***$10,562,419***	***$10,741,717***	***$179,298***	***1.70%***

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

NEW COURSE OFFERINGS/EXPANSIONS:

BROADCAST JOURNALISM IV: In this final course of the broadcast journalism sequence, students will continue to produce Good Morning Manhasset, the Secondary School's news show, as well as live sports and special events coverage. Students will practice advanced elements of strong journalistic writing, research, and media literacy. Framing/composition, shot types, graphics package creation are embedded throughout the project-based learning course. Students will utilize all the broadcast equipment (fly-packs, Blackmagic cameras, audio, lighting, tricaster console, etc.) In addition, students will demonstrate mastery with editing equipment and Final Cut Pro X. Students then apply this knowledge to general show production and receive assignments (director, camera, board operator, talent, etc.) that will be distributed during weekly editorial meetings. The assignments will rotate, so that all students experience all aspects of show production on a project-based format. In addition, students will serve as mentors to the Broadcast Journalism III students. A digital portfolio will serve as the course capstone.

BROADCAST JOURNALISM II: Students begin to explore their personal interests in broadcasting, and work collaboratively to create digital content that demonstrates their growing expertise in their chosen broadcasting subspecialty. This course is expanded in 23-24 from a half-year to a full-year course.

BROADCAST JOURNALISM III: Students practice strong journalistic writing, research, and media literacy. Additionally, student understand the complexities of strong framing/composition and shot types. Students also have the ability to use all the broadcast equipment. This course is expanded in 23-24 from a half-year to a full-year course.

SCIENCE RESEARCH: An additional section of Advanced Science Research is provided due to increased enrollment in this prestigious and award-winning program.

COURSES RE-INTRODUCED FOR 2023-24:

PRINCIPLES OF ENGINEERING: This is the third year high school level course in the Project Lead the Way Engineering Program. Through problems that engage and challenge, students explore a broad range of engineering topics, including mechanisms, the strength of structures and materials, and automation. Students develop skills in problem solving, research, and design while learning strategies for design process documentation, collaboration, and presentations.

MATHEMATICS OF SPORTS AND GAMING: This course will use sports as a way to motivate students about mathematics. Topics that are not traditionally covered in a normal math sequence will help students become engaged and better able to analyze the sports and games they love to watch. Students will examine rules and strategies of sports and games, understand and interpret statistics, leverage data to inform strategic decisions, and create schedules for teams using graph theory principles.

SOCIAL SCIENCE RESEARCH: Students are taught all phases of research in this full-year course, including: experiment design, survey or field study, and using computer statistical software to record and analyze results. Through individual and collaborative research, students will participate in local and regional research competitions. This course, open to grade 9 and 10 students, can serve as a foundation for the AP Capstone Program.

BUSINESS MARKETING: This course presents an overview of global marketing strategy starting with target market identification and ending with consumption. Using a variety of classroom activities, students participate in step-by-step methods of creating a marketing mix, pricing, designing appropriate advertising, creating new products, and professional selling of products and services. Case study analysis, computer programs, and videos enhance the content of this valuable course. As a culminating project, students will be responsible for developing a new cereal that will meet the needs of a specific market segment. This course is a "must" for prospective college business majors.

FILM APPRECIATION & BASIC FILMMAKING: Students view, write, and analyze significant and classic films from the 20th to the 21st century, learn cinematic vocabulary, identify director's purpose, and explore storyboard creation, animation, and script writing.

ART 7 EXPLORATORY: 7th Grade Art is the bridge between Elementary and Secondary Art instruction. Students revisit the Elements and Principals of Design, and review concepts such as line, color, shape and form. Students first learn these concepts in "skill builder" exercises included in student sketchbooks, which are designed to be grade/skill-level specific.

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 was implemented in 22-23. Funding is allocated in the 23-24 school year for the purchase of all related materials and supplies and for updated units of study and related staff development.

FUNDATIONS: The use of Fundations is expanded to Grade 2 in 23-24 and curriculum alignment is provided, focused on grammar, phonics, and spelling.

Math in Focus/Singapore Pedagogy: Math in Focus professional development is funded in the 23-24 budget to continue 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. Reflex Math and Frax are incorporated in 23-24 to build automaticity.

Instructional Technology: In an effort to continue to provide high quality embedded professional development, the 23-24 Budget continues Schedule B stipends for Teacher Specialist/Staff Developers for the Secondary academic departments. Teacher Specialists/Staff Developers are teachers in the subject area who receive additional training in the District's technology tools and will turnkey that training to other members of the department. Teacher Specialists/Staff Developers provide teachers with training and resources to enhance their use of instructional technology.

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 experience, 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 virtual platform that introduces Global STEAM (STEM + Art) enrichment courses that promote design thinking and one-to-one collaboration between students around the world.

A 2010 CURRICULUM DEVELOPMENT AND SUPERVISION

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				DISTRICT						
				MUNSEY PARK	**$1,013,195**	**$1,137,203**	**$1,180,986**		**$43,783**	**3.9%**
2010	127	01	68	Homework/Ext. Learning/Summer Support	$15,414	$32,700	$35,500		$2,800	8.6%
2010	135	01	68	Tutoring/ Exam Prep/Wilson	15,414	28,750	32,500	1	3,750	13.0%
					0	3,950	3,000	2	(950)	-24.1%

1. Includes extended learning services provided to students in accordance with Federal requirements and the after-school homework program. In 23-24, resources are reallocated between the elementary schools and provision is made in the budget to support a six-week elementary Summer Support Program in English Language Arts and Mathematics, funded by a COVID-related grant in Summer 2021 and 2022.
2. Includes additional extended learning programs for at-risk children taking State-mandated examinations.

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				SHELTER ROCK	**$34,406**	**$44,900**	**$40,500**		**($4,400)**	**-9.8%**
2010	127	02	68	Homework/Ext. Learning/Summer Support	34,406	39,750	36,000	1	(3,750)	-9.4%
2010	135	02	68	Tutoring/ Exam Prep/Wilson	0	5,150	4,500	2	(650)	-12.6%

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

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				MIDDLE SCHOOL	**$16,105**	**$13,000**	**$13,100**		**$100**	**0.8%**
2010	127	03	68	Homework/Ext. Learning/Bridge Program	14,594	10,000	10,100	1	100	1.0%
2010	135	03	68	Tutoring/ Exam Prep/Wilson	1,511	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.

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				HIGH SCHOOL	**$30,072**	**$38,250**	**$38,350**		**$100**	**0.3%**
2010	127	04	68	Homework/Ext. Learning	5,545	10,000	10,100	1	100	1.0%
2010	135	04	68	Tutoring/ Exam Prep/Wilson	15,480	28,250	28,250	2	0	0.0%
2010	174	04	57	Student Wk Study/Proj. Succeed	9,047	0	0	3	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. Project Succeed allows high school students to work in the Adventures in Learning program supporting younger students. This program is reimbursed through the Jacob Marley Foundation grant.

A 2010 CURRICULUM DEVELOPMENT AND SUPERVISION

				DISTRICT WIDE	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$917,198	$1,008,353	$1,053,536		$45,183	4.5%
2010	138	09	68	Teacher Workshops/Teacher Orientation Mentor Prog.	114,788	108,875	90,260	1,4	(18,615)	-17.1%
2010	139	09	68	Curriculum Development	13,609	32,102	23,372	4	(8,730)	-27.2%
2010	150	09	68	Salaries - Administrator (1.0, 1.0, 1.0, 1.0)	184,688	232,000	236,640	6	4,640	2.0%
2010	150	09	68	Salaries - Admin.- Assessment & Data Analysis (1.0, 1.0, 1.0, 1.0)	125,000	135,000	137,025	6	2,025	0.0%
2010	161	09	68	Salaries - Clerical (1.0, 1.0, 1.0, 1.0)	49,663	62,977	65,749	2	2,772	4.4%
2010	163	09	68	Substitutes - Clerical	17,696	0	0	3	0	0.0%
2010	169	09	68	Overtime	1,107	0	0	3	0	0.0%
2010	401	09	68	Association Memberships	0	0	310		310	0.0%
2010	403	09	68	Staff Development - District Wide	149,968	148,083	139,784	4	(8,299)	-5.6%
2010	416	09	68	Copier - Lease	1,905	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	10,492	5,000	6,703		1,703	34.1%
2010	491	09	68	BOCES Services	239,606	255,653	330,290	5	74,637	29.2%
2010	493	09	68	BOCES Services - Staff Development	7,912	25,668	19,508	5	(6,160)	-24.0%
2010	503	09	68	Supplies - Non Instructional	764	1,100	2,000		900	81.8%

1. Includes funding for contractual obligations related to the New Teacher Orientation, State-mandated Teacher Mentoring Programs, and compensation for District mandated attendance at courses during non-contractual hours, including the summer. 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. 23-24 includes this model, with lead teachers shared across departments, thus the reduction on this line item.
2. See NOTE on page 1. In 21-22, the position was filled by substitutes for a portion of the year.
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. Of particular note, the District continues significant staff development for the ongoing Teachers College Reading and Writing Project, a comprehensive literacy program for grades K-6, and will continue to provide for staff development implementation in social and emotional learning, including the Positive Coaching Alliance initiative, Project Lead the Way - STEM at the secondary and elementary schools, and Math in Focus. In addition to regularly occurring curriculum development projects, 23-24 includes curriculum writing for Broadcast Journalism, World Languages Level 2 courses, Geometry, Grade 4 Science standards alignment, and Grades 2, 5, and 7 Humanities alignment. 23-24 includes staff development in advanced placement courses in Spanish, French, Research, Human Geography, Economics, and team building at the administrative level. 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 included 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.
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 are moved from those codes to this code. The increase in 23-24 includes provision for the sound system and other technology for the High School graduation, previously budgeted in 2630.420.04.33, and provision to participate in a lease-buy option for musical instruments, thus spreading the significant costs to purchase the instruments over a five-year period. The increase in 22-23 Staff development includes funding of two new elementary programs: The Red Trunk Project and Level-Up Village. These costs are moved to the 2010.491 code in 23-24.
6. Salary increase in 22-23 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

A 2020 SUPERVISION - REGULAR SCHOOL

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				DISTRICT	$1,880,278	$1,916,727	$1,904,927		($11,800)	-0.6%
				MUNSEY PARK	$479,174	$496,892	$507,290		$10,398	2.1%
2020	150	01	68	Salaries - Administrators (2.0, 2.0, 2.0, 2.0)	319,081	323,867	328,725		4,858	1.5%
2020	161	01	68	Salaries - Clerical (3.0, 3.0, 3.0, 3.0)	147,459	164,192	169,732		5,540	3.4%
2020	163	01	68	Substitutes - Clerical	3,396	0	0	1	0	0.0%
2020	169	01	68	Overtime - Clerical	2,244	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	4,883	4,883	4,883		0	0.0%
2020	503	01	68	Supplies - Non Instructional	2,111	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.**

A 2020 SUPERVISION - REGULAR SCHOOL

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				SHELTER ROCK	$508,160	$510,507	$519,627		$9,120	1.8%
2020	150	02	68	Salaries - Administrators (2.0, 2.0, 2.0, 2.0)	336,201	323,867	328,725		4,858	1.5%
2020	161	02	68	Salaries - Clerical (3.0, 3.0, 3.0, 3.0)	161,053	177,807	182,069		4,262	2.4%
2020	163	02	68	Substitutes - Clerical	114	0	0	1	0	0.0%
2020	169	02	68	Overtime - Clerical	2,690	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	3,220	3,500	3,500		0	0.0%

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

A 2020 SUPERVISION - REGULAR SCHOOL

				MIDDLE SCHOOL	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$257,973	$256,066	$250,951		($5,115)	-2.0%
2020	150	03	68	Salaries - Administrators (1.0, 1.0, 1.0 1.0)	182,112	181,693	174,658	1	(7,035)	-3.9%
2020	161	03	68	Salaries - Clerical (1.0, 1.0, 1.0, 1.0)	49,093	53,412	54,887		1,475	2.8%
2020	163	03	68	Substitutes - Clerical	0	0	0	2	0	0.0%
2020	166	03	68	Aides, Monitors, Attendants (.66, .66, .66, .66)	25,550	19,233	19,678	3	445	2.3%
2020	169	03	68	Overtime - Clerical	0	0	0	2	0	0.0%
2020	401	03	68	Association Memberships	0	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	476	500	500		0	0.0%

1. Reflects approximately 1/3 of Secondary School administrative salaries. Decrease in 23-24 reflects retirement.
2. The District strictly limits the use of clerical overtime and clerical substitutes. Any clerical overtime incurred is centrally administered by the Office of theSuperintendent.
3. Decrease in 22-23 reflects retirements.

A 2020 SUPERVISION - REGULAR SCHOOL

				HIGH SCHOOL	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$634,610	$626,062	$600,859		($25,203)	-4.0%
2020	150	04	68	Salaries - Administrators (2.0, 2.0, 2.0, 2.0)	365,494	364,568	349,918	1	(14,650)	-4.0%
2020	152	04	68	Salaries - Coordinator - Extracurricular Activities (.1, .1, .1, 0)	26,323	26,768	10,000	2	(16,768)	-62.6%
2020	153	04	68	Salaries - Lead Teacher - Attendance (.4, .4, .4, .4)	54,571	55,946	57,352	3	1,406	2.5%
2020	154	04	68	Stipend -Teacher-Att./Activities	5,159	5,211	5,262	3	51	1.0%
2020	161	04	68	Salaries - Clerical (2.0, 2.0, 2.0, 2.0)	98,747	104,537	107,520		2,983	2.9%
2020	163	04	68	Substitutes - Clerical	6,203	0	0	4	0	0.0%
2020	166	04	68	Aides, Monitors, Attendants (1.34, 1.34, 1.34, 1.34)	54,364	38,179	39,954	5	1,775	4.6%
2020	169	04	68	Overtime - Clerical (Graduation/Senior Awards Night)	0	6,770	6,770	4	0	0.0%
2020	400	04	68	Travel - District Related	349	400	400		0	0.0%
2020	401	04	68	Association Memberships	460	500	500		0	0.0%

1. Reflects approximately 2/3 of Secondary School administrative salaries. Decrease in 23-24 reflects retirement.
2. The responsibilities of this position include extracurricular activities and graduation. In 21-22 and 22-23, these duties were assigned to an administrator who is retiring in 23-24. Provision is made in 23-24 for a stipend only, with no allocation of FTE to the position.
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.
4. See footnote 2 above. At the High School, provision is specifically made for overtime for clerical support for Graduation and Senior Award Night. In 21-22, this expense was incorrectly coded to the proctoring code. The amount that should have been coded to this code is $5,083.
5. See footnote 3 above.

A 2020 SUPERVISION - REGULAR SCHOOL

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
2020	408	04	68	Repair/Service - Equipment	0	0	0		0	0.0%
2020	415	04	68	Printing	475	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	499	500	500	7	0	0.0%
2020	503	04	68	Supplies - Non Instructional	4,671	4,775	4,775		0	0.0%
2020	504	04	68	Graduation Expense	14,887	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.

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				DISTRICTWIDE	$361	$27,200	$26,200		($1,000)	-3.7%
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	72	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	289	2,100	1,100		(1,000)	-47.6%

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

TOTAL CURRICULUM DEVELOPMENT & SUPERVISION					***$2,893,473***	***$3,053,930***	***$3,085,913***		***$31,983***	***1.0%***

A 2110 REGULAR SCHOOL INSTRUCTION

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				DISTRICT	$29,613,589	$30,582,248	$30,701,112		$118,864	0.4%
				MUNSEY PARK	$8,401,653	$8,598,617	$8,477,753		($120,864)	-1.4%
2110	110	01	20	Salaries - Teachers, Kindergarten (6.0, 6.0, 5.0, 5.0)	548,217	585,127	520,542	1	(64,585)	-11.0%
2110	120	01	21	Salaries -Teachers, Grades 1-6 (38.0, 36.0, 36.0, 33.0)	4,316,425	4,342,183	4,276,717	1	(65,466)	-1.5%
2110	120	01	22	Salaries - Teachers - Art (1.47, 1.47, 1.47 1.47)	178,905	183,556	157,822	2	(25,734)	-14.0%
2110	120	01	23	Salaries - Teachers - Music (4.20, 4.20, 4.13, 4.13)	503,774	517,180	532,695	2	15,515	3.0%
2110	120	01	36	Salaries - Teachers - Health Education (.5, .5, .5, .5)	33,777	35,711	38,218	2	2,507	100.0%
2110	120	01	37	Salaries - Teachers - Phys. Ed. (3.0, 3.0, 2.8, 2.8)	357,445	367,396	355,963		(11,433)	-3.1%
2110	120	01	43	Salaries - Teachers - ENL (3.0, 3.0, 3.0, 3.0)	302,706	291,902	304,730		12,828	0.0%
2110	120	01	45	Salaries - Teachers - Reading (6.5 6.5, 6.5, 6.5)	705,131	722,461	754,924		32,463	4.5%

1. 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. In 22-23, 6 Kindergarten and 36 Grades 1-6 sections were budgeted, and 5 Kindergarten and 36 Grades 1-6 were run. Based on the latest enrollment figures, in 22-23, 5 Kindergarten and 33 Grades 1-6 sections are budgeted.

A 2110 REGULAR SCHOOL INSTRUCTION

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
2110	120	01	48	Salaries - Teachers-Mathematics (3.0, 3.0, 3.0, 3.0)	387,411	393,970	404,614	2	10,644	2.7%
2110	120	01	52	Salaries - Teachers - Science (1.0, 1.0, 1.0, 1.0)	137,126	138,497	139,882		1,385	1.0%
2110	122	01	26	Stipends - After School Enrichment Program	5,250	8,000	8,000	3	0	0.0%
2110	122	01	45	Stipend - Lead Teacher - Literacy Specialist	5,159	5,211	5,262		51	1.0%
2110	122	01	48	Stipend - Teacher Specialists - Mathematics	15,476	15,633	15,786		153	1.0%
2110	140	01	69	Substitute Teachers - Illness	52,650	6,490	6,490	5	0	0.0%
2110	141	01	69	Substitute Teachers - Staff Development	2,405	18,500	18,500		0	0.0%
2110	142	01	69	Permanent Substitutes	0	39,500	39,500		0	0.0%
2110	144	01	69	Sub Teacher Assistants	3,938	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	10,140	22,750	22,750	5	0	0.0%
2110	147	01	69	Sub Teachers - CSE/TST	10,075	25,500	25,500		0	0.0%
2110	148	01	69	Sub Teachers - All Other	15,795	29,000	29,000		0	0.0%
2110	152	01	25	Salary - Director of Fine Arts (.20, .20, .20, .20)	33,495	33,997	36,134	6	2,137	0.0%
2110	152	01	42	Salary - Distr. Coordinator - English (.20, .20, .20, .20)	34,132	34,644	36,164		1,520	4.4%
2110	152	01	43	Salary - District Coordinator - ENL (.10, .10, .10, .20)	16,323	16,768	30,000		13,232	78.9%
2110	152	01	48	Salary - District Coordinator - Math (.20, .20, .20, .20)	32,012	32,492	32,980		488	1.5%
2110	152	01	52	Salary - Distr. Coordinator - Science (.20, .20, .20, .20)	28,000	29,000	30,500		1,500	5.2%
2110	152	01	54	Salary - Distr. Coord. - Social Studies (.20, .20, .20, .20)	31,200	31,668	32,143		475	1.5%
2110	165	01	17	Aides - Testing Costs	2,080	3,000	3,000	7	0	0.0%
2110	166	01	17	Salaries - Aides/Mon./Atten. (12.33, 13.07, 13.23, 12.66)	302,272	347,323	337,132	7	(10,191)	-2.9%
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.	59,190	78,949	70,000	9	(8,949)	-11.3%

2. See footnote 2 on page 28 for a discussion of the District's ENL Program. In 21-22, an incremental .5 Reading Teacher was 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 was 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 was 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 Music and Physical Education FTE is due to improved allocation of teacher schedules. Decrease in Art salaries in 23-24 reflects retirement.
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. Increase in ENL FTE reflects reallocation of the duties of the Coordinator for World Languages.
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. 23-24 FTE reflects decrease of 1 Kindergarten section.
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. Decrease reflects expense experience.

A 2110 REGULAR SCHOOL INSTRUCTION

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
2110	201	01	23	Equipment -Instructional Music	1,106	2,000	1,938		(62)	-3.1%
2110	201	01	69	Equipment - Instructional - General	1,790	3,750	3,750		0	0.0%
2110	408	01	22	Repair/Service - Equipment - Art	0	100	150		50	50.0%
2110	408	01	23	Rep./Svc. - Equipment, Music	1,572	1,500	1,950		450	30.0%
2110	408	01	37	Rep./Svc. - Equipment - Phys. Ed.	0	600	2,600	12	2,000	333.3%
2110	408	01	52	Rep./Svc. - Equipment - Science	0	400	400		0	0.0%
2110	415	01	69	Printing	229	1,500	1,500		0	0.0%
2110	416	01	69	Copier Lease	17,424	17,365	17,465		100	0.6%
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	300	100	200		100	100.0%
2110	437	01	45	Student Participation Fees - Reading	0	0	0		0	0.0%
2110	437	01	48	Student Participation Fees - Math	397	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	765	2,000	2,000		0	0.0%
2110	480	01	42	Textbooks - Language Arts	95,324	38,360	28,200	10	(10,160)	-26.5%
2110	480	01	48	Textbooks - Math	34,105	2,500	2,500		0	0.0%
2110	480	01	52	Textbooks - Science	0	1,200	1,200		0	0.0%
2110	480	01	54	Textbooks - Social Studies	3,332	21,276	6,958		(14,318)	-67.3%
2110	491	01	69	BOCES Services - Elementary	206	3,580	3,670	11	90	2.5%
2110	501	01	21	Supplies - Instr.- General Classroom	20,287	23,875	23,875	10	0	0.0%
2110	501	01	22	Supplies - Instructional - Art	9,595	10,000	10,000		0	0.0%
2110	501	01	23	Supplies - Instructional - Music	3,179	3,500	3,500		0	0.0%
2110	501	01	36	Supplies - Instructional - Health	6,439	6,800	3,400		(3,400)	-50.0%
2110	501	01	37	Supplies - Instructional Phys. Ed.	2,575	2,580	2,580		0	0.0%
2110	501	01	42	Supplies - Instructional - Language Arts	34,256	50,909	56,450		5,541	10.9%
2110	501	01	43	Supplies - Instructional - ENL	840	1,500	1,500		0	100.0%
2110	501	01	48	Supplies - Instructional - Math	19,996	10,550	10,000		(550)	-5.2%
2110	501	01	52	Supplies - Instructional - Science	5,966	22,644	13,199		(9,445)	-41.7%
2110	501	01	54	Supplies - Instructional - Social Studies	0	1,000	1,000		0	0.0%
2110	502	01	69	Supplies - Copier - Instructional	8,898	9,050	9,050		0	0.0%
2110	513	01	23	Reference Materials - Sheet Music	1,612	1,000	1,200		200	20.0%

10. **Textbooks and supplies in all Core subjects reflect continued investment in 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 was implemented in 22-23. The Teachers College budgets in 23-24 reflect ongoing baseline expenses. 23-24 also includes Fundations supplies for Grades K-1 and a correction of baseline expense at Shelter Rock. 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. The Math in Focus budgets in 22-23 and 23-24 reflect ongoing baseline expenses. 22-23 Social Studies textbooks includes the adoption of a new text for Grade 6. 23-24 Health Supplies reflect the coordination of teaching in a single semester so that only one set of materials is needed to support both elementary schools.**
11. **Includes general education evaluation and translation services.**
12. **Provision is made in 23-24 to repair the Project Adventure equipment.**

A 2110 REGULAR SCHOOL INSTRUCTION

				SHELTER ROCK	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$6,915,631	**$6,859,453**	**$6,898,044**		**$38,591**	**0.6%**
2110	110	02	20	Salaries - Teachers,Kindergarten (4.0, 4.0, 4.0, 4.0)	530,268	540,450	550,288	1	9,838	1.8%
2110	120	02	21	Salaries - Teachers, Grades 1-6 (28.0, 26.0, 26.0, 26.0)	3,173,807	3,110,459	3,101,120	1	(9,339)	-0.3%
2110	120	02	22	Salaries - Teachers - Art (1.13, 1.13, 1.13, 1.13)	117,833	125,052	119,950	2	(5,102)	-4.1%
2110	120	02	23	Salaries - Teachers - Music (3.80, 3.80, 3.87, 3.87)	468,075	476,619	487,061		10,442	2.2%
2110	120	02	36	Salaries - Teachers - Health Education (.5, .5, .5, .5)	33,777	35,711	38,218		2,507	7.0%
2110	120	02	37	Salaries - Teachers - Phys. Ed. (2.33, 2.33, 2.20, 2.20)	243,780	249,496	253,409		3,913	1.6%
2110	120	02	43	Salaries - Teachers - ENL (3.0, 3.0, 3.0, 3.0)	295,119	303,841	320,598		16,757	5.5%
2110	120	02	45	Salaries - Teachers - Reading (5.5, 5.5, 5.5, 5.5)	661,961	594,724	609,727		15,003	2.5%
2110	120	02	48	Salaries - Teachers-Mathematics (3.0, 3.0, 3.0, 3.0)	390,453	399,870	408,962		9,092	2.3%
2110	120	02	52	Salaries - Teachers - Science (1.0, 1.0, 1.0, 1.0)	129,852	133,773	135,111		1,338	1.0%
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	5,159	5,211	5,262		51	1.0%
2110	122	02	48	Stipend - Teacher Specialists - Mathematics	15,476	15,633	15,786		153	1.0%
2110	140	02	69	Substitute Teachers - Illness	58,011	6,490	6,490	5	0	0.0%
2110	141	02	69	Substitute Tchrs.- Staff Development	12,740	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	799	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	7,316	22,750	22,750	5	0	0.0%
2110	147	02	69	Sub Teachers - CSE/TST	26,650	30,500	30,500		0	0.0%
2110	148	02	69	Sub Teachers - All Other	37,397	29,000	29,000		0	0.0%
2110	152	02	25	Salary - Director of Fine Arts (.20, .20, .20, .20)	33,495	33,997	36,134	6	2,137	6.3%
2110	152	02	42	Salary - Distr. Coordinator - English (.20, .20, .20, .20)	34,132	34,644	36,164		1,520	4.4%
2110	152	02	43	Salary - Distr. Coordinator- ENL (.10, .10, .10, .20)	16,322	16,768	30,000		13,232	78.9%
2110	152	02	48	Salary - Distr. Coordinator - Math (.20, .20, .20, .20)	32,012	32,492	32,980		488	1.5%
2110	152	02	52	Salary - Distr. Coordinator - Science (.20, .20, .20, .20)	28,000	29,000	30,500		1,500	5.2%

1. **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. In 22-23, 4 Kindergarten and 26 Grades 1-6 sections were budgeted and 4 Kindergarten and 26 Grades 1-6 were Based on the latest enrollment projections, in 23-24, 4 Kindergarten and 26 Grades 1-6 sections are budgeted.**
2. **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. In 21-22, an incremental .5 Reading Teacher was 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 was 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 was 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 Physical Education FTE is due to improved allocation of teacher schedules. Decrease in Grades 1-6 and Art salaries reflects retirements.**
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

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
2110	152	02	54	Salary - Distr. Coord.-Social Studies (.20, .20, .20, .20)	31,200	31,668	32,143	6	475	1.5%
2110	165	02	17	Aides - Testing Costs	2,568	3,000	3,000	7	0	0.0%
2110	166	02	17	Salaries - Aides/Mon./Attend (9.41, 9.71, 9.71, 9.71)	232,950	262,397	250,058	7	(12,339)	-4.7%
2110	169	02	17	Bus Duty - T.A./S.A.	41,390	69,621	60,000	8	(9,621)	-13.8%
2110	201	02	23	Equipment - Instr. - Music	5,402	2,000	1,998		(2)	-0.1%
2110	201	02	69	Equipment - General Instructional	1,790	2,890	2,890		0	0.0%
2110	408	02	22	Repair/Svc. - Equipment, Art	0	100	150		50	50.0%
2110	408	02	23	Repair/Svc. - Equipment, Music	1,506	1,500	1,600		100	6.7%
2110	408	02	37	Repair/Svc. - Equip., Phys. Ed.	0	600	1,600	11	1,000	166.7%
2110	408	02	52	Repair/Svc. - Equipment, Science	0	400	400		0	0.0%
2110	415	02	69	Printing	566	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	1,050	200	200		0	0.0%
2110	437	02	23	Student Participation Fees - Music	150	100	200		100	100.0%
2110	437	02	45	Student Participation Fees- Reading	0	0	0		0	0.0%
2110	437	02	48	Student Participation Fees - Math	239	375	400		25	6.7%
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	1,902	2,000	2,000	10	0	0.0%
2110	480	02	42	Textbooks - Language Arts	83,329	31,633	23,500		(8,133)	-25.7%
2110	480	02	43	Textbooks - ENL	0	0	0		0	0.0%
2110	480	02	48	Textbooks - Math	28,008	2,500	2,500		0	0.0%
2110	480	02	52	Textbooks - Science	0	800	800		0	0.0%
2110	480	02	54	Textbooks - Social Studies	2,974	17,046	6,055		(10,991)	-64.5%
2110	491	02	69	BOCES Services - Elementary	1,692	5,080	5,080	9	0	0.0%
2110	501	02	21	Supplies - Instructional-Gen'l. Classroom	18,520	20,500	20,500	10	0	0.0%
2110	501	02	22	Supplies - Instructional - Art	7,753	8,500	8,500		0	0.0%
2110	501	02	23	Supplies - Instructional - Music	3,409	3,250	3,275		25	0.8%
2110	501	02	36	Supplies - Instructional - Health	5,094	6,000	3,000		(3,000)	-50.0%
2110	501	02	37	Supplies - Instructional - Phys. Ed.	2,958	2,575	2,580		5	0.2%
2110	501	02	42	Supplies - Instructional - Language Arts	33,992	31,302	49,050		17,748	56.7%
2110	501	02	43	Supplies - Instructional - ENL	1,499	1,500	1,500		0	0.0%
2110	501	02	48	Supplies - Instructional - Math	18,877	9,450	9,500		50	0.5%
2110	501	02	52	Supplies - Instructional - Science	4,834	21,044	10,458		(10,586)	-50.3%
2110	501	02	54	Supplies - Instructional - Social Studies	1,012	1,045	1,000		(45)	-4.3%
2110	502	02	69	Supplies - Copier - Instructional	10,804	11,000	11,000		0	0.0%
2110	513	02	23	Reference Materials - Sheet Music	1,332	1,000	1,200		200	20.0%

6. **See Munsey Park footnote 6 on District Coordinators.**
7. **See Munsey Park footnote 7. Decrease reflects actual expense experience.**
8. **Teacher Assistants and Aides are used in the morning to supervise the arrival of students. Decrease reflects expense experience.**
9. **See Munsey Park footnote 11.**
10. **See Munsey Park footnote 10.**
11. **See Munsey Park footnote 12.**

A 2110 REGULAR SCHOOL INSTRUCTION

				MIDDLE SCHOOL	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$4,252,879	$4,481,767	$4,298,162		($183,605)	-4.1%
2110	130	03	22	Salaries - Teachers - Art (1.4, 1.6, 1.6, 1.6)	187,002	217,500	183,428	1	(34,072)	-15.7%
2110	130	03	23	Salaries - Teachers - Music (3.6, 3.6, 3.6, 3.6)	462,460	473,256	428,063		(45,193)	-9.5%
2110	130	03	24	Salaries - Teachers - Drama (.60, .60, .60, .60)	86,020	86,880	87,749		869	1.0%
2110	130	03	34	Salaries - Teachers - Home/Careers (1.0, 1.0, 1.0, 1.0)	70,715	75,679	79,661		3,982	5.3%
2110	130	03	35	Salaries - Teachers - Technology-STEM (1.2, 1.2, 1.0, 1.2)	93,709	96,557	98,491	10	1,934	2.0%
2110	130	03	36	Salaries - Teachers - Health Educ. (1.0, 1.0, 1.0, 1.0)	121,904	126,821	131,292		4,471	3.5%
2110	130	03	37	Salaries - Teachers - Phys. Educ. (2.1, 2.1, 2.1, 2.1)	187,792	196,580	205,300		8,720	4.4%
2110	130	03	42	Salaries - Teachers - English (5.1, 5.0, 5.0, 4.6)	685,149	685,558	591,425		(94,133)	-13.7%
2110	130	03	43	Salaries - Teachers - ENL (.60, .60, .70, .70)	46,262	43,705	53,076	2	9,371	21.4%
2110	130	03	44	Salaries - Teachers - World Lang. (4.6, 4.4, 4.4, 4.2)	440,875	431,346	469,398		38,052	8.8%
2110	130	03	45	Salaries - Teachers - Reading (1.2, 1.2, 1.2, 1.2)	70,715	76,272	71,040		(5,232)	-6.9%
2110	130	03	48	Salaries - Teachers - Mathematics (5.0, 4.9, 4.9, 4.7)	604,627	641,250	605,350		(35,900)	-5.6%
2110	130	03	52	Salaries - Teachers - Science (5.9, 6.2, 5.9, 5.9)	540,903	583,441	581,502		(1,939)	-0.3%
2110	130	03	54	Salaries - Teachers - Soc. Stud. (4.2, 4.2, 4.2, 4.0)	359,160	373,281	358,164		(15,117)	-4.0%
2110	132	03	24	Stipend - Teacher Specialist Drama	8,647	8,734	8,820		86	1.0%
2110	140	03	69	Substitute Teachers - Illness	0	0	0	3	0	0.0%
2110	141	03	69	Substitute Teachers - Staff Development	0	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	0	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	2,625	0	0		0	0.0%
2110	152	03	25	Salary - Director of Fine Arts (.20, .20, .20, .20)	33,495	33,997	36,134	4	2,137	6.3%
2110	152	03	42	Salary - Distr. Coordinator - English (.20, .20, .20, .20)	34,132	34,644	36,164		1,520	4.4%
2110	152	03	44	Salary - Distr. Coord. - World Lang./ENL (.30, .30, .30, .20)	48,968	49,903	30,000		(19,903)	-39.9%
2110	152	03	48	Salary - District Coordinator - Math (.20, .20, .20, .20)	32,012	32,492	32,980		488	1.5%
2110	152	03	52	Salary - District Coordinator-Science (.20, .20, .20, .20)	28,000	29,000	30,500		1,500	5.2%
2110	152	03	54	Salary - District Coord. - Soc. Stud. (.20, .20, .20, .20)	31,200	31,668	32,143		475	1.5%

1. **Middle School enrollment was 510 in 21-22, 522 IN 22-23, and is projected to be 505 in 23-24. Budgeted General Education FTE in 21-22 was 39.40 and actual FTE was 39.90. Budgeted FTE in 22-23 is 40.0 and actual is 39.6. Budgeted FTE in 23-24 is 38.8. Adjustments are made across subject areas based on student needs. 21-22 included an additional 1.0 Reading Teacher at the Secondary 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, and retirements.**
2. **The District continues to experience enrollment of students who are English Language Learners (ELLs). In 21-22 there were 43 elementary ELLs and 22 Secondary School ELLs. In addition, in 21-22, there were 24 former ELLs who continue to receive services in accordance with the regulations. In 22-23, there are 51 elementary ELLs and 15 Secondary School ELLs. In addition, in 22-23, there are 39 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 21-22, 22-23, and 23-24, 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

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
2110	161	03	25	Salaries - Clerical - Art, Music & Drama (.33, .33, .33, .33)	14,049	14,513	14,989		476	3.3%
2110	161	03	31	Salaries - Clerical	0	0	0		0	0.0%
2110	166	03	31	Salaries-Aides/Mon./Attend (.66, .66, .66, .66)	14,413	23,552	24,374		822	3.5%
2110	169	03	31	Overtime - Clerical - T.A./S.A.	0	1,200	530	5	(670)	-55.8%
2110	201	03	23	Equipment-Instructional -Music	0	2,000	2,490		490	24.5%
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	150		(50)	-25.0%
2110	408	03	23	Repair/Svc. - Equipment, Music	400	1,400	1,400		0	0.0%
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.	0	550	3,550	11	3,000	545.5%
2110	408	03	52	Repair/Svc. - Equip. Science	0	2,600	1,000		(1,600)	-61.5%
2110	416	03	69	Copier Lease- Teacher Machine	3,901	3,902	3,902		0	0.0%
2110	417	03	24	Rental - Equipment, Drama	0	550	0	6	(550)	-100.0%
2110	420	03	24	Misc. Contractual - Drama	0	1,100	1,300	6	200	18.2%
2110	420	03	37	Misc. Contractual - Physical Education	0	3,750	0	7	(3,750)	-100.0%
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	480	510	300	6	(210)	-41.2%
2110	437	03	24	Student Participation Fees - Drama	0	0	0	6	0	0.0%
2110	437	03	44	Student Participation Fees - World Languages	540	510	390		(120)	-23.5%
2110	437	03	48	Student Participation Fees - Math	598	750	1,100		350	46.7%
2110	437	03	52	Student Participation Fees -Science	1,400	1,850	1,625		(225)	-12.2%
2110	437	03	69	Student Participation Fees	0	0	0		0	0.0%
2110	480	03	42	Textbooks - English	4,952	6,463	4,950	8	(1,513)	-23.4%
2110	480	03	43	Textbooks - ENL	0	735	888		153	20.8%
2110	480	03	44	Textbooks -World Languages	0	0	0		0	0.0%
2110	480	03	48	Textbooks - Mathematics	0	3,000	2,000		(1,000)	-33.3%
2110	480	03	52	Textbooks - Science	0	0	0		0	0.0%
2110	480	03	54	Textbooks - Social Studies	0	2,805	4,673		1,868	66.6%
2110	491	03	69	BOCES Services - Middle School	35	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 was made for a consultant to conduct a Yoga segment in Physical Education classes. The program is now taught by a district teacher.
8. Incremental textbook purchases are made on an as-needed basis as funds are available. In 22-23, fund balance of $51,304 will be used to purchase Middle School Science textbooks and digital courseware under a six year licensing agreement

A 2110 REGULAR SCHOOL INSTRUCTION

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
2110	501	03	21	Supplies - Instructional	0	3,500	3,500		0	0.0%
2110	501	03	22	Supplies - Art	3,969	6,700	6,700		0	0.0%
2110	501	03	23	Supplies - Music	1,829	2,240	2,250		10	0.4%
2110	501	03	24	Supplies - Drama	675	1,000	1,000		0	0.0%
2110	501	03	34	Supplies - Home and Careers	1,714	2,000	2,500		500	25.0%
2110	501	03	35	Supplies - Technology - STEM	3,227	8,000	4,100	10	(3,900)	-48.8%
2110	501	03	36	Supplies - Health	0	750	750		0	0.0%
2110	501	03	37	Supplies - Instruc. Phys. Ed.	3,761	4,000	4,000		0	0.0%
2110	501	03	42	Supplies - English	2,386	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	1,340	1,503	1,501		(2)	-0.1%
2110	501	03	45	Supplies - Reading	216	1,735	1,735		0	0.0%
2110	501	03	48	Supplies - Mathematics	1,168	1,500	1,500		0	0.0%
2110	501	03	52	Supplies - Science	1,194	3,500	3,500		0	0.0%
2110	501	03	54	Supplies - Social Studies	457	1,800	1,800		0	0.0%
2110	502	03	69	Supplies - Copier Instructional	13,102	13,800	13,800		0	0.0%
2110	513	03	23	Reference Materials - Sheet Music	701	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. Decrease in supplies reflects expense experience.
11. Increase includes provision for repair and maintenance of Project Adventure equipment at the Secondary School.

A 2110 REGULAR SCHOOL INSTRUCTION

				HIGH SCHOOL	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$9,946,372	$10,027,467	$10,413,590		$386,123	3.9%
2110	121	04	58	Drivers Education	5,537	5,475	5,725	1	250	4.6%
2110	130	04	22	Salaries - Teachers - Art (4.0, 3.8, 3.8, 3.4)	362,297	348,243	320,673	2	(27,570)	-7.9%
2110	130	04	23	Salaries - Teachers - Music (3.4, 3.4, 3.4, 3.4)	415,562	360,518	376,195		15,677	4.3%
2110	130	04	24	Salaries - Teachers - Drama (.40, .40, .40, .40)	57,346	57,920	58,500		580	1.0%
2110	130	04	32	Salaries - Teachers - Business Ed. (.6, .6, .4, .5)	87,742	88,619	74,588		(14,031)	-15.8%
2110	130	04	35	Salaries - Teachers - Technology-STEM (2.00, 2.00, 2.00, 2.00)	181,402	187,407	193,013		5,606	3.0%
2110	130	04	36	Salaries - Teachers - Health Ed. (1.00, 1.00, 1.00, 1.00)	114,311	118,919	123,113		4,194	3.5%

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

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
2110	130	04	37	Salaries - Teachers - Physical Ed. (3.50, 3.50, 3.50, 3.50)	325,814	337,413	358,497	2	21,084	6.2%
2110	130	04	42	Salaries - Teachers - English (9.90, 10.00, 10.00, 10.10)	1,115,639	1,149,097	1,221,472		72,375	6.3%
2110	130	04	43	Salaries - Teachers - ENL (1.40, 1.40, 1.30, 1.30)	97,104	103,398	95,498		(7,900)	-7.6%
2110	130	04	44	Salaries - Teachers -World Lang. (9.00, 9.20, 9.20, 8.80)	1,097,740	1,122,238	1,031,599		(90,639)	-8.1%
2110	130	04	45	Salaries - Teachers -Reading (.80, .80, .80, .80)	35,357	38,729	26,897		(11,832)	-30.6%
2110	130	04	48	Salaries - Teachers -Mathematics (11.50, 11.10, 11.10, 11.80)	1,418,880	1,422,115	1,557,272		135,157	9.5%
2110	130	04	52	Salaries - Teachers -Science (15.10, 14.80, 15.10, 16.10)	1,754,050	1,781,200	1,951,399		170,199	9.6%
2110	130	04	54	Salaries - Teachers -Soc. Studies (11.10, 11.30, 11.00, 11.80)	1,428,485	1,427,022	1,508,229		81,207	5.7%
2110	132	04	22	Stipend - Teacher Specialist - Advanced Placement Art	16,304	16,468	16,632	3	164	1.0%
2110	132	04	23	Stipend - Teacher Specialist - Music	23,055	32,071	29,434		(2,637)	-8.2%
2110	132	04	24	Stipend - Teacher Specialist - Drama	24,719	24,967	25,216		249	1.0%
2110	132	04	42	Stipend - Teacher Specialist - Broadcast Journalism	0	0	12,000		12,000	0.0%
2110	132	04	52	Stipend - Teacher Specialist - Science Research	34,177	28,193	33,234		5,041	17.9%
2110	136	04	42	Salaries - Teacher Assistant - ELA (1.0, 1.0, 1.0, 1.0)	38,427	39,616	41,249		1,633	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)	48,250	59,232	59,824		592	1.0%
2110	136	04	48	Salaries - Teacher Assistant - Math Lab (1.6, 1.6, 1.6, 1.6)	75,027	79,071	79,663	2	592	0.7%
2110	136	04	52	Salaries - Teacher Assistant - Science (2.0, 2.0, 2.0, 2.0)	92,882	93,393	95,582	2	2,189	2.3%
2110	136	04	54	Salaries - Teacher Assistant - Soc. Stud. Lab (1.0, 1.0, 1.0, 1.0)	59,659	59,232	59,824		592	1.0%
2110	136	04	69	Salaries - Teacher Assistant	0	0	0		0	0.0%
2110	140	04	69	Substitute Teachers - Illness	92,786	47,500	47,500	4	0	0.0%
2110	141	04	69	Substitute Teachers- Staff Development	6,075	13,000	13,000		0	0.0%
2110	142	04	69	Permanent Substitutes	0	27,900	27,900		0	0.0%
2110	144	04	69	Sub Teacher Assistants	150	0	0		0	0.0%
2110	145	04	69	Sub Callers	6,648	4,550	4,550		0	0.0%
2110	146	04	69	Salaries - Sub Tchr- Test Scoring/Training	355	750	750		0	0.0%
2110	147	04	69	Sub Teacher - CSE/TST Mtgs.	7,311	17,500	17,500		0	0.0%
2110	148	04	69	Sub Teacher - All Other	134,475	55,000	55,000		0	0.0%
2110	152	04	25	Salary - Director of Fine Arts (.40, .40, .40, .40)	66,990	67,995	72,268	5	4,273	6.3%
2110	152	04	42	Salary - District Coordinator-English (.40, .40, .40, .40)	68,264	69,288	72,327	5	3,039	4.4%

2. **High School enrollment was 980 in 21-22, 964 in 22-23, and is projected to be 998 in 23-24. In 21-22, budgeted FTE was 76.3 and actual FTE was 76.2. In 22-23, budgeted FTE is 75.3 and actual FTE is 75.0. Budgeted FTE in 23-24 is 76.9 based on enrollment. Adjustments are reflected in subject areas based on student needs. 21-22 included an additional 1.0 Reading teacher at the Secondary School to support AIS, RtI and Tier III Special Education Students. New course offerings in 23-24 include: Broadcast Journalism 4 and the re-introduction of Mathematics of Sports and Games, Business Marketing, Principles of Engineering, Film Appreciation and Basic Filmmaking, and Social Science Research. New course offerings in 22-23 included: Broadcast Journalism 3, 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 included: 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, and retirements.**
3. **Reflects stipends for advanced art, music, drama, broadcast journalism, and science research instructional programs conducted outside of regular school hours.**
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

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
2110	152	04	44	Salary - Distr. Coord. - World Lang./ENL (.40, .40, .40, .40)	66,291	66,470	60,000	5	(6,470)	-9.7%
2110	152	04	48	Salary - District Coordinator - Math (.40, .40, .40, .40)	64,024	64,984	65,959		975	1.5%
2110	152	04	52	Salary - District Coordinator-Science (.40, .40, .40, .40)	56,000	58,000	61,000		3,000	5.2%
2110	152	04	54	Salary - Distr. Coord. Social Studies (.40, .40, .40, .40)	62,400	63,336	64,286	↓	950	1.5%
2110	161	04	25	Salaries - Clerical - Art, Music & Drama (.67, .67, .67, .67)	29,368	29,465	30,433		968	3.3%
2110	166	04	31	Salaries - Aides/Mon./Attend. (1.34, 1.34, 1.34, 1.34)	43,311	47,818	49,487		1,669	3.5%
2110	169	04	31	Overtime - Clerical - T.A./S.A.	340	530	530	7	0	0.0%
2110	201	04	22	Equipment - Instructional - Art	0	1,000	2,500		1,500	150.0%
2110	201	04	23	Equipment - Instructional -Music	39,179	10,000	2,490	10	(7,510)	-75.1%
2110	201	04	24	Equipment - Instructional - Drama	0	650	650		0	0.0%
2110	201	04	35	Equipment - Instructional - Technology - STEM	2,274	3,135	3,135	8	0	0.0%
2110	201	04	37	Equipment - Physical Education	0	8,250	8,250		0	0.0%
2110	201	04	42	Equipment - Instructional - English	0	2,500	2,500	9	0	0.0%
2110	201	04	44	Equipment - Instructional - World Languages	0	0	0		0	0.0%
2110	201	04	48	Equipment - Instructional - Math	0	875	200		(675)	-77.1%
2110	201	04	52	Equipment - Instructional - Science	589	4,275	10,287	6	6,012	140.6%
2110	201	04	69	Equipment - General Instructional	0	3,392	3,392		0	0.0%
2110	408	04	22	Repair/Service - Equip., Art	0	200	150		(50)	-25.0%
2110	408	04	23	Repair/Service - Equip., Music	1,834	2,300	2,300		0	0.0%
2110	408	04	37	Repair/Svc - Equip., Phys. Ed.	0	3,100	3,250		150	4.8%
2110	408	04	42	Repair/Svc. - Equip., English	0	7,500	7,500	9	0	0.0%
2110	408	04	44	Repair/Svc. - Equip., World Languages	0	0	0		0	0.0%
2110	408	04	52	Repair/Service-Equip. Science	425	5,000	1,935		(3,065)	-61.3%
2110	408	04	69	Repair/Service - Equip., Gen'l. Clsrm.	0	125	125		0	0.0%
2110	415	04	69	Printing	266	1,500	1,500		0	0.0%
2110	416	04	22	Copier Lease - Art Room	1,825	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	5,850	6,000	6,000	10	0	0.0%
2110	417	04	24	Rental - Equipment, Drama	1,210	2,200	2,000	10	(200)	-9.1%
2110	417	04	69	Rental - Equipment - General Classroom	9,650	3,500	9,500	11	6,000	171.4%
2110	420	04	22	Miscellaneous Contractual - Art	9,396	10,500	10,500	10,12	0	0.0%
2110	420	04	23	Misc. Contractual - Music	16,190	6,500	750	↓	(5,750)	-88.5%
2110	420	04	24	Misc. Contractual - Drama	3,470	4,500	4,900	↓	400	8.9%

5. **See Munsey Park footnote 6 on District Coordinators.**
6. **In 23-24, provision is made to purchase new dissecting microscopes for Science Research Lab.**
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 21-22, the Tower Foundation provided $50,000 to complete upgrades to the Innovation Suite. In 22-23 and 23-24 provision is made in supplies to upgrade the microcontrollers used in the engineering courses. In 22-23, fund balance of $33,587 will be used to purchase supplies relaed to the implementation of an after-school Robotics Program.**
9. **Provision is made 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. In 23-24, certain music equipment will be leased through BOCES. 21-22 includes expenditures in music equipment, miscellaneous contractual, and supplies for the renovation and creation of the Contemporary Music Lab at the Secondary School.**

A 2110 REGULAR SCHOOL INSTRUCTION

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
2110	420	04	37	Misc. Contractual - Physical Education	3,771	3,000	4,000	12	1,000	33.3%
2110	420	04	48	Misc. Contractual - Math	0	0	0		0	0.0%
2110	420	04	52	Misc. Contractual - Science	4,365	700	4,500		3,800	542.9%
2110	420	04	58	Misc. Contractual - Driver's Ed.	12,378	23,195	23,195		0	0.0%
2110	437	04	22	Student Particip. Fees - Art	355	875	500	10	(375)	-42.9%
2110	437	04	23	Student Particip. Fees - Music	4,104	5,570	5,300	10	(270)	-4.8%
2110	437	04	24	Student Particip. Fees - Drama	150	0	500	10	500	0.0%
2110	437	04	35	Student Particip. Fees - Technology - STEM	3,200	3,200	4,800	8	1,600	50.0%
2110	437	04	42	Student Particip. Fees - English	0	450	930		480	106.7%
2110	437	04	44	Student Particip. Fees - World Languages	535	975	875		(100)	-10.3%
2110	437	04	48	Student Particip. Fees - Math	2,873	4,000	4,000		0	0.0%
2110	437	04	52	Student Particip. Fees - Science	19,693	18,500	21,600		3,100	16.8%
2110	437	04	54	Student Particip. Fees - Social Studies	790	2,000	2,000		0	0.0%
2110	437	04	69	Student Particip. Fees - General Classroom	0	0	0		0	0.0%
2110	480	04	22	Textbooks - Art	2,667	500	300		(200)	-40.0%
2110	480	04	32	Textbooks - Accounting	0	0	0	13	0	0.0%
2110	480	04	42	Textbooks - English	6,428	11,677	12,000		323	2.8%
2110	480	04	44	Textbooks - World Languages	1,950	6,340	7,235		895	14.1%
2110	480	04	48	Textbooks - Mathematics	0	10,500	10,500		0	0.0%
2110	480	04	52	Textbooks - Science	0	14,217	2,000		(12,217)	-85.9%
2110	480	04	54	Textbooks - Social Studies	21,998	27,586	29,504		1,918	7.0%
2110	491	04	69	BOCES Services - High School	124	3,500	3,500	14	0	0.0%
2110	501	04	21	Supplies - Instructional	143	5,750	5,750	15	0	0.0%
2110	501	04	22	Supplies - Art	23,577	26,800	27,000		200	0.7%
2110	501	04	23	Supplies - Music	29,265	7,500	7,800	10	300	4.0%
2110	501	04	24	Supplies - Drama	8,412	9,000	9,000		0	0.0%
2110	501	04	32	Supplies - Business Ed.	0	700	200		(500)	-71.4%
2110	501	04	35	Supplies - Technology - STEM	19,486	43,040	50,550	8	7,510	17.4%
2110	501	04	36	Supplies - Health	0	500	750		250	50.0%
2110	501	04	37	Supplies - Phys.Ed.	4,622	6,250	6,250		0	0.0%
2110	501	04	42	Supplies - English	3,987	5,960	5,800		(160)	-2.7%
2110	501	04	43	Supplies - ENL	0	1,014	750		(264)	-26.0%
2110	501	04	44	Supplies - World Languages	1,285	2,900	1,500		(1,400)	-48.3%
2110	501	04	45	Supplies - Reading	203	1,905	1,905		0	0.0%

11. Reflects desk rental for administration of State-mandated tests. Increase reflects expense experience.
12. Miscellaneous Contractual includes framing, filming, developing, and models for Life Drawing (Art), 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.
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. 23-24 includes texts for AP Psychology and incremental texts for AP Human Geography due to increased enrollment in the course.
14. Includes general education evaluation and translation services.
15. Includes purchase of High School student planners.

A 2110 REGULAR SCHOOL INSTRUCTION

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
2110	501	04	46	Supplies - Writing Center	864	880	500		(380)	-43.2%
2110	501	04	48	Supplies - Mathematics	4,245	7,400	7,525		125	1.7%
2110	501	04	52	Supplies - Science	22,975	26,426	26,426		0	0.0%
2110	501	04	54	Supplies - Social Studies	1,039	3,400	3,400		0	0.0%
2110	502	04	69	Supplies - Copier Instructional	24,717	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	1,659	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

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				OTHER	$50,229	$46,000	$46,000		$0	0.0%
2110	481	07	69	Textbooks - Elementary - NPS	1,240	1,000	1,000		0	0.0%
2110	482	07	69	Textbooks - Secondary - NPS	48,989	45,000	45,000	1	0	0.0%
2110	491	36	69	BOCES Tutor Svcs. - Hospital Setting	0	0	0		0	0.0%

1. **23-24 budget is consistent with average expense experience.**

A 2110 REGULAR SCHOOL INSTRUCTION

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				DISTRICTWIDE	$46,825	$568,944	$567,563		($1,381)	-0.2%
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 22-23 and 23-24 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

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
2110	151	99	37	Salary - Director Physical Education (.25, .25, .25, .25)	41,929	41,250	41,869		619	1.5%
2110	157	99	43	In-House Translation - Language	538	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	673	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	1,000	3	(2,000)	-66.7%
2110	437	99	38	Student Particip. Fees - Health, PE	0	0	0		0	0.0%
2110	473	99	69	Payments to Charter Schools	0	500	500		0	0.0%
2110	501	99	26	Instructional Supplies -Elementary Enrichment	0	0	0		0	0.0%

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 and is recorded on the salary lines for teachers who advance.**
3. **Provision is made for translation services District-wide for ENL families requiring such assistance, in accordance with CR154. See Middle School footnote 2. Decrease reflects expense experience.**

TOTAL 2110 REGULAR SCHOOL INSTRUCTION	***$29,613,589***	***$30,582,248***	***$30,701,112***	***$118,864***	***0.4%***

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 21-22, the District budgeted 425 classified school age students and 35 age 3-4 year-old pre-school students and provided services to 396 school age students and 27 pre-school students. In 22-23, the District budgeted 425 classified school age students and 35 age 3-4 pre-school students, and is providing services to 402 school age students and 27 pre-school students. In 23-24, 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 21-22 and 22-23. There is 1 full-day special class at the High School in 21-22 and 22-23. In 23-24, 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. The District's consortium contract with various service providers expires June 30, 2023. 23-24 anticipates a significant increase in costs, averaging 18%.

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES

				DISTRICT	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				MUNSEY PARK	$12,448,921	$12,951,053	$13,349,916		$398,863	3.1%
					$2,199,403	$1,982,730	$2,230,831		$248,101	12.5%
2250	135	01	27	Salaries - Extended Day ABA/ Home Teaching ABA	34,991	42,420	37,500	3	(4,920)	-11.6%
2250	135	01	75	Salaries - Home Teaching	2,626	0	1,500		1,500	0.0%
2250	153	01	27	Salaries - Teachers (8.00, 8.00, 8.00, 8.00)	947,619	932,526	954,412	1	21,886	2.3%
2250	153	01	47	Salaries - Teachers - Speech (2.40, 2.40, 2.40, 2.40)	307,179	311,314	315,071	1	3,757	1.2%
2250	156	01	27	Salaries - Teacher Assistants (6.50, 7.00, 6.00, 6.00)	237,324	244,720	218,678	1	(26,042)	-10.6%
2250	163	01	27	Sub - Teacher Assistants	15,980	5,000	5,000	2	0	0.0%
2250	166	01	27	Salaries - Aides/Mon/Attend. (5.10, 5.50, 4.60, 4.60)	135,978	143,595	125,431	1	(18,164)	-12.6%
2250	169	01	27	Overtime - TA/Clerical	0	0	0		0	0.0%
2250	201	01	27	Equipment - Instructional	1,732	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	492,976	275,000	547,834	3	272,834	99.2%
2250	440	01	47	Contract Therapists - Speech	11,148	10,000	8,000	3	(2,000)	-20.0%
2250	480	01	27	Textbooks	990	1,800	1,000		(800)	-44.4%
2250	491	01	27	BOCES - Miscellaneous Services	8,156	9,855	9,855	4	0	0.0%
2250	501	01	27	Supplies - Instructional	2,285	2,500	2,550		50	2.0%
2250	501	01	47	Supplies - Instructional - Speech	419	1,000	1,000		0	0.0%

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 23-24, there are 6.00 Teacher Assistants to support special education students in the classroom. There are no 1:1 Teacher Assistants and 4.6 1:1 Supervisory Aides. These FTEs reflect the reallocation of 1 Teacher Assistant and 1 Aide to Shelter Rock based on student needs.
2. Substitutes for IEP mandated 1:1 Teacher Assistants.
3. See Summary Notes on page 36.
4. Includes rental of FM systems, assistive technology evaluation and assessment services, hearing and vision impaired support, 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

				SHELTER ROCK	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$2,618,244	$2,727,586	$2,581,032		($146,554)	-5.4%
2250	135	02	27	Salaries - Extended Day ABA/Home Teaching ABA	172,553	146,450	160,000	1	13,550	9.3%
2250	135	02	75	Salaries - Home Teaching	438	0	1,500		1,500	0.0%
2250	153	02	27	Salaries - Teachers (11.00, 11.00, 11.00, 11.00)	947,511	986,380	1,068,403	2	82,023	8.3%

1. See Summary Notes on page 36.

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
2250	153	02	47	Salaries - Teachers Speech (4.00, 4.00, 4.00, 3.50)	488,830	494,285	323,656	2	(170,629)	-34.5%
2250	156	02	27	Salaries - Teacher Assistants (17.00, 17.00, 18.00, 18.00)	541,463	576,851	608,223	2	31,372	5.4%
2250	163	02	27	Sub - Teacher Assistants	60,101	60,000	60,000	3	0	0.0%
2250	166	02	27	Salaries - Aides/Mon./Attendants (2.58, 2.58, 3.58, 3.58)	70,914	80,798	107,641	2	26,843	33.2%
2250	169	02	27	Overtime T.A./Clerical	239	0	0		0	0.0%
2250	201	02	27	Equipment - Instructional	1,056	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	302,433	345,000	220,000	1	(125,000)	-36.2%
2250	440	02	47	Contract Therapists - Speech	8,773	5,000	3,000	1	(2,000)	-40.0%
2250	480	02	27	Textbooks	0	3,000	2,000		(1,000)	-33.3%
2250	491	02	27	BOCES - Miscellaneous Services	13,729	14,822	12,600	4	(2,222)	-15.0%
2250	501	02	27	Supplies-Instructional	5,742	6,800	6,936		136	2.0%
2250	501	02	47	Supplies -Instructional - Speech	4,462	4,200	3,073		(1,127)	-26.8%

2. See Footnote 1 on previous page. In 21-22 and 22-23, 3 special classes were budgeted and run. In 23-24, 3 special classes are budgeted. In 23-24, there are 6 Teacher Assistants to support special education students in the classroom. In addition to 5 1:1 Teacher Assistants, there are 7 Teacher Assistants for the 3 full-day special classes to meet the individual needs of the students, and 3.58 1:1 Supervisory Aides. The decrease in budgeted amount for Speech Teachers is due to retirements. In addition, a reduction of .5 FTE Speech Teacher is planned based on student needs. The 22-23 FTE for Teacher Assistants and Aides reflects the reallocation of 1 teacher assistant and 1 aide position from Munsey Park to Shelter Rock based on student needs.
3. Substitutes for IEP mandated 1:1 Teacher Assistants.
4. See Footnote 4 for Munsey Park.

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				MIDDLE SCHOOL	$1,239,863	$1,371,811	$1,607,122		$235,311	17.2%
2250	135	03	27	Salaries - Extended Day ABA/Home Teaching ABA	14,909	16,160	16,322	1	162	1.0%
2250	135	03	75	Salaries - Home Teaching	11,196	30,300	20,300	1	(10,000)	-33.0%
2250	153	03	27	Salaries - Teachers (9.00, 9.70, 9.30 9.70)	865,630	957,348	920,812	2	(36,536)	-3.8%
2250	153	03	47	Salaries - Teachers Speech (1.30, 1.30, 1.30, 1.30)	124,622	130,471	141,593	2	11,122	8.5%
2250	156	03	27	Salaries - Teacher Assistants (2.50, 3.50, 3.50, 8.00)	64,984	130,032	316,401	2	186,369	143.3%
2250	163	03	27	Sub - Teacher Assistants	414	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	792	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 23-24 reflect reallocation of staff District-wide. In 23-24, there are 2 FTE Teacher Assistants budgeted to provide support in the classroom and in the testing center, and 4 FTE 1:1 Teacher Assistants. In addition, 2 FTE Teacher Assistants will support the Middle Wellness Learning Center. The increase in Teacher Assistants in 23-24 at the Middle School is a reallocation of positions from the High School based on student needs.
3. Substitutes for IEP mandated 1:1 Teacher Assistants are recorded at the School.

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
2250	201	03	27	Equipment - Instructional	6,715	3,000	3,000		0	0.0%
2250	420	03	27	Misc. Contractual - Physician Consultations/Translations	0	0	0		0	0.0%
2250	440	03	27	Contract Therapists	146,638	90,000	175,100	1	85,100	94.6%
2250	440	03	47	Contract Therapists - Speech	765	2,000	2,000	1	0	0.0%
2250	480	03	27	Textbooks	187	3,000	2,000		(1,000)	-33.3%
2250	491	03	27	BOCES - Miscellaneous Services	1,450	4,800	4,800	4	0	0.0%
2250	501	03	27	Supplies - Instructional	1,443	3,500	3,570		70	2.0%
2250	501	03	47	Supplies - Instructional - Speech	119	1,200	1,224		24	2.0%

4. See Footnote 4 for Munsey Park.

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				HIGH SCHOOL	**$3,157,229**	**$3,007,743**	**$2,944,113**		**($63,630)**	**-2.1%**
2250	135	04	27	Salaries - Extended Day ABA /Home Teaching ABA	118,006	60,600	110,600	1	50,000	82.5%
2250	135	04	75	Salaries - Home Teaching	140,756	133,320	140,820	1	7,500	5.6%
2250	153	04	27	Salaries - Teachers (14.00 13.30, 13.30, 13.30)	1,486,192	1,408,096	1,449,076	2	40,980	2.9%
2250	153	04	47	Salaries - Teachers Speech (1.30, 1.30, 1.50, 1.30)	156,915	162,159	164,263	2	2,104	1.3%
2250	153	04	27	Stipend - Transitions	0	0	5,262		5,262	100.0%
2250	156	04	27	Salaries - Teacher Assistants (17.50, 18.50, 18.50, 14.00)	757,495	808,068	629,433		(178,635)	-22.1%
2250	163	04	27	Sub - Teacher Assistants	5,427	22,000	22,000	3	0	0.0%
2250	166	04	27	Salaries - Aide (0, 0, 0, 0)	0	0	0		0	0.0%
2250	169	04	27	Overtime - T/A/ Clerical	4,196	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	461,392	388,000	399,640	1	11,640	3.0%
2250	440	04	47	Contract Therapists - Speech	17,263	8,000	8,000	1	0	0.0%
2250	480	04	27	Textbooks	1,805	3,000	2,000		(1,000)	-33.3%
2250	491	04	27	BOCES - Miscellaneous Services	2,604	2,500	2,500	4	0	0.0%
2250	501	04	27	Supplies - Instructional	5,029	7,000	5,500		(1,500)	-21.4%
2250	501	04	47	Supplies - Instructional - Speech	150	1,000	1,019		19	1.9%

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 23-24, there are 8 FTE Teacher Assistants providing support in the classroom and in the testing center, 2 FTE 1:1 Teacher Assistants, and 4 FTE Teacher Assistants assigned to the secondary full-day special class. The decrease in Teacher Assistants in 23-24 at the High School is a reallocation of positions from the High School to the Middle School based on student needs. In 23-24, provision is made for a stipend so that a teacher can facilitate the transition of graduating students to the next stage of their young adult life.
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	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$325,711	**$328,649**	**$368,768**		**$40,119**	**12.21%**
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%
2250	166	07	27	Salaries - Aides, Monitors - NPS	0	0	0		0	0.0%
2250	440	07	27	Contract Therapists - Special Ed - NPS	240,672	230,000	236,900	2	6,900	3.0%
2250	440	07	47	Contract Therapists - Speech - NPS	63,233	60,000	61,800	1,2	1,800	3.0%
2250	491	07	27	BOCES Miscellaneous Services - NPS	21,807	38,649	70,068	3	31,419	81.3%

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. **The increase in 23-24 reflects special education related services through BOCES based on specific student needs.**

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES

				BOCES	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$817,451	**$1,273,284**	**$1,161,468**	1	**($111,816)**	**-8.8%**
2250	490	25	27	Tuition - BOCES - CCA Net and CCA Skills	215,978	180,297	0		(180,297)	-100.0%
2250	490	26	27	Tuition - BOCES - Carmen Road	204,224	206,676	212,306		5,630	2.7%
2250	490	27	27	Tuition - BOCES - Rosemary Kennedy School	0	460,282	451,837		(8,445)	100.0%
2250	490	28	27	Tuition - BOCES - Willet Avenue MS	207,008	99,597	90,029		(9,568)	100.0%
2250	490	29	27	Tuition - BOCES - Jerusalem Ave. School	38,908	112,392	94,328		(18,064)	-16.1%
2250	490	31	27	Tuition - BOCES - Program For Hearing Impaired	0	0	0		0	0.0%
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	3,027	5,000	5,000		0	0.0%
2250	490	35	27	Tuition - BOCES - Intensive Skills School	148,306	74,043	127,725		53,682	72.5%
2250	490	36	27	Tuition - BOCES - Seaman's Neck School	0	85,697	0		(85,697)	-100.0%
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.	0	0	177,743		177,743	0.0%
2250	491	36	27	BOCES Tutor Services - Hospital Setting	0	49,300	2,500		(46,800)	-94.9%

1. **The actual number of district students attending BOCES schools in 21-22 was 12. The number of district students budgeted to attend BOCES schools in 22-23 was 13. The actual number of district students attending BOCES schools in 22-23 is 12. The number of district students budgeted to attend BOCES schools in 23-24 is 14. 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)	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$1,189,553	$1,333,560	$1,577,803	1	$244,243	18.3%
2250	471	84	27	Tuition - Public -Great Neck Village	87,037	89,610	0		(89,610)	-100.0%
2250	471	87	27	Tuition - Public -Herricks UFSD	0	0	0		0	0.0%
2250	471	87	27	Tuition - Public - Shelter Rock Academy (Herricks)	0	0	0		0	0.0%
2250	471	88	27	Tuition - Greenburg North Castle	0	136,220	240,613		104,393	100.0%
2250	471	92	27	Tuition - Public - Roslyn UFSD	150,000	0	0		0	0.0%
2250	471	99	16	Tuition - Prior Yr Adj. Public	0	0	0		0	0.0%
2250	472	50	27	Tuition - Private - Anderson Center	171,501	166,436	186,092		19,656	11.8%
2250	472	51	27	Tuition - Private- Brookville Center for Children's Services	78,692	163,255	67,527		(95,728)	-58.6%
2250	472	52	27	Tuition - Private- DDI	67,904	69,044	77,634		8,590	12.4%
2250	472	54	27	Tuition - Private - Summit - Day School	0	0	46,411		46,411	0.0%
2250	472	55	27	Tuition - Private - Devereux Glenholme	0	0	0		0	0.0%
2250	472	57	27	Tuition - Private - NSSA	69,145	70,200	158,772		88,572	126.2%
2250	472	58	27	Tuition - Private - Little Village	0	0	0		0	0.0%
2250	472	60	27	Tuition - Private - Harmony Heights	0	0	0		0	0.0%
2250	472	61	27	Tuition - Private - Ascent	90,053	94,353	103,347		8,994	9.5%
2250	472	63	27	Tuition - Private - Tiegerman (formerly SLCD)	60,268	61,915	69,334		7,419	12.0%
2250	472	70	27	Tuition - Private - Martin De Porres School	76,502	85,568	96,594		11,026	12.9%
2250	472	72	27	Tuition - Private - Westbrook School	0	0	140,000		140,000	0.0%
2250	472	75	27	Tuition - Private - The Summit School	16,283	100,500	0		(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	94,388	94,947	107,684		12,737	13.4%
2250	472	79	27	Miscellaneous Tuition - OOD	89,947	63,550	130,000		66,450	104.6%
2250	472	80	27	Tuition - Private - F. L. Chamberlain Center	0	0	0		0	0.0%
2250	472	81	27	Tuition - Private - Woods Services	0	0	0		0	0.0%
2250	472	82	27	Tuition - Center for Developmental Disabilities (CDD)	70,257	74,342	81,133		6,791	9.1%
2250	472	84	27	Tuition - Private - Birch Family Services	56,558	55,620	64,662		9,042	16.3%
2250	472	99	16	Tuition Prior Yr Adj. Private	11,019	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 21-22 was 16. The number of district students budgeted to attend in 22-23 is 15. The actual number of district students attending Special Education public and private schools in 22-23 is 16. The number of district students budgeted to attend Special Education public and private schools in 23-24 is 18. 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

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				INTERMEDIATE CARE FACILITY (ICF)	$129,064	$90,275	$0	1	(90,275)	-100.0%
2250	440	98	27	Contract Therapists - ICF Students	51,615	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	77,449	90,275	0		(90,275)	-100.0%
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 21-22 was 1 student attending a NYS approved Special Act school. The number of ICF students budgeted to attend a NYS approved Special Act school in 22-23 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 23-24 is 0. 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

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				DISTRICTWIDE	$772,403	$835,415	$878,779		$43,364	5.2%
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)	46,609	54,936	66,732	1	11,796	21.5%
2250	152	99	27	Salaries - Directors (2.0, 2.0, 2.0, 2.0)	266,402	286,339	287,005	1	666	0.2%
2250	153	99	27	Salaries - Teacher of the Hearing Impaired (.60, .60,.60, .60)	71,011	73,874	76,853		2,979	4.0%
2250	153	99	27	Salaries- Teacher of the Visually Imp. (.40 .40 .40, .40)	47,341	49,249	51,236		1,987	4.0%
2250	153	99	27	Salaries - Teachers - Evaluator - (.40, .40, .40, .40)	33,497	32,506	49,004	3	16,498	50.8%
2250	153	99	27	Salaries - Teacher Assistive Technology (1.0, 1.0, 1.0, 1.0)	104,081	106,664	108,052	4	1,388	1.3%
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.**

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
2250	153	99	60	Summer CSE/Chapter 53	20,133	30,000	30,000	3	0	0.0%
2250	154	99	27	Stipend -Evaluator	5,159	5,211	7,367		2,156	41.4%
2250	157	99	27	In-House Translation	0	0	0		0	0.0%
2250	161	99	27	Salaries - Clerical (8.0, 8.0, 8.0, 8.0)	126,072	131,436	141,130	5	9,694	7.4%
2250	163	99	27	Sub - Clerical	0	0	0		0	0.0%
2250	169	99	27	Overtime - Clerical	782	0	0	5	0	0.0%
2250	204	99	27	Equipment - Non Instructional	0	4,000	4,000		0	0.0%
2250	400	99	27	Travel - District Related	1,233	3,000	3,000		0	0.0%
2250	408	99	27	Repair/Service Equipment	2,198	1,200	1,200		0	0.0%
2250	415	99	27	Printing	0	0	0		0	0.0%
2250	416	99	27	Copier - Lease	13,460	14,000	14,000		0	0.0%
2250	420	99	27	Miscellaneous Contractual - DW	24,240	29,000	25,000	6	(4,000)	-13.8%
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	0	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	10,028	10,000	10,200		200	2.0%
2250	505	99	27	Professional Literature	158	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	*$12,448,921*	*$ 12,951,053*	*$13,349,916*	*$398,863*	*3.1%*

A 2280 OCCUPATIONAL EDUCATION					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$50,050	$111,824	$72,335		($39,489)	-35.3%
2280	490	08	57	Tuition-Occupational Ed. BOCES	50,050	111,824	72,335	1	(39,489)	-35.3%

1. **Reflects enrollment for 4 students in 21-22, 10 students in 22-23, and 5 students in 23-24. Tuition is based on the District's rolling three-year average number of students participating in the program.**

A 2335 SUMMER SCHOOL

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				BOCES	**$2,698**	**$12,000**	**$24,000**		**$12,000**	**100.0%**
2335	471	08	60	Port Washington ENL Summer Program	0	0	0		0	0.0%
2335	491	08	60	BOCES - Summer School	2,698	12,000	24,000	1	12,000	100.0%

1. **Increase reflects projected staff compensation increases.**

TOTAL 2280 AND 2335 OCCUPATIONAL ED. AND SUMMER SCHOOL					***$52,748***	***$123,824***	***$96,335***		***($27,489)***	***-22.2%***

A 2610 LIBRARY & AUDIOVISUAL / MEDIA CENTER

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				DISTRICT	**$791,582**	**$629,359**	**$668,783**		**$39,424**	**6.3%**
				MUNSEY PARK	**$211,035**	**$134,525**	**$140,135**		**$5,610**	**4.2%**
2610	153	01	40	Salaries - Instruct. (Librarians) (1.0, 1.0, 1.0, 1.0)	146,236	68,230	72,136		3,906	5.7%
2610	156	01	40	Salaries - Tchr. Assts. (Library) (1.0, 1.0, 1.0, 1.0)	41,594	41,877	43,554		1,677	4.0%
2610	201	01	40	Equipment - Instructional	0	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	1,015	1,279	1	264	26.0%
2610	466	01	40	Library Books / Periodicals/AV	17,131	17,631	17,631		0	0.0%
2610	491	01	40	BOCES Services - Online Databases	3,570	3,927	3,673	2	(254)	-6.5%
2610	501	01	40	Supplies - Instructional - Library	990	1,245	1,245		0	0.0%
2610	503	01	40	Supplies - Non-Instructional - Library	514	600	617		17	2.8%

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.**

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				SHELTER ROCK	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$179,030	$181,615	$186,925		$5,310	2.9%
2610	153	02	40	Salaries - Instruct. (Librarians) (1.0, 1.0, 1.0, 1.0)	124,808	126,056	129,863		3,807	3.0%
2610	156	02	40	Salaries - Tchr. Assts. (Library) (1.0, 1.0, 1.0, 1.0)	32,431	33,474	34,886		1,412	4.2%
2610	201	02	40	Equipment - Instructional	0	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	1,015	1,279	1	264	26.0%
2610	466	02	40	Library Books / Periodicals/AV	15,536	15,459	15,459		0	0.0%
2610	491	02	40	BOCES Services -Online Databases	3,424	3,766	3,575	2	(191)	-5.1%
2610	501	02	40	Supplies - Instructional - Library	1,237	1,245	1,245		0	0.0%
2610	503	02	40	Supplies - Non-Instructional - Library	595	600	618		18	3.0%

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.**

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				MIDDLE SCHOOL	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$146,140	$145,661	$158,908		$13,247	9.1%
2610	153	03	40	Salaries - Instruct. (Librarians) (1.0, 1.0, 1.0, 1.0)	130,873	128,577	129,863		1,286	1.0%
2610	156	03	40	Salaries - Tchr. Assts. (Library) (0, 0, .40, .40)	0	0	13,318	3	13,318	0.0%
2610	201	03	40	Equipment - Instructional	0	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	1,016	870	1	(146)	-14.4%
2610	466	03	40	Library Books / Periodicals/AV	8,681	10,000	10,000		0	0.0%
2610	491	03	40	BOCES Services - Online Databases	2,652	2,918	1,695	2	(1,223)	-41.9%
2610	501	03	40	Supplies - Instructional - Library	998	1,020	1,020		0	0.0%
2610	503	03	40	Supplies - Non-Instructional - Library	207	400	412		12	3.0%

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.**
3. **See High School footnote 3.**

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				HIGH SCHOOL	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$252,654	**$143,883**	**$166,768**		**$22,885**	**15.9%**
2610	153	04	40	Salaries - Instruct.(Librarians) (1.50, 1.00, 1.00, 1.00)	194,549	99,158	102,149		2,991	3.0%
2610	156	04	40	Salaries - Tchr. Assts. (Library) (.40, 0, .60, .60)	15,767	0	19,977	3	19,977	0.0%
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	1,016	1,688	1	672	66.1%
2610	466	04	40	Library Books / Periodicals/AV	12,354	12,500	12,500		0	0.0%
2610	491	04	40	BOCES Services - Online Databases	21,962	24,159	23,386	2	(773)	-3.2%
2610	501	04	40	Supplies - Instructional - Library	1,416	1,442	1,442		0	0.0%
2610	503	04	40	Supplies - Non-Instructional - Library	597	600	618		18	3.0%

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.
3. In 21-22, the High School librarian retired, and a supporting split-librarian and teacher assistant position was promoted to the librarian position in 22-23, and the split position was eliminated. In 22-23, it was determined to add a teacher assistant position split between the Middle School and High School libraries.

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				NON-PUBLIC	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24	$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$0	**$6,000**	**$6,120**	**$120**	**2.0%**
2610	466	07	40	Library Bks./Periodicals/AV - NPS	0	6,000	6,120	120	2.0%

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				DISTRICTWIDE	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$2,724	**$17,675**	**$9,927**		**($7,748)**	**-43.8%**
2610	173	99	41	Salaries - A/V Technicians	(262)	0	**$0**			
2610	201	99	41	Equipment - Instructional, A/V	0	0	0		0	0.0%
2610	501	99	41	Supplies - Instructional	871	13,775	5,910	1	(7,865)	-57.1%
2610	503	99	41	Supplies - Non-Instructional	2,115	3,900	4,017		117	3.0%

1. Includes batteries, wireless mics and cables. Decrease reflects expense experience.

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

INSTRUCTIONAL TECHNOLOGY INITIATIVES

1:1 Chromebook Initiative: The 22-23 and 23-24 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 replaced existing access points as part of its equipment rotation program and installed additional Aruba access points in strategic areas of Shelter Rock which improved that building's Wi-Fi coverage. The rotation/enhancement project continues in 22-23 at Munsey Park and is budgeted in 23-24 at the Secondary School. The costs are partially offset by the federal e-rate program reflected in revenue.

Network Expansion Project: The 23-24 Budget includes expansion of network access at the Secondary School to the Concession Stand, the Stadium Field Press Box, and the Northwest Field Press Box.

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. 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 and 23-24. 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 has invested in additional technical support to meet the exponentially increased needs of students and staff. The number of contracted technicians had been five for the past 15 years. Over that time (and especially over the past 3 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, the District provided for an additional 1.0 FTE technician on District staff in 21-22, for a total of six contracted technicians and three staff technicians, although the District has been unable to fill one position to date. All positions are maintained in 23-24 budget.

Other Software Investments: Other investments in 22-23 and 23-24 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 included $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. This is maintained in the 23-24 budget.

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

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				DISTRICT	$3,872,331	$4,273,779	$4,593,483		$319,704	7.5%
				MUNSEY PARK	$716,903	$909,796	$857,854		($51,942)	-5.7%
2630	153	01	33	Salaries -Teachers-Computer - (2.0, 2.0, 2.0, 2.0)	141,547	160,135	167,486	1	7,351	4.6%
2630	154	01	33	Stipend - Teacher Specialist - Computer	9,356	10,421	10,524		103	1.0%
2630	156	01	33	Salaries - Tchr. Assts.-Computer (1.0, 1.0, 1.0, 1.0)	55,992	57,769	59,824		2,055	3.6%
2630	207	01	33	Furniture and Furnishings	0	0	0	2	0	0.0%
2630	220	01	33	Equipment - Instructional	76,649	183,389	162,226	2	(21,163)	-11.5%
2630	408	01	33	Repair/Service - Equipment	28,036	15,000	2,000	5	(13,000)	-86.7%
2630	420	01	33	Miscellaneous Contractual	47,255	94,095	53,708	3	(40,387)	-42.9%
2630	461	01	33	Software - Instruct. - Aidable	49,526	78,094	63,000	4	(15,094)	-19.3%
2630	491	01	33	BOCES Services	189,456	199,068	215,021	5	15,953	8.0%
2630	501	01	33	Supplies - Instructional	119,085	109,001	120,574	6	11,573	10.6%
2630	560	01	33	Software - Non-Instructional	0	2,824	3,491	7	667	23.6%

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. 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. 23-24 includes 2 document cameras, rotation of 5 desktops, 10 SmartBoards, 6 network switches, 1 shared CCTV server, 3 high-yield printers. and 5 Lenovos.
3. Includes SmartBoard installation and re-installation, 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, and Aruba Wireless Access Point Licensing fees. 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, X Protect corporate device licenses, and mobile hotspots.
4. Includes various software license agreements including Castle Learning, Gizmos Science, Discovery Education Science, Ed Club Typing, KidOYO, Near Pod Base subscription, 21st Century Reading, 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, and, in 23-24 Microsoft Teams is provided for this purpose, and Go Guardian Monitoring and Facilitation software (moved from BOCES in 22-23). Also see footnote 5.
5. BOCES services include: Discovery Education Network video streaming subscription, online databases, data privacy and security services, 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, School Source Cloud Services for digital forms, redundant internet connectivity, enabling up to 100 mb of redundant bandwidth, Canvas Learning Management System, MyOn Reading Software, Book Creator, Smart Notebook, and Brain Pop, and MS Defender Malware service. In 23-24, provision for Chromebook repairs is moved from 2630.408 to BOCES and Google Workspace is added. 23-24 also includes a project at the High School to extend the network to the Secondary School fields, including the field house and the stadium and northeast field press boxes. 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 and headsets. In 21-22, the price point of Chromebooks fell below the District's threshold for equipment. Therefore, the purchase of 264, 246, and 282 Chromebooks, pursuant to the 1:1 Chromebook Initiative, respectively for Kindergarten and 5th grade at Munsey Park, including spares, is budgeted in instructional supplies. In 22-23, supplies include brackets and tokens for the installation of wireless access points.
7. Includes in 22-23 and 23-24, the IT work order ticketing system.

A2630 COMPUTER AIDED INSTRUCTION

				SHELTER ROCK	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$768,303	$794,303	$784,816		($9,487)	-1.2%
2630	153	02	33	Salaries - Teachers-Computer (2.0, 2.0, 2.0, 2.0)	228,594	237,712	243,258	1	5,546	2.3%
2630	154	02	33	Stipend - Teacher Specialist - Computer	10,317	10,421	10,524		103	1.0%
2630	156	02	33	Salaries - Tchr. Assts. Computer (1.0, 1.0, 1.0, 1.0)	57,364	59,232	41,249		(17,983)	-30.4%
2630	207	02	33	Furniture and Furnishings	0	0	0	2	0	0.0%
2630	220	02	33	Equipment - Instructional	82,701	74,135	77,876	2	3,741	5.0%
2630	408	02	33	Repair/Service - Equipment	3,976	12,000	2,000	5	(10,000)	-83.3%
2630	420	02	33	Miscellaneous Contractual	73,020	41,135	52,433	3	11,298	27.5%
2630	461	02	33	Software - Instruct. - Aidable	43,877	66,663	56,382	4	(10,281)	-15.4%
2630	491	02	33	BOCES Services	188,658	199,067	209,324	5	10,257	5.2%
2630	501	02	33	Supplies - Instructional	79,796	91,114	89,443	6	(1,671)	-1.8%
2630	560	02	33	Software - Non-Instructional	0	2,824	2,327	7	(497)	-17.6%

1. See Munsey Park footnote 1. Decrease in Teacher Assistant salary reflects retirement.
2. See Munsey Park footnote 2. 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. 23-24 includes rotation of 2 document cameras, 1 shared CCTV server, 11 SmartBoards, 2 high yield printers, and 6 Lenovos.
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, 22-23, and 23-24 include the purchase of 191, 220, and 204 Chromebooks, respectively, for Kindergarten and 5th grade at Shelter Rock, including spares.
7. See Munsey Park footnote 7.

A2630 COMPUTER AIDED INSTRUCTION

				MIDDLE SCHOOL	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$486,941	$484,265	$587,988		$103,723	21.4%
2630	153	03	33	Salaries -Teachers - Computer (1.00, 1.00, 1.00, 1.00)	113,184	116,626	128,779	1	12,153	10.4%
2630	154	03	33	Stipend -Teacher Specialist - Computer	5,159	5,211	5,262		51	1.0%
2630	169	03	33	Overtime TA/Clerical Computer	0	0	0		0	0.0%
2630	207	03	33	Furniture and Furnishings	0	0	0	2	0	0.0%
2630	220	03	33	Equipment - Instructional	43,795	34,570	72,780	2	38,210	110.5%
2630	408	03	33	Repair/Service - Equipment	7,062	7,000	3,000		(4,000)	-57.1%
2630	420	03	33	Miscellaneous Contractual	19,918	21,536	63,450	3	41,914	194.6%
2630	461	03	33	Software - Instruct. - Aidable	43,630	38,908	36,138	4	(2,770)	-7.1%

1. See Munsey Park footnote 1.
2. See footnote 2 for Munsey Park. 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. 23-24 includes 2 document cameras, rotation of 12 desktops, 3 SmartBoards, 1 high yield printer, 4 Lenovos, and 46 Aruba wireless access points.
3. See Munsey Park footnote 3. 23-24 includes installation and licensing of 46 Aruba wireless access points.

A2630 COMPUTER AIDED INSTRUCTION

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
2630	491	03	33	BOCES Services	220,215	223,142	238,325	5	15,183	6.8%
2630	501	03	33	Supplies - Instructional	33,978	35,352	38,276	6	2,924	8.3%
2630	560	03	33	Software - Non-Instructional	0	1,920	1,978	7	58	3.0%

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.
6. Includes classroom printers, printer supplies, and computer and SmartBoard supplies. 21-22, 22-23, and 23-24 include the purchase of 77, 74, and 74 Chromebooks at the Middle School, respectively, including spares. 23-24 includes brackets and tokens for the installation of wireless access points.
7. See Munsey Park footnote 7.

A2630 COMPUTER AIDED INSTRUCTION

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				HIGH SCHOOL	**$869,515**	**$844,290**	**$1,109,032**		**$264,742**	**31.4%**
2630	153	04	33	Salaries -Teachers-Computer - (.60, .60, .60, .60)	54,499	56,571	58,910	1	2,339	4.1%
2630	154	04	33	Stipend - Teacher Specialist - Computer	3,095	3,127	3,157		30	1.0%
2630	156	04	33	Salaries - Tchr. Assts.-Computers (0, 0, 0, 0)	0	10,000	0	2	(10,000)	-100.0%
2630	169	04	33	Overtime TA/Clerical - Computer	396	0	0		0	0.0%
2630	207	04	33	Furniture and Furnishings	0	0	0	3	0	0.0%
2630	220	04	33	Equipment - Instructional	156,665	107,910	255,128	3	147,218	136.4%
2630	408	04	33	Repair/Service - Equipment	10,462	15,000	6,000	5	(9,000)	-60.0%
2630	416	04	33	Copier Lease - IT	0	0	0		0	0.0%
2630	420	04	33	Miscellaneous Contractual	66,677	82,155	141,196	4	59,041	71.9%
2630	461	04	33	Software - Instruct. - Aidable	81,214	79,044	69,993	5	(9,051)	-11.5%
2630	491	04	33	BOCES Services	373,257	368,242	442,674	6	74,432	20.2%

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 made for lab coverage in 22-23 for periods when the lab is not otherwise in use is no longer necessary.
3. See Munsey Park footnote 2. 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. 23-24 includes 94 Aruba wireless access points, 1 shared CCTV server, 25 desktops, 6 SmartBoards, 2 high yield printers, 2 3D printers, 8 Lenovos, 17 laptops for STEM Lab B, 2 document cameras, 12 iMacs for the Art Lab, the purchase of 3 iMacs for Broadcast Journalism, and costs associated with the network expansion to the Secondary School field house and the Stadium and Northwest field press boxes.
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. 23-24 includes installation and licensing of 94 Aruba wireless access points and costs related to the network expansion to the Secondary School field house and the Statium and Northwest field press boxes.
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, Code High School, Sketch Up Studio and Delta Math, among others.
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

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
2630	501	04	33	Supplies - Instructional	123,250	118,513	128,134	7	9,621	8.1%
2630	560	04	33	Software - Non-Instructional	0	3,728	3,840	8	112	3.0%

7. Includes classroom printers, supplies, and computer and SmartBoard supplies. See Munsey Park footnote 6. 21-22, 22-23, and 23-24 include the purchase of 280, 286, and 295 Chromebooks, respectively, for grade 9, including spares. 23-24 includes brackets and tokens for the installation of wireless acess points.
8. See Munsey Park footnote 7.

A2630 COMPUTER AIDED INSTRUCTION

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				NON-PUBLIC	**$8,943**	**$15,000**	**$12,500**		**($2,500)**	**-16.7%**
2630	461	07	33	Software - Instructional - Aidable - NPS	8,943	15,000	12,500		(2,500)	-16.7%

A2630 COMPUTER AIDED INSTRUCTION

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				DISTRICTWIDE	**$1,021,725**	**$1,226,125**	**$1,241,293**		**$15,168**	**1.2%**
2630	151	99	33	Salaries - Director - Instr. Technology & Libraries (1.0, 1.0, 1.0, 1.0)	178,750	175,633	181,608	1	5,975	3.4%
2630	153	99	33	Salaries-Teacher-Student Data/Staff Developer (1.0, 1.0, 1.0, 1.0)	106,667	110,968	115,442		4,474	4.0%
2630	154	99	33	Stipend - Teacher Specialist - Computer	10,293	10,396	10,500		104	1.0%
2630	161	99	33	Salaries - Clerical (2.0, 2.0, 2.0, 2.0)	79,685	111,749	116,414		4,665	4.2%
2630	169	99	33	Overtime - Computer TA/Clerical	3,660	0	0		0	0.0%
2630	177	99	33	Salaries - IT Specialist III (3.0, 3.0, 3.0, 3.0)	149,724	262,357	294,560	2	32,203	12.3%
2630	220	99	33	Equipment - Instructional	85,487	65,430	0	3	(65,430)	-100.0%
2630	400	99	33	Travel - District Related	10	1,000	1,000		0	0.0%
2630	401	99	33	Association Memberships	295	500	550		50	10.0%
2630	416	99	33	Copier Lease	1,159	1,159	1,159		0	0.0%
2630	420	06	33	Miscellaneous Contractual - Administrative Building	450	0	0		0	0.0%
2630	420	99	33	Miscellaneous Contractual	189,086	208,548	215,749	4	7,201	3.5%
2630	491	06	33	BOCES Services - Administrative Building	0	0	0		0	0.0%

1. See NOTE on page 1 for additional disclosure on administrative salary increases. Also see Munsey Park footnote 1. 21-22 clerical expense reflects a vacancy.
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. In 23-24, provision is made for expansion of responsibilities for the IT Manager, and compensation is adjusted accordingly. One IT Specialist III position remains unfilled.
3. See footnote 2 for Munsey Park. 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. There are no District-Wide equipment rotations scheduled in 23-24.

A2630 COMPUTER AIDED INSTRUCTION

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
2630	491	99	33	BOCES Services	191,697	242,922	244,946	5	2,024	0.8%
2630	503	99	33	Supplies - Non Instructional	10,234	13,600	22,723	6	9,123	67.1%
2630	560	99	33	Software - Non Instructional	14,528	21,863	36,642	7	14,779	67.6%

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. 22-23 includes upgrades to the District's email archiving and extraction system and to VMWare View. 22-23 and 23-24 include 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. 23-24 includes Mitel phone system software upgrade.
5. Includes District-wide technical support, network administration and microcomputer services, Frontline/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 Technician Services. 23-24 includes e-rate charges related to the network expansion project at the Secondary School.
6. Reflects printer and computer supplies. 23-24 increases reflect provision for MITEL replacement telephones and related parts, including wireless headsets.
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, and in 22-23 and 23-24, 300 and 680 Duo Multifactor Authentication licenses for greater cyber security protection, as well as PaperCut copying software in 23-24.

A 2805 ATTENDANCE

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$5,562	$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	5,562	10,300	10,300	1	0	0.0%

1. Residency investigative services are obtained through BOCES.

A2810 PUPIL PERSONNEL SERVICES - GUIDANCE/SCHOOL COUNSELING SERVICES

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				DISTRICT	$1,746,946	$1,801,855	$1,846,934		$45,079	2.5%
				MUNSEY PARK	$145,113	$147,202	$151,200		$3,998	2.7%
2810	153	01	28	Salaries - Instructional (Counselors) (1.0, 1.0, 1.0, 1.0)	129,852	131,151	135,111	1	3,960	3.0%
2810	154	01	28	Stipend - School Counselors	3,862	3,901	3,939		38	1.0%
2810	420	01	28	Miscellaneous Contractual - (CASA)	11,250	11,250	11,250	2	0	0.0%
2810	501	01	28	Supplies - Instructional	0	600	600		0	0.0%
2810	503	01	28	Supplies - Non-Instructional	150	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 36.
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	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$158,557	**$160,147**	**$161,626**		**$1,479**	**0.9%**
2810	153	02	28	Salaries - Instruct. (Counselors) (1.0, 1.0, 1.0, 1.0)	142,669	144,096	145,537	1	1,441	1.0%
2810	154	02	28	Stipend-School Counselors	3,862	3,901	3,939		38	1.0%
2810	420	02	28	Miscellaneous Contractual - (CASA)	11,250	11,250	11,250	2	0	0.0%
2810	501	02	28	Supplies - Instructional	499	600	600		0	0.0%
2810	503	02	28	Supplies - Non-Instructional	277	300	300		0	0.0%

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

				MIDDLE SCHOOL	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$245,914	**$253,182**	**$270,906**		**$17,724**	**7.0%**
2810	153	03	28	Salaries - Instruct. (Counselors) (2.0, 2.0, 2.0, 2.0)	147,115	151,886	168,801		16,915	11.1%
2810	154	03	28	Stipend-Guidance/School Counselors	15,447	15,602	15,758		156	1.0%
2810	161	03	28	Salaries - Clerical (1.0, 1.0, 1.0, 1.0)	68,945	68,815	69,503		688	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	440	1,545	1,600	2	55	3.6%
2810	501	03	28	Supplies - Instructional	260	2,000	1,800		(200)	-10.0%
2810	502	03	28	Supplies - Copier	0	350	360		10	2.9%
2810	503	03	28	Supplies - Non-Instructional	1,725	1,000	1,100		100	10.0%

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

				HIGH SCHOOL	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$984,841	**$1,012,393**	**$1,037,500**		**$25,107**	**2.5%**
2810	153	04	28	Salaries - Instruct. (Counselors) (6.0, 6.0, 6.0, 6.0)	765,037	784,546	806,487		21,941	2.8%
2810	154	04	28	Stipend - Guidance/School Counselors/AP Exams	46,340	46,806	59,874	1	13,068	27.9%
2810	161	04	28	Salaries - Clerical (3.0, 3.0, 3.0, 3.0)	139,149	144,839	134,012	2	(10,827)	-7.5%
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/Translation Services	11,250	14,250	14,500	3	250	1.8%

1. **Provision is made in 23-24 for a seasoned Administrator to supervise the administration of the Advanced Placement examinations at an offsite location.**

A2810 PUPIL PERSONNEL SERVICES - GUIDANCE/SCHOOL COUNSELING SERVICES

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
2810	491	04	28	BOCES Services	15,114	9,940	11,000	4	1,060	10.7%
2810	501	04	28	Supplies - Instructional	414	2,100	1,800		(300)	-14.3%
2810	502	04	28	Supplies - Copier	0	450	465		15	3.3%
2810	503	04	28	Supplies - Non Instructional	2,574	2,500	2,400		(100)	-4.0%

2. Decrease reflects transfer of staff to an open positon in the District, replaced with a new hire at a lower salary.
3. See footnote 2, Munsey Park. In addition, provision is made for translation services through outside contractors for students and their families.
4. Includes college tracking services, vocational assessments, technology support for Guidance systems and provision for translation services through BOCES for students and their families.

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				DISTRICTWIDE	$212,520	$228,931	$225,702		($3,229)	-1.4%
2810	151	99	28	Salaries - Director (1.00, 1.00, 1.00, 1.00)	178,026	192,531	189,177	1	(3,354)	-1.7%
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	1,525	1,000	1,500		500	50.0%
2810	415	99	28	Printing	0	900	900		0	0.0%
2810	505	99	28	Professional Literature	79	100	125		25	25.0%
2810	506	99	28	Meetings/Events	32,890	33,400	33,000	2	(400)	-1.2%

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 allocated here. Additionally, the Director of School Counseling expanded 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. Costs reflect the increasing number of students taking Advanced Placement exams, and the decision for 22-23 and 23-24 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]

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				DISTRICT	$1,164,783	$1,275,521	$1,290,161		$14,640	1.1%
				MUNSEY PARK	$139,654	$162,041	$165,785		$3,744	2.3%
2815	161	01	70	Salaries - Clerical (1.0, 1.0, 1.0, 1.0)	33,789	35,088	35,439		351	1.0%
2815	163	01	70	Subs-Nurse	7,673	5,040	5,040		0	0.0%
2815	166	01	70	Salaries - Aides (0, 0, 0, 0)	0	0	0		0	0.0%
2815	168	01	70	Salaries - Registered Nurses (2.0, 2.0, 2.0, 2.0)	96,958	113,178	116,806		3,628	3.2%
2815	169	01	70	Overtime - Nurses/Clerical	467	3,500	3,500	2	0	0.0%
2815	503	01	70	Supplies - Non Instructional	766	5,235	5,000	3	(235)	-4.5%

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. 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.
3. Additional provision is made for purchase of AED supplies through the Health Office.

A 2815 PUPIL PERSONNEL SERVICES - HEALTH SERVICES

				SHELTER ROCK	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$108,356	$166,044	$168,241		$2,197	1.3%
2815	161	02	70	Salaries - Clerical (1.0, 1.0, 1.0, 1.0)	38,690	40,061	41,453		1,392	3.5%
2815	163	02	70	Subs-Nurse	9,835	5,040	5,040		0	0.0%
2815	166	02	70	Salaries - Aides (0, 0, 0, 0)	0	0	0		0	0.0%
2815	168	02	70	Salaries - Registered Nurses (2.0, 2.0, 2.0, 2.0)	58,303	112,918	114,048	2	1,130	1.0%
2815	169	02	70	Overtime - Nurses/Clerical	335	3,500	3,500	1	0	0.0%
2815	204	02	70	Equipment - Health Office	0	0	0		0	0.0%
2815	503	02	70	Supplies - Non Instructional	1,193	4,525	4,200	3	(325)	-7.2%

1. See Munsey Park footnote 2.
2. 21-22 expense reflects unfilled positions.
3. See Munsey Park footnote 4.

A 2815 PUPIL PERSONNEL SERVICES - HEALTH SERVICES

				MIDDLE SCHOOL	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$72,731	$78,149	$75,194		($2,955)	-3.8%
2815	161	03	70	Salaries-Clerical -Health Office (.33, .33, .33, .33)	13,910	14,445	15,046		601	4.2%
2815	163	03	70	Subs-Nurse	1,631	2,020	2,020		0	0.0%
2815	168	03	70	Salaries - Registered Nurses (.66, .66, .66, .66)	52,771	53,962	51,408	1	(2,554)	-4.7%
2815	169	03	70	Overtime Nurses/Clerical	2,289	2,520	2,520	2	0	0.0%
2815	503	03	70	Supplies - Non Instructional	2,130	5,202	4,200		(1,002)	-19.3%

1. Decrease in 23-24 reflects retirement.
2. See Munsey Park footnote 2. Decrease reflects expense experience.

A 2815 PUPIL PERSONNEL SERVICES - HEALTH SERVICES

				HIGH SCHOOL	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$148,954	$161,404	$153,725		($7,679)	-4.8%
2815	161	04	70	Salaries -Clerical-Health Office (.67, .67, .67, .67)	28,242	29,328	30,547		1,219	4.2%
2815	163	04	70	Subs-Nurse	4,865	7,070	7,070	2	0	0.0%
2815	168	04	70	Salaries - Registered Nurses (1.34, 1.34, 1.34, 1.34)	107,208	109,557	104,373	1	(5,184)	-4.7%
2815	169	04	70	Overtime Nurses/Clerical	1,232	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	5,868	11,214	7,500	4	(3,714)	-33.1%

1. Decrease in 23-24 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 2.
4. See Munsey Park footnote 3. Decrease reflects expense experience.

A 2815 PUPIL PERSONNEL SERVICES - HEALTH SERVICES

				NON-PUBLIC	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$437,022	**$467,805**	**$482,261**		**$14,456**	**3.1%**
2815	163	07	70	Substitute Nurses	1,005	6,020	6,020		0	0.0%
2815	168	07	70	Salaries - Registered Nurses - NPS (3.75, 4.18, 4.31, 4.31)	262,621	285,433	299,953	1	14,520	5.1%
2815	169	07	70	Overtime Nurses/Clerical	635	2,872	2,872	2	0	0.0%
2815	204	07	70	Equipment - Non Instructional	3,990	3,000	2,000		(1,000)	-33.3%
2815	440	07	99	Contract Therapists - Non Classified - NPS	71,134	68,000	66,950	3	(1,050)	-1.5%
2815	491	07	70	BOCES Health Services - NPS	95,644	99,280	101,266	4	1,986	2.0%
2815	503	07	70	Supplies - Non-Instructional - NPS	1,992	3,200	3,200	5	0	0.0%

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. In 23-24, provision is made to expand the hours of lunch coverage at St. Mary's to ensure a nurse is always present.
2. See Munsey Park footnote 2.
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 3.

A 2815 PUPIL PERSONNEL SERVICES - HEALTH SERVICES

				DISTRICTWIDE	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$258,066	**$240,078**	**$244,955**		**$4,877**	**2.0%**
2815	151	99	36	Salaries-Director Health Services (.25, .25, .25, .25)	62,717	55,342	61,677	1	6,335	11.4%
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)	12,504	15,000	15,000	2	0	0.0%
2815	167	99	70	Salaries - School Physicians	0	0	0		0	0.0%
2815	168	99	70	Salaries - Summer Nurse	0	0	0		0	0.0%
2815	168	99	70	Stipend Lead Nurse	5,159	5,211	5,262		51	1.0%
2815	204	99	70	Equipment - Non Instructional	0	9,800	9,800		0	0.0%
2815	408	99	70	Repair/Service - Equipment	0	600	600		0	0.0%
2815	420	99	70	Miscellaneous Contractual	64,203	36,220	36,011	5	(209)	-0.6%
2815	438	99	70	Health Services - Other Districts	40,693	48,000	48,000	4	0	0.0%
2815	443	99	69	Contract Teachers (Homebound)	35,980	26,000	25,000	2	(1,000)	-3.8%
2815	444	99	70	Student Accident Insurance	24,645	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 allocated 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.

A 2815 PUPIL PERSONNEL SERVICES - HEALTH SERVICES

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
2815	449	99	70	Contagious Disease Control	0	3,000	3,000		0	0.0%
2815	491	99	69	BOCES Tutor Services - Hospital	0	3,605	3,605	2	0	0.0%
2815	491	99	70	BOCES Services	12,165	3,800	3,500	5	(300)	-7.9%

5. **21-22 BOCES services include participation in BOCES Health Network and school medical director services. In 21-22, it was determined to contract medical director 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 agencies, as staffing shortages for substitute nurses continues.**

A 2820 PUPIL PERSONNEL SERVICES - PSYCHOLOGICAL SERVICES

				DISTRICT / MUNSEY PARK	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$1,083,528	**$1,092,752**	**$1,216,759**		**$124,007**	**11.3%**
					$185,782	**$191,524**	**$196,317**		**$4,793**	**2.5%**
2820	153	01	29	Salaries -Instruct. Psychologists (1.50, 1.50, 1.50, 1.50)	178,214	182,189	186,901		4,712	2.6%
2820	154	01	29	Stipend - Psychologists	7,140	8,235	8,316		81	1.0%
2820	503	01	29	Supplies - Non Instructional	428	1,100	1,100		0	0.0%

A 2820 PUPIL PERSONNEL SERVICES - PSYCHOLOGICAL SERVICES

				SHELTER ROCK	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$180,585	**$186,010**	**$191,653**		**$5,643**	**3.0%**
2820	153	02	29	Salaries - Instruct. Psychologists (1.50, 1.50, 1.50, 1.50)	172,133	176,675	182,237		5,562	3.1%
2820	154	02	29	Stipend - Psychologists	8,153	8,235	8,316		81	1.0%
2820	503	02	29	Supplies - Non Instructional	299	1,100	1,100		0	0.0%

A 2820 PUPIL PERSONNEL SERVICES - PSYCHOLOGICAL SERVICES

				MIDDLE SCHOOL	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$78,140	**$83,679**	**$143,302**		**$59,623**	**71.3%**
2820	153	03	29	Salaries- Instruct. Psychologists (.67, .67, 1.40, 1.40)	75,841	78,901	134,440	1	55,539	70.4%
2820	154	03	29	Stipend - Psychologists	1,794	3,678	7,762		4,084	111.0%
2820	503	03	29	Supplies - Non Instructional	505	1,100	1,100		0	0.0%

1. **See footnote 1 below.**

A 2820 PUPIL PERSONNEL SERVICES - PSYCHOLOGICAL SERVICES

				HIGH SCHOOL	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$248,686	**$253,590**	**$187,099**		**($66,491)**	**-26.2%**
2820	153	04	29	Salaries -Instruct. Psychologists (2.33, 2.33, 1.60, 1.60)	231,421	239,698	176,729	1	(62,969)	-26.3%
2820	154	04	29	Stipend - Psychologists	14,445	12,792	8,870	1	(3,922)	-30.7%
2820	503	04	29	Supplies - Non Instructional	2,820	1,100	1,500		400	36.4%

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 budgeted for grades 7 and 8, and 2.33 FTE psychologists are budgeted to grades 9-12. The actual allocation in 22-23 is 1.40 FTE for grades 7 & 8, and 1.60 for grades 9-12. This is maintained in 23-24.**

A 2820 PUPIL PERSONNEL SERVICES - PSYCHOLOGICAL SERVICES

				NON-PUBLIC SCHOOLS	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$80,681	**$69,248**	**$91,832**		**$22,584**	**32.6%**
2820	153	07	29	Salaries - Instruct. Psychologist - NPS (.60, .60, .60, .60)	50,246	48,758	73,506		24,748	50.8%
2820	154	07	29	Stipend - Psychologist - NPS	5,435	5,490	3,326	1	(2,164)	-39.4%
2820	439	07	29	Clinical Exams	25,000	15,000	15,000		0	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

				BOCES	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$2,800	**$6,000**	**$92,336**		**$86,336**	**1438.9%**
2820	491	08	29	BOCES Services	2,800	6,000	92,336	1	86,336	1438.9%

1. **In 21-22 and 22-23, includes 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. In 22-23, the District joined the Nassau BOCES Mental Health Consortium and participates in the Cohen's Children's Northwell School Mental Health Partnership. In 22-23, these services were paid through a COVID-related federal grant. In 23-24, the services are paid through the general fund. The Partnership provides access to resources in all areas of mental health and social emotional learning, assists the District with prevalent issues of mental health and wellness, and allows the District to access a variety of resources in mental behavioral health and wellness services and supports.**

A 2820 PUPIL PERSONNEL SERVICES - PSYCHOLOGICAL SERVICES

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				DISTRICTWIDE	$306,854	$302,701	$314,220		$11,519	3.8%
2820	153	99	29	Salaries - Instruct. Psych.(Initial CSE) (1.0, 1.0, 1.0, 1.0)	87,690	89,631	91,610	3	1,979	2.2%
2820	153	99	29	Salaries - Instruct. Psych.(Pre-Sch.) (1.0, 1.0, 1.0, 1.0)	135,503	138,190	139,572		1,382	1.0%
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	10,870	10,980	11,088		108	1.0%
2820	159	99	60	Salaries - Summer Evaluations	27,291	27,000	35,000	1	8,000	29.6%
2820	204	99	29	Equipment - Non Instructional	0	1,500	1,550		50	3.3%
2820	400	99	29	Travel - District Related	0	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	43,875	32,000	32,000	2	0	0.0%
2820	503	99	29	Supplies - Non-Instructional	1,625	2,000	2,000		0	0.0%
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

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				DISTRICT	$458,685	$481,420	$478,151		($3,269)	-0.7%
				MUNSEY PARK	$146,236	$148,698	$69,912		($78,786)	-53.0%
2825	153	01	29	Salaries-Instruct. Social Workers (1.0, 1.0, 1.0, 1.0)	146,236	147,698	68,912	2	(78,786)	-53.3%
2825	503	01	29	Supplies - Instructional	0	1,000	1,000	1	0	0.0%

A 2825 PUPIL PERSONNEL SERVICES - SOCIAL WORKER SERVICES

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				SHELTER ROCK	$116,082	$125,191	$152,353		27,162	21.7%
2825	153	02	29	Salaries-Instruct. Social Workers (1.0, 1.0, 1.0, 1.0)	116,000	124,191	151,353	2	27,162	21.9%
2825	503	02	29	Supplies - Instructional	82	1,000	1,000	1	0	0.0%

A 2825 PUPIL PERSONNEL SERVICES - SOCIAL WORKER SERVICES

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				MIDDLE SCHOOL	$79,667	$82,263	$128,317		$46,054	56.0%
2825	153	03	29	Salaries-Instruct. Social Workers (1.0, 1.0, 1.0, 1.0)	79,667	81,263	127,317	2	46,054	56.7%
2825	503	03	29	Supplies - Instructional	0	1,000	1,000	1	0	0.0%

A 2825 PUPIL PERSONNEL SERVICES - SOCIAL WORKER SERVICES

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				HIGH SCHOOL	$74,930	$80,072	$82,269		$2,197	2.7%
2825	153	04	29	Salaries-Instruct. Social Workers (1.0, 1.0, 1.0, 1.0)	74,930	78,872	81,269		2,397	3.0%
2825	503	04	29	Supplies - Instructional	0	1,200	1,000	1	(200)	-16.7%

A 2825 PUPIL PERSONNEL SERVICES - SOCIAL WORKER SERVICES

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				DISTRICTWIDE	$41,770	$45,196	$45,300		$104	0.2%
2825	151	99	29	Salaries - Director (.25, .25, .25, .25)	41,770	42,396	42,500	3	104	0.2%
2825	420	99	70	Miscellaneous Contractual	0	800	800	1	0	0.0%
2825	503	99	70	Supplies - Non-Instructional	0	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. Variance in salaries reflects reassignment of existing staff to meet student needs.
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

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				DISTRICT	$514,963	$573,642	$593,280		$19,638	3.4%
				MUNSEY PARK	$51,982	$55,925	$63,475		$7,550	13.5%
2850	123	01	56	Club Advisors	17,325	23,000	25,500	1	2,500	10.9%
2850	124	01	56	Missed Prep Period Coverage	91	1,200	1,250		50	4.2%
2850	125	01	56	Chaperones	121	1,000	1,000		0	0.0%
2850	129	01	56	Concerts/Plays/Rehearsals	34,445	30,025	35,025	1	5,000	16.7%
2850	133	01	56	Cafeteria Duty	0	0	0		0	0.0%
2850	134	01	56	Detention	0	700	700		0	0.0%

1. Club stipends are reallocated to reflect 22-23 expense experience, and supervision at concerts, plays, and rehearsals are adjusted to reflect actual expense experience.

A 2850 CO-CURRICULAR ACTIVITIES

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				SHELTER ROCK	$42,275	$47,750	$48,800		$1,050	2.2%
2850	123	02	56	Club Advisors	14,424	21,000	20,000	1	(1,000)	-4.8%
2850	124	02	56	Missed Prep Period Coverage	2,328	1,200	1,250		50	4.2%
2850	125	02	56	Chaperones	0	1,000	1,000		0	0.0%
2850	129	02	56	Concerts/Plays/Rehearsals	25,477	23,850	25,850	1	2,000	8.4%
2850	133	02	56	Cafeteria Duty	0	0	0		0	0.0%
2850	134	02	56	Detention	47	700	700		0	0.0%

1. See Munsey Park footnote 1.

A 2850 CO-CURRICULAR ACTIVITIES

				MIDDLE SCHOOL	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$63,840	**$70,169**	**$70,823**		**$654**	**0.9%**
2850	123	03	56	Club Advisors	20,598	18,700	18,700		0	0.0%
2850	124	03	56	Missed Prep Period Coverage	5,157	5,350	5,350		0	0.0%
2850	125	03	56	Chaperones	21,685	15,463	18,117		2,654	17.2%
2850	129	03	56	Concerts/Plays/Rehearsals	16,056	28,871	26,871		(2,000)	-6.9%
2850	131	03	56	Proctoring	343	1,285	1,285		0	0.0%
2850	133	03	56	Cafeteria Duty	0	0	0		0	0.0%
2850	134	03	56	Detention	0	500	500		0	0.0%

A 2850 CO-CURRICULAR ACTIVITIES

				HIGH SCHOOL	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$356,865	**$399,798**	**$410,182**		**$10,384**	**2.6%**
2850	123	04	56	Club Advisors	111,317	148,375	148,375	1	0	0.0%
2850	124	04	56	Missed Prep Period Coverage	31,492	21,600	31,600	2	10,000	46.3%
2850	125	04	56	Chaperones	41,538	38,400	38,784		384	1.0%
2850	129	04	56	Concerts/Plays/Rehearsals	70,254	91,623	91,623		0	0.0%
2850	131	04	56	Proctoring	93,946	93,550	93,550		0	0.0%
2850	133	04	56	Cafeteria Duty	0	0	0		0	0.0%
2850	134	04	56	Detention	8,318	6,250	6,250		0	0.0%

1. **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.**
2. **Increase reflects expense experience. It has become increasingly difficult to secure substitute teachers.**

A2855 PUPIL PERSONNEL SERVICES - INTERSCHOLASTIC ATHLETICS

				DISTRICT / MIDDLE SCHOOL	Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$1,823,481	**$1,849,733**	**$1,939,945**		**$90,212**	**4.9%**
					$444,376	**$490,389**	**$479,540**		**($10,849)**	**-2.2%**
2855	151	03	39	Salaries - Director Athletics (.25 .25, .25, .25)	41,929	41,250	41,869		619	1.5%
2855	153	03	39	Salaries - Lead Teachers (.40, .40, .40, .40)	45,724	47,568	49,246		1,678	3.5%
2855	154	03	39	Stipend - Lead Teacher	5,159	5,211	5,262		51	1.0%
2855	157	03	39	Stipend - Game Supv./Equip. Mgr.	33,596	42,525	42,525		0	0.0%
2855	158	03	39	Stipend - Coaching	186,597	215,000	200,000	1	(15,000)	-7.0%

1. **The roster of coaches in 22-23 is maintained in 23-24, and budget reflects expense experience.**

A2855 PUPIL PERSONNEL SERVICES - INTERSCHOLASTIC ATHLETICS

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
2855	161	03	39	Salaries - Clerical (.66, .66, .66, .66)	41,864	30,273	29,636	5	(637)	-2.1%
2855	201	03	39	Equipment - Instructional	798	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	667	700	700		0	0.0%
2855	408	03	39	Repair/Service - Equipment	8,000	13,000	13,000	2	0	0.0%
2855	416	03	70	Copier Lease	590	591	591		0	0.0%
2855	420	03	39	Miscellaneous Contractual	29,358	32,984	33,974	3	990	3.0%
2855	491	03	39	BOCES Services-Officials/Fees	36,534	41,367	41,817	4	450	1.1%
2855	501	03	39	Supplies-Instructional	9,165	9,500	10,000		500	5.3%
2855	503	03	39	Supplies - Non Instructional	4,394	4,500	5,000		500	11.1%

2. Includes cleaning, sanitizing, safety-testing and reconditioning of athletic equipment and uniforms, as well as the costs for safety inspections of District AEDs.
3. Includes athletic trainer services for various teams, as well as the rental of pools for the swim team.
4. Includes Section VIII Officials/Fees and Family ID, a software program to electronically track physical forms and athletic participation.
5. Decrease in 22-23 reflects retirements.

A2855 PUPIL PERSONNEL SERVICES - INTERSCHOLASTIC ATHLETICS

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				HIGH SCHOOL	$1,379,105	$1,359,344	$1,460,405		$101,061	7.4%
2855	151	04	39	Salaries - Director Athletics (.50, .50, .50, .50)	83,857	82,500	83,738		1,238	1.5%
2855	157	04	39	Stipend - Game Supv./Equip. Mgr.	206,221	138,800	208,300	1	69,500	50.1%
2855	158	04	39	Stipend - Coaching	694,760	702,500	729,705	2	27,205	3.9%
2855	161	04	39	Salaries - Clerical (1.34, 1.34, 1.34, 1.34)	85,523	61,463	60,168	9	(1,295)	-2.1%
2855	201	04	39	Equipment - Instructional	4,110	31,800	31,800	3	0	0.0%
2855	400	04	39	Travel - District Related	6,472	13,000	13,000	4	0	0.0%
2855	401	04	39	Athletic Association Fees	1,336	1,500	1,500		0	0.0%
2855	408	04	39	Repair/Service - Equipment	17,210	26,000	26,000	5	0	0.0%
2855	416	04	70	Copier Lease	1,181	1,181	1,181		0	0.0%

1. In 21-22, Nassau County Section VIII adjusted the start time of contests across all sports because of the difficulties associated with the timely transportation of teams to competitions. This has resulted in a significant increase in supervision costs in 22-23 and 23-24.
2. The roster of coaches in 22-23 is maintained in 23-24, including provision for playoff pay, as our teams continue to achieve success at the County and State levels. In addition, provision is made to add assistant coaches in fencing, bowling, volleyball, and badminton due to increased student participation in these sports.
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					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
2855	420	04	39	Miscellaneous Contractual	108,982	107,667	90,167	6	(17,500)	-16.3%
2855	437	04	39	Student Participation Fees	16,270	21,000	21,000	7	0	0.0%
2855	491	04	39	BOCES Services-Officials/Fees	83,169	94,483	116,396	8	21,913	23.2%
2855	501	04	39	Supplies-Instructional	63,002	69,850	69,850		0	0.0%
2855	503	04	39	Supplies - Non Instructional	7,012	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. In 23-24, this service will be obtained through BOCES, and budgeted funds are reallocated accordingly.**
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, and in 23-24, HUDL video services.**
9. **Decrease in 22-23 reflects retirements.**

TOTAL 2000 INSTRUCTION, INCL. SPECIAL EDUCATION	*56,470,592*	*58,699,416*	*59,871,072*	*$1,171,656*	*2.00%*

A 5510 DISTRICT TRANSPORTATION

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
				DISTRICT	$5,058,110	$5,871,022	$5,815,929		($55,093)	-0.9%
				TRANSPORTATION OFFICE	$198,171	$190,384	$202,214		$11,830	6.2%
5510	160	06	71	Salaries-Non Certific. Administrator (1.0, 1.0, 1.0, 1.0)	110,908	112,617	122,400	1	9,783	8.7%
5510	161	06	71	Salaries - Transportation - Clerical (1.0, 1.0, 1.0, 1.0)	66,224	68,651	71,198		2,547	3.7%
5510	163	06	71	Substitutes - Transportation Dept.	0	0	0		0	0.0%
5510	169	06	71	Transportation Overtime	2,510	2,000	2,000	2	0	0.0%
5510	415	06	71	Printing	105	1,513	1,013	3	(500)	-33.0%
5510	416	06	71	Copier Lease	803	803	803		0	0.0%
5510	503	06	71	Supplies - Non Instructional	26	300	300		0	0.0%
5510	560	06	71	Software - Transfinder School Transportation System	17,595	4,500	4,500	4	0	0.0%

1. See NOTE on page 1. Administrator compensation was adjusted in 22-23 to reflect the responsibilities of the office.
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.
4. 21-22 reflects expense related to upgrade of the transportation system.

A 5540 CONTRACTED TRANSPORTATION

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$4,859,939	$5,679,363	$5,608,032	1	($71,331)	-1.3%
5540	331	06	71	Contract Trans. In District - Home to School	3,015,864	3,253,386	3,156,189	2	(97,197)	-3.0%
5540	332	06	71	Contract Trans. New Bus Rtes - Home to School	0	87,768	92,493		4,725	5.4%
5540	333	06	71	Contract Trans. Out of Dist. - Home to School	1,478,233	1,864,650	1,899,577	2	34,927	1.9%
5540	334	06	71	Contract Trans - Athletic Trips	319,786	380,362	380,362	2	0	0.0%
5540	335	06	60	Contract Trans - Summer School	4,840	6,766	6,980	3	214	3.2%

1. The State-mandated transportation inflation factor assumed for 23-23 was 4.4% and the actual increase was 6.3%. The inflation factor assumed in 23-24 is 5.6%. The actual rate will be set as of May 31, 2023. 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. This is maintained in 23-24. The District's current transportation provider has declined to renew its contract for 2023-24. Therefore, the District has issued a Request for Proposals (RFP) in hopes of securing necessary transportation services (home to school, athletics, field trips and summer) on a multi-year basis, if possible, commencing with 2023-24 and thereafter. An RFP was issued in April 2023 and is structured to obtain pricing for each of one year, three year, or five year alternatives. The RFP will be awarded in the manner that serves the best interests of the District. The award of multi-year contract is subject to and conditioned upon the approval of the Manhasset UFSD voters, through their vote on the 2023-24 budget on May 16, 2023. This budget reflects the estimated costs of the first year of a 3-year contract with a total 3 year cost of $16,851,970.
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 22-23, the District transports 267 eligible students to 36 locations, and 2,631 eligible students to Manhasset Public Schools. The increase in out of district transportation in 22-23 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

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
5540	336	01	71	Contract Trans - Field Trips - MP	8,542	11,194	10,194	4	(1,000)	-8.9%
5540	336	02	71	Contract Trans - Field Trips - SR	6,378	10,498	9,498		(1,000)	-9.5%
5540	336	03	71	Contract Trans - Field Trips - MS	0	0	0		0	0.0%
5540	336	04	71	Contract Trans - Field Trips - HS	14,302	24,277	19,277		(5,000)	-20.6%
5540	336	99	25	Contract Trans - Field Trips - AMD - Academic Competitions	11,203	37,962	30,962		(7,000)	-18.4%
5540	336	99	27	Contract Trans - Field Trips - Special Education - Life Skills	791	2,500	2,500		0	0.0%

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. Adjustments are made in 23-24 to reflect expense experience, and the results of the RFP.**

A 5550 PUBLIC TRANSPORTATION

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$0	$1,275	$5,683		$4,408	345.7%
5550	337	06	71	Public Transportation	0	1,275	5,683	1	4,408	345.7%

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

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24	$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$0	$0	$0	$0	0.0%
5581	491	06	71	BOCES Transportation	0	0		0	0.0%

TOTAL 5000 TRANSPORTATION	***$5,058,110***	***$5,871,022***	***$5,815,929***	***($55,093)***	***-0.9%***

A 9000 EMPLOYEE BENEFITS

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$23,991,366	**$25,153,782**	**$26,987,971**		**$1,834,189**	**7.3%**
9000	810	99	99	Employees' Retirement System	1,250,213	933,713	1,112,450	1	178,737	19.1%
9000	820	99	99	Teachers' Retirement System	4,359,697	4,750,976	4,566,056	1	(184,920)	-3.9%
9000	830	99	99	Social Security - Employer Portion	4,020,714	4,030,223	4,085,565	2	55,342	1.4%
9000	840	99	99	Workers Compensation - Tail Claims	44,259	25,000	30,000	3	5,000	20.0%
9000	840	99	99	Workers Compensation - Nassau County Cooperative	399,030	390,232	352,630	3	(37,602)	-9.6%
9000	845	99	99	Life Insurance Premiums	39,980	41,000	42,000		1,000	2.4%
9000	850	99	99	Unemployment Insurance	7,395	20,000	20,000	4	0	0.0%
9000	855	99	99	MEA & MASA Trust Contribution	387,113	382,288	378,412	5	(3,876)	-1.0%
9000	856	99	99	Employee Assistance Program	9,030	9,030	9,030		0	0.0%
9000	857	99	99	Annuity Management	2,724	3,500	3,500		0	0.0%
9000	859	99	99	Medicare Reimbursement	1,467,959	1,400,000	1,500,000	6	100,000	7.1%
9000	860	99	99	Health Insurance - Admin. Fees	8,738	27,500	27,500		0	0.0%
9000	861	99	99	Dental Insurance	60,874	70,000	70,000		0	0.0%
9000	864	99	99	Health Insurance Buy Back	242,408	330,400	335,500	8	5,100	1.5%
9000	870	99	99	Health Insurance - Active	8,125,902	8,805,543	9,870,059	7	1,064,516	12.1%
9000	871	99	99	Health Insurance - COBRA	(35,406)	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 15.37% in 21-22, 10.97% in 22-23, and 12.10% in 23-24. The ARC for the Teachers Retirement System ("TRS") for certificated personnel approximates 9.8% in 21-22, 10.29% in 22-23, and 9.76 in 23-24. 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 decrease in the TRS ARC, which fortunately offsets the increase in the ERS ARC in 23-24.**
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, 7.39% in 21-22, and budgeted at 7.33% in 22-23 and 7.35% in 23-24. The increases over the last three years are reflective of budgeted adds to staff at lower salaries than retiring personnel. Effective January 1, 2023, the maximum salary cap subject to FICA was raised from $118,500 in 16-17 to $160,200 in 22-24, 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. **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 and District Office 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 >$97,000 (or > $194,000 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 23-24 budget reflects actual expense experience in 22-23. In 07-08, Medicare reimbursement was $356,079.**

A 9000 EMPLOYEE BENEFITS

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
9000	872	99	99	Health Insurance - Retired	3,596,799	3,934,377	4,585,269	7	650,892	16.5%
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	3,935	0	0		0	0.0%

7. The Family Health insurance premiums increased 2.8% in 2019, -1.0% in 2020, 2.7% in 2021, 12.7% in 2022, and 14.9% in 2023. 6.25% is the assumed increase for 2024. The 23-24 blended rate used for the 23-24 budget represents an actual 14.9% increase in 2023 and an assumed increase of 6.25% in 2024. Rates for retirees (Medicare - 2) changed by -6.1% in 2019, -2.9% in 2020, 0.6% in 2021, 0.2% in 2022, and 11.9% in 2023, and 6.25% is the assumed increase for 2024. The 23-24 rate represents an actual 11.9% increase in 2023 and an assumed increase of 6.25% in 2024. The volatility of increases in health insurance premiums can significantly impact the budget, as is the case in 22-23 and again in 23-24.
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

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$16,032	$82,000	$82,000		$0	0.0%
9760	700	99	99	Interest	16,032	82,000	82,000	1	0	0.0%

1. Tax anticipation notes are issued in anticipation of the receipt of property tax revenues. In 21-22, the District borrowed $12.5 million and incurred interest expense of $140,104 exclusive of premium of $124,072 at a blended rate of 0.1716%. In 22-23, the District borrowed $9 million at a rate of 3.25%, repaid the TAN on December 29, 2022, incurring interest expense of $71,700. The 23-24 budget assumes borrowings of $9 million, with a similar rate and payback period to 22-23.

TOTAL 9760 TAX ANTICIPATION NOTES	***$16,032***	***$82,000***	***$82,000***	***$0***	***0.0%***
TOTAL 9000 UNDISTRIBUTED	***$24,007,397***	***$25,235,782***	***$27,069,971***	***$1,834,189***	***7.3%***

A 9900 INTERFUND TRANSFERS

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
					$7,209,947	**$4,228,323**	**$4,234,315**		**$5,992**	**0.1%**
9950	901	99	99	Transfer to Special Aid	197,330	225,000	225,000	1	0	0.0%
9950	902	99	99	Transfer to Debt Service: [2]						
				Public Library Principal Refunded June 2019	710,000	750,000	785,000		35,000	4.7%
				Public Library Interest Refunded June 2019	313,000	276,500	238,125		(38,375)	-13.9%
				School District Principal Refunded May 2016	1,105,000	1,160,000	0		(1,160,000)	-100.0%
				School District Interest Refunded May 2016	113,250	58,000	0		(58,000)	-100.0%
				Principal-Energy Performance Contract Refunded 2012	261,141	266,329	271,620		5,291	2.0%
				Interest-Energy Performance Contract Refunded 2012	14,514	9,325	4,034		(5,291)	-56.7%
				School District Principal - Issued May 2016	330,000	335,000	340,000		5,000	1.5%
				School District Interest - Issued May 2016	138,168	131,569	124,869		(6,700)	-5.1%
				School District Principal - Issued December 2016	260,000	265,000	270,000		5,000	1.9%
				School District Interest - Issued December 2016	154,794	146,919	138,894		(8,025)	-5.5%
				School District Principal - Issued June 2017	240,000	245,000	245,000		0	0.0%
				School District Interest - Issued June 2017	119,131	114,331	109,432		(4,899)	-4.3%
				School District Principal - Issued September 2018	50,000	50,000	50,000		0	0.0%
				School District Interest - Issued September 2018	17,850	15,350	12,850		(2,500)	-16.3%
				School District Principal - Anticipated Issuance May 2023	0	0	700,000		700,000	0.0%
				School District Interest - Anticipated Issuance May 2023	0	0	664,491		664,491	100.0%

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%. In December, 2022, the voters approved a Capital Projects Bond Referendum for projects totaling $43,996,484 to be funded by up to $43,926,484 of bonds, and a grant of $70,000. The District plans to issue bonds or bond anticipation notes to fund the initial phase of projects expected to start in 23-24, and the estimated first payment due in June 2024 is reflected in the 23-24 budget at an assumed net interest cost of 3.79%.**

A9900 INTERFUND TRANSFERS

					Actual Expenditures 21-22	Budget 22-23	Proposed Budget 23-24		$ Variance 23-24 vs. 22-23	% Variance 23-24 vs. 22-23
9950	903	99	99	Transfer to Capital Projects Fund	3,185,000	0	0	3	0	0.0%
9950	906	99	90	Transfer to Cafeteria Fund	769	55,000	55,000	4	0	0.0%
9950	907	99	90	Transfer to Repair Reserve	0	125,000	0	5	0	-100.0%

3. In 21-22, $900,000 was transferred from the General Fund's 2010 Capital Reserve, $2,100,000 was transferred from the 2018 Capital Reserve, and $185,000 was transfered from the General Fund's unassigned fund balance to the Capital Projects Fund pursuant to the 2022 Capital Projects Proposition approved by the voters in May 2022.

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 22-23, 7.4% of our students qualified for free or reduced meals. This is a 218% 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 was not necessary.

5. The 22-23 budget included a budgeted 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. Because the 23-24 Budget is under stress due to costs of health insurance, among other items, the District is unable to budget this transfer in 23-24.

TOTAL 9900 INTERFUND TRANSFERS	***$7,209,947***	***$4,228,323***	***$4,234,315***	***$5,992***	***0.1%***
COVID-19 Related Expenses [1]	***$321,485***				
GRAND TOTAL GENERAL FUND	***$104,392,792***	***$104,596,962***	***$107,733,004***	***$3,136,042***	***3.00%***

[1] In 22-23, the District expended $321,485 pursuant to the District's COVID-19 Reopening Plan as follows: Salaries: $167,831; Contractual: $131,904; Supplies: $21,750.

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 2022-23 (ACTUAL)
AND 2023-24 (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	1514	522	964	3000	29	3029
2023-24 (Proj.)	1514	505	998	3017	32	3049

***All numbers are from the Form A of the District's ST-3 reports filed with the State Education Department, except for projected 2023-24. 2023-24 enrollment is based on the District's budget presentations. See Table II.**

TABLE I

MANHASSET UFSD

PROJECTED ENROLLMENT BY GRADE: 2023-24[1]

SCHOOLS	ID[2]	K	1	2	3	4	5	6	TOTAL ELEM.	7	8	TOTAL MS	9	10	11	12	TOTAL HS
Munsey Park	0	104	100	123	106	140	149	129	**851**								
Shelter Rock	17	78	73	89	80	101	98	127	**663**								
Total	17	182	173	212	186	241	247	256	**1514**								
Middle School										249	256	**505**					
High School													260	241	263	234	**998**
Total Secondary																	**1503**

TOTAL ELEMENTARY	1514
TOTAL SECONDARY	1503
TOTAL K - 12	3017
OUT OF DISTRICT SPECIAL EDUCATION	32[3]
TOTAL	**3049**

[1] Projected class size for Kindergarten is based on the average live birth data from Nassau County and Kindergarten enrollment trend analysis from 2005-present. For grades 1 through 6, class size projections are bsed on the current cohort enrollment for each grade level at each school as of February 28, 2023. The District then adds the projected cohort change or growth factor that may result from net new registrants for each grade level. The projected cohort change is based on long-term trend analysis of the three, five, and seven-year averages of net new registrants that have actually occurred in each year from 2005 to the present. Middle School and High School enrollment is projected based on current enrollment as of NYSED BEDS day, and adjusted for net cohort change using the same methodology as the elementary projections.

[2] Reflects special education students projected to attend in-district Manhasset public schools.

[3] Reflects those resident pupils that are projected to attend out-of-district special education schools in 2023-24.

TABLE II

MANHASSET UFSD
PROJECTED ELEMENTARY CLASS SIZE: 2023-24

CLASS SIZE	SPECIAL EDUCATION	KINDERGARTEN	GRADES 1 - 6
28			
27			
26			6
25			11
24			5
23			5
22			4
21		4	8
20		3	16
19		2	1
18			3
17			
16			
15			
14			
13			
12			
11			
10			
9			
8			
7	1		
6	1		
5			
4	1		
3			
2			
1			
TOTAL CLASSES	**3**	**9**	**59**
AVERAGE CLASS SIZE		**20.22**	**22.29**

See footnote I on Table II. Elementary section size is projected based on the enrollment projections and the class size guidelines for each grade level: K:21; Grade 1 and 2: 22; Grade 3: 23; Grade 4: 24; Grades 5 and 6: 26.

TABLE III

MANHASSET UFSD
DETAILED SCHEDULE OF FULL TIME EQUIVALENTS
MUNSEY PARK
ACTUAL 2021-22, BUDGET VS. ACTUAL 2022-23, BUDGET 2023-24

	2021 - 2022	2022 - 2023		2023 - 2024	
					Var. Bud. vs.
	Actual	Budget	Actual	Budget	Bud.
KINDERGARTEN	6.00	6.00	5.00	5.00	-1.00
CLASSROOM TEACHERS 1 - 6	38.00	36.00	36.00	33.00	-3.00
SPECIALISTS					
Physical Education	3.00	3.00	2.80	2.80	-0.20
Reading	6.50	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	0.50	0.50	0.50	0.50	0.00
Math	3.00	3.00	3.00	3.00	0.00
Music	4.20	4.20	4.13	4.13	-0.07
Art	1.47	1.47	1.47	1.47	0.00
SPECIALISTS	22.67	22.67	22.40	22.40	-0.27
LIBRARY/MEDIA	1.00	1.00	1.00	1.00	0.00
COMPUTER AIDED INSTRUCTION	2.00	2.00	2.00	2.00	0.00
TOTAL TEACHERS - GENERAL ED	69.67	67.67	66.40	63.40	-4.27
SPECIAL EDUCATION - CLASSROOM	8.00	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	13.90	13.90	13.90	13.90	0.00
TOTAL TEACHERS	83.57	81.57	80.30	77.30	-4.27

TABLE IV - a (1)

MANHASSET UFSD
DETAILED SCHEDULE OF FULL TIME EQUIVALENTS
MUNSEY PARK
ACTUAL 2021-22, BUDGET VS. ACTUAL 2022-23, BUDGET 2023-24

	2021 - 2022	2022 - 2023		2023 - 2024	
	Actual	Budget	Actual	Budget	Var. Bud. vs. Bud.
BUILDING ADMINISTRATION	2.00	2.00	2.00	2.00	0.00
DISTRICT COORDINATORS/DIRECTORS	1.10	1.10	1.10	1.20	0.10
TEACHER ASSTS./AIDES - SPECIAL EDUCATION	11.60	12.50	10.60	10.60	-1.90
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/INTERIOR SECURITY	12.33	13.07	14.23	13.66	0.59
CLERICAL SUPPORT	4.00	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	30.07	31.23	30.66	0.59
TOTAL ALL STAFF - MUNSEY PARK	127.60	127.24	125.23	121.76	-5.48

MANHASSET UFSD
DETAILED SCHEDULE OF FULL TIME EQUIVALENTS
SHELTER ROCK
ACTUAL 2021-22, 2022-23 BUDGET vs. ACTUAL, BUDGET 2023-24

	2021 - 2022	2022 - 2023		2023 - 2024	
	Actual	Budget	Actual	Budget	Var. Bud. vs. Bud.
KINDERGARTEN	4.00	4.00	4.00	4.00	0.00
CLASSROOM TEACHERS 1 - 6	28.00	26.00	26.00	26.00	0.00
SPECIALISTS					
Physical Education	2.33	2.33	2.20	2.20	-0.13
Reading	5.50	5.50	5.50	5.50	0.00
Science	1.00	1.00	1.00	1.00	0.00
Health	0.50	0.50	0.50	0.50	0.00
Math	3.00	3.00	3.00	3.00	0.00
Music	3.80	3.80	3.87	3.87	0.07
Art	1.13	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	20.26	20.26	20.20	20.20	-0.06
LIBRARY/MEDIA	1.00	1.00	1.00	1.00	0.00
COMPUTER AIDED INSTRUCTION	2.00	2.00	2.00	2.00	0.00
TOTAL TEACHERS - GENERAL ED	55.26	53.26	53.20	53.20	-0.06
SPECIAL EDUCATION - CLASSROOM	11.00	11.00	11.00	11.00	0.00
SPECIAL EDUCATION - SPEECH	4.00	4.00	4.00	3.50	-0.50
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	18.00	-0.50
TOTAL TEACHERS	73.76	71.76	71.70	71.20	-0.56

TABLE IV - b (1)

MANHASSET UFSD
DETAILED SCHEDULE OF FULL TIME EQUIVALENTS
SHELTER ROCK
ACTUAL 2021-22, 2022-23 BUDGET vs. ACTUAL, BUDGET 2023-24

	2021 - 2022	2022 - 2023		2023 - 2024	
	Actual	Budget	Actual	Budget	Var. Bud. vs. Bud.
BUILDING ADMINISTRATION	2.00	2.00	2.00	2.00	0.00
DISTRICT COORDINATORS/DIRECTORS	1.10	1.10	1.10	1.20	0.10
TEACHER ASSTS./AIDES - SPECIAL EDUCATION	19.58	19.58	21.58	21.58	2.00
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/INTERIOR SECURITY	9.41	9.71	10.71	10.71	1.00
CLERICAL SUPPORT	4.00	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	26.41	26.71	27.71	27.71	1.00
TOTAL ALL STAFF - SHELTER ROCK	122.85	121.15	124.09	123.69	2.54

MANHASSET UFSD
DETAILED SCHEDULE OF FULL TIME EQUIVALENTS
MIDDLE SCHOOL
ACTUAL 2021-22, 2022-23 BUDGET vs. ACTUAL, 2023-24 BUDGET

	2021 - 2022	2022 - 2023		2023 - 2024	
	Actual	Budget	Actual	Budget	Var. Bud. vs. Bud.
ENGLISH	5.10	5.00	5.00	4.60	-0.40
READING	1.20	1.20	1.20	1.20	0.00
MATH	5.00	4.90	4.90	4.70	-0.20
SCIENCE	5.90	6.20	5.90	5.90	-0.30
TECHNOLOGY - STEM	1.20	1.20	1.00	1.20	0.00
SOCIAL STUDIES	4.20	4.20	4.20	4.00	-0.20
HOME/CAREERS	1.00	1.00	1.00	1.00	0.00
WORLD LANGUAGES	4.60	4.40	4.40	4.20	-0.20
ENGLISH AS A NEW LANGUAGE	0.60	0.60	0.70	0.70	0.10
MUSIC	3.60	3.60	3.60	3.60	0.00
ART	1.40	1.60	1.60	1.60	0.00
DRAMA	0.60	0.60	0.60	0.60	0.00
PHYSICAL EDUCATION	2.10	2.10	2.10	2.10	0.00
HEALTH	1.00	1.00	1.00	1.00	0.00
COMPUTER APPLICATIONS	1.00	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	39.90	40.00	39.60	38.80	-1.20
SPECIAL EDUCATION - CLASSROOM	9.00	9.70	9.30	9.70	0.00
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	1.40	1.40	0.73
SOCIAL WORKERS	1.00	1.00	1.00	1.00	0.00
TOTAL TEACHERS - PUPIL SERVICES	13.97	14.67	15.00	15.40	0.73
TOTAL TEACHERS	53.87	54.67	54.60	54.20	-0.47

TABLE IV - c (1)

MANHASSET UFSD
DETAILED SCHEDULE OF FULL TIME EQUIVALENTS
MIDDLE SCHOOL
ACTUAL 2021-22, 2022-23 BUDGET vs. ACTUAL, 2023-24 BUDGET

	2021 - 2022	2022 - 2023		2023 - 2024	
	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	1.45	-0.10
TEACHER ASSTS./AIDES - SPECIAL EDUCATION	2.50	3.50	3.50	8.00	4.50
OTHER:					
TEACHER ASSTS. - LIBRARY	0.00	0.00	0.40	0.40	0.40
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	1.32	1.32	1.32	1.32	0.00
TOTAL M.S. CLEANERS	4.30	4.30	4.47	4.47	0.17
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	3.85	3.85	3.19	3.19	-0.66
TOTAL OTHER STAFFING	15.45	15.45	15.36	15.36	-0.09
TOTAL ALL STAFF - MS	74.37	76.17	76.01	80.01	3.84

TABLE IV - c (2)

MANHASSET UFSD
DETAILED SCHEDULE OF FULL TIME EQUIVALENTS
HIGH SCHOOL
ACTUAL 2021-22, 2022-23 BUDGET vs. ACTUAL, 2023-24 BUDGET

	2022	2022 - 2023		2023 - 2024	
	Actual	Budget	Actual	Budget	Var. Bud. vs. Bud.
ENGLISH	9.90	10.00	10.00	10.10	0.10
READING	0.80	0.80	0.80	0.80	0.00
MATH	11.50	11.10	11.10	11.80	0.70
SCIENCE	15.10	14.80	15.10	16.10	1.30
TECHNOLOGY - STEM	2.00	2.00	2.00	2.00	0.00
SOCIAL STUDIES	11.10	11.30	11.00	11.80	0.50
HOME/CAREERS	0.00	0.00	0.00	0.00	0.00
BUSINESS	0.60	0.60	0.40	0.50	-0.10
WORLD LANGUAGES	9.00	9.20	9.20	8.80	-0.40
ENGLISH AS A NEW LANGUAGE	1.40	1.40	1.30	1.30	-0.10
MUSIC	3.40	3.40	3.40	3.40	0.00
ART	4.00	3.80	3.80	3.40	-0.40
DRAMA	0.40	0.40	0.40	0.40	0.00
PHYSICAL EDUCATION	3.50	3.50	3.50	3.50	0.00
HEALTH	1.00	1.00	1.00	1.00	0.00
COMPUTER APPLICATIONS	0.60	0.60	0.60	0.60	0.00
LIBRARY/MEDIA	1.50	1.00	1.00	1.00	0.00
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	76.20	75.30	75.00	76.90	1.60
SPECIAL EDUCATION - CLASSROOM	14.00	13.30	13.30	13.30	0.00
SPECIAL EDUCATION - SPEECH	1.30	1.30	1.50	1.30	0.00
SCHOOL COUNSELORS/GUIDANCE	6.00	6.00	6.00	6.00	0.00
PSYCHOLOGISTS	2.33	2.33	1.60	1.60	-0.73
SOCIAL WORKERS	1.00	1.00	1.00	1.00	0.00
TOTAL TEACHERS - PUPIL SERVICES	24.63	23.93	23.40	23.20	-0.73
TOTAL TEACHERS	100.83	99.23	98.40	100.10	0.87

TABLE IV - d (1)

MANHASSET UFSD
DETAILED SCHEDULE OF FULL TIME EQUIVALENTS
HIGH SCHOOL
ACTUAL 2021-22, 2022-23 BUDGET vs. ACTUAL, 2023-24 BUDGET

	2022	2022 - 2023		2023 - 2024	
	Actual	Budget	Actual	Budget	Var. Bud. vs. Bud.
BUILDING ADMINISTRATORS	2.10	2.10	2.10	2.00	-0.10
DISTRICT COORDINATORS/DIRECTORS	2.90	2.90	2.90	2.90	0.00
TEACHER ASSTS./AIDES- SPECIAL EDUCATION	17.50	18.50	18.50	14.00	-4.50
OTHER:					
TEACHER ASSTS. - LIBRARY	0.40	0.00	0.60	0.60	0.60
TEACHER ASSTS. COMPUTER AIDED INSTR.	0.00	0.00	0.00	0.00	0.00
TEACHER ASSTS. - MATH LAB	1.60	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	2.68	2.68	2.68	2.68	0.00
TOTAL H.S. CLEANERS	8.70	8.70	9.03	9.03	0.33
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	7.80	7.80	6.46	6.46	-1.34
TOTAL OTHER STAFFING	39.20	38.80	38.39	38.39	-0.41
TOTAL ALL STAFF - HS	162.53	161.53	160.29	157.39	-4.14

TABLE IV - d (2)

MANHASSET UFSD
DETAILED SCHEDULE OF FULL TIME EQUIVALENTS- DISTRICT
ACTUAL 2021-22, 2022-23 BUDGET VS ACTUAL, 2023-24 BUDGET

	2021 - 2022	2022 - 2023		2023 - 2024	
	Actual	Budget	Actual	Budget	Var. Bud. vs. Bud.
ADMINISTRATION/SUPERVISORY					
SUPERINTENDENT	1.00	1.00	1.00	1.00	0.00
ASSISTANT SUPERINTENDENT FOR BUSINESS AND OPERATIONS	1.00	1.00	1.00	1.00	0.00
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
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	1.00	1.00	1.00	1.00	0.00
TOTAL DISTRICT SPECIAL ED. TEACHERS	**5.00**	**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	**6.00**	**6.00**	**6.00**	**6.00**	**0.00**

MANHASSET UFSD
DETAILED SCHEDULE OF FULL TIME EQUIVALENTS- DISTRICT
ACTUAL 2021-22, 2022-23 BUDGET VS ACTUAL, 2023-24 BUDGET

	2021 - 2022	2022 - 2023		2023 - 2024	
	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	3.00	3.00	3.00	3.00	0.00
TOTAL DISTRICT OTHER THAN TEACHERS & ADMINISTRATORS	**6.71**	**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	6.50	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 INSTRUCTION	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	**26.79**	**26.79**	**26.79**	**26.79**	**0.00**
TOTAL DISTRICT - OTHER	**33.50**	**33.50**	**33.50**	**33.50**	**0.00**
NON-PUBLIC SCHOOL NURSES	**3.75**	**4.18**	**4.31**	**4.31**	**0.13**
TOTAL DISTRICT STAFF	**54.50**	**54.93**	**55.06**	**55.06**	**0.13**

MANHASSET UFSD
CONSOLIDATED SCHEDULE OF FULL TIME EQUIVALENTS
DISTRICT WIDE
ACTUAL 2021-22, 2022-23 BUDGET VS. ACTUAL, 2023-24 BUDGET

	2021 - 2022	2022 - 2023		2023 - 2024	
	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	1.20	0.10
SHELTER ROCK - BLDG.	2.00	2.00	2.00	2.00	0.00
SHELTER ROCK - COORD.	1.10	1.10	1.10	1.20	0.10
MIDDLE SCHOOL - BLDG.	1.00	1.00	1.00	1.00	0.00
MIDDLE SCHOOL - COORD.	1.55	1.55	1.55	1.45	-0.10
HIGH SCHOOL - BLDG.	2.10	2.10	2.10	2.00	-0.10
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	69.67	67.67	66.40	63.40	-4.27
SHELTER ROCK	55.26	53.26	53.20	53.20	-0.06
MIDDLE SCHOOL	39.90	40.00	39.60	38.80	-1.20
HIGH SCHOOL	76.20	75.30	75.00	76.90	1.60
DISTRICT - TECH.	1.00	1.00	1.00	1.00	0.00
TOTAL TEACHERS-GENERAL	**242.03**	**237.23**	**235.20**	**233.30**	**-3.93**
TEACHERS-PUPIL SERVICES:					
MUNSEY PARK	13.90	13.90	13.90	13.90	0.00
SHELTER ROCK	18.50	18.50	18.50	18.00	-0.50
MIDDLE SCHOOL	13.97	14.67	15.00	15.40	0.73
HIGH SCHOOL	24.63	23.93	23.40	23.20	-0.73
DISTRICT - SP.ED	5.00	5.00	5.00	5.00	0.00
TOTAL TEACHERS-PUPIL SERVICES	**76.00**	**76.00**	**75.80**	**75.50**	**-0.50**
TOTAL TEACHERS	**318.03**	**313.23**	**311.00**	**308.80**	**-4.43**
TEACHER ASSTS./AIDES - SP. ED.:					
MUNSEY PARK	11.60	12.50	10.60	10.60	-1.90
SHELTER ROCK	19.58	19.58	21.58	21.58	2.00
MIDDLE SCHOOL	2.50	3.50	3.50	8.00	4.50
HIGH SCHOOL	17.50	18.50	18.50	14.00	-4.50
TOTAL TCHR. ASSTS./AIDES - SP.ED.	**51.18**	**54.08**	**54.18**	**54.18**	**0.10**
OTHER :					
MUNSEY PARK	29.33	30.07	31.23	30.66	0.59
SHELTER ROCK	26.41	26.71	27.71	27.71	1.00
MIDDLE SCHOOL	15.45	15.45	15.36	15.36	-0.09
HIGH SCHOOL	39.20	38.80	38.39	38.39	-0.41
DISTRICT	33.50	33.50	33.50	33.50	0.00
NON PUBLIC SCH. NURSES	3.75	4.18	4.31	4.31	0.13
TOTAL OTHER STAFF	**147.64**	**148.71**	**150.50**	**149.93**	**1.22**
TOTAL STAFF - DISTRICT WIDE	**541.85**	**541.02**	**540.68**	**537.91**	**-3.11**

TABLE V

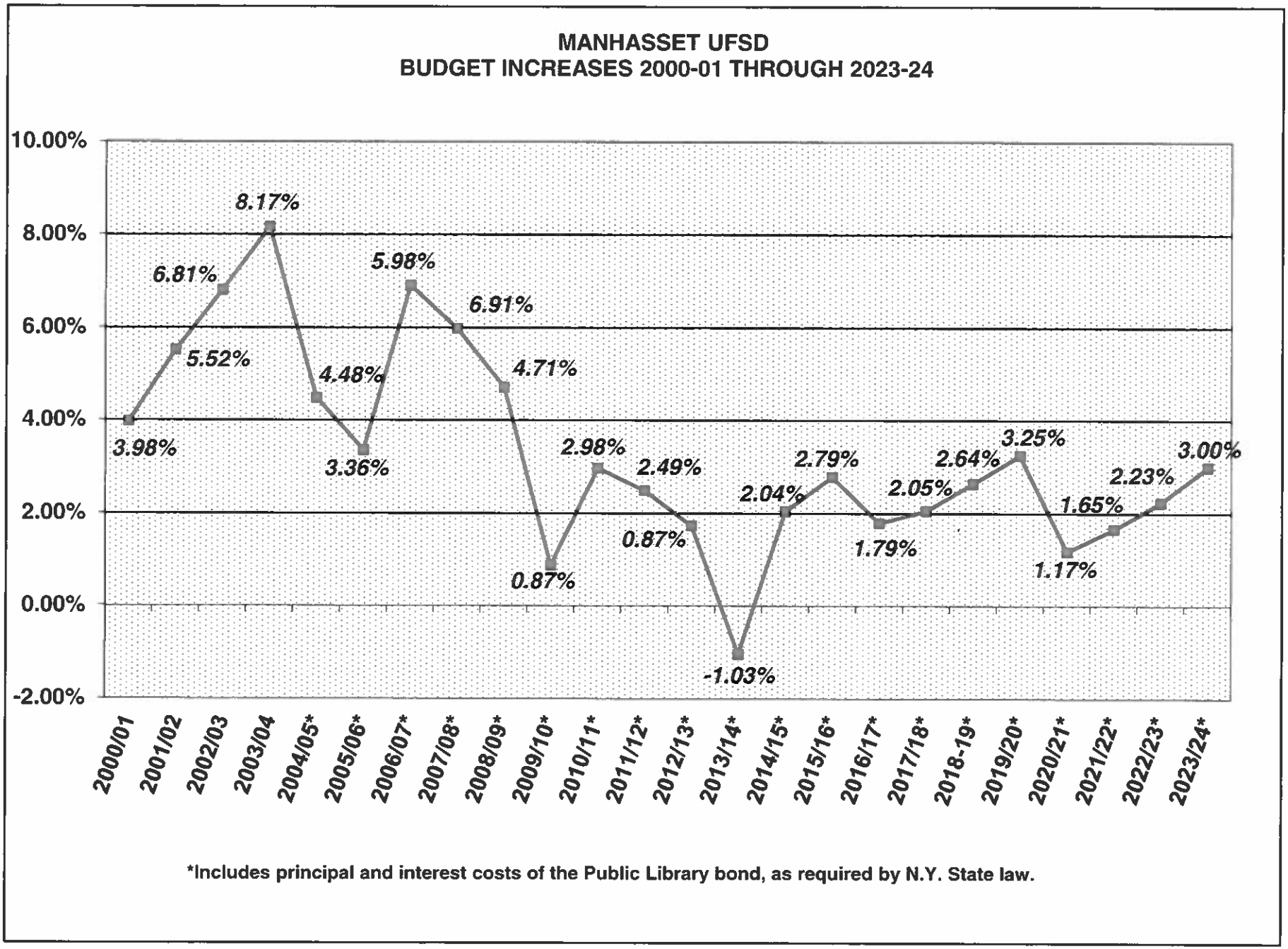
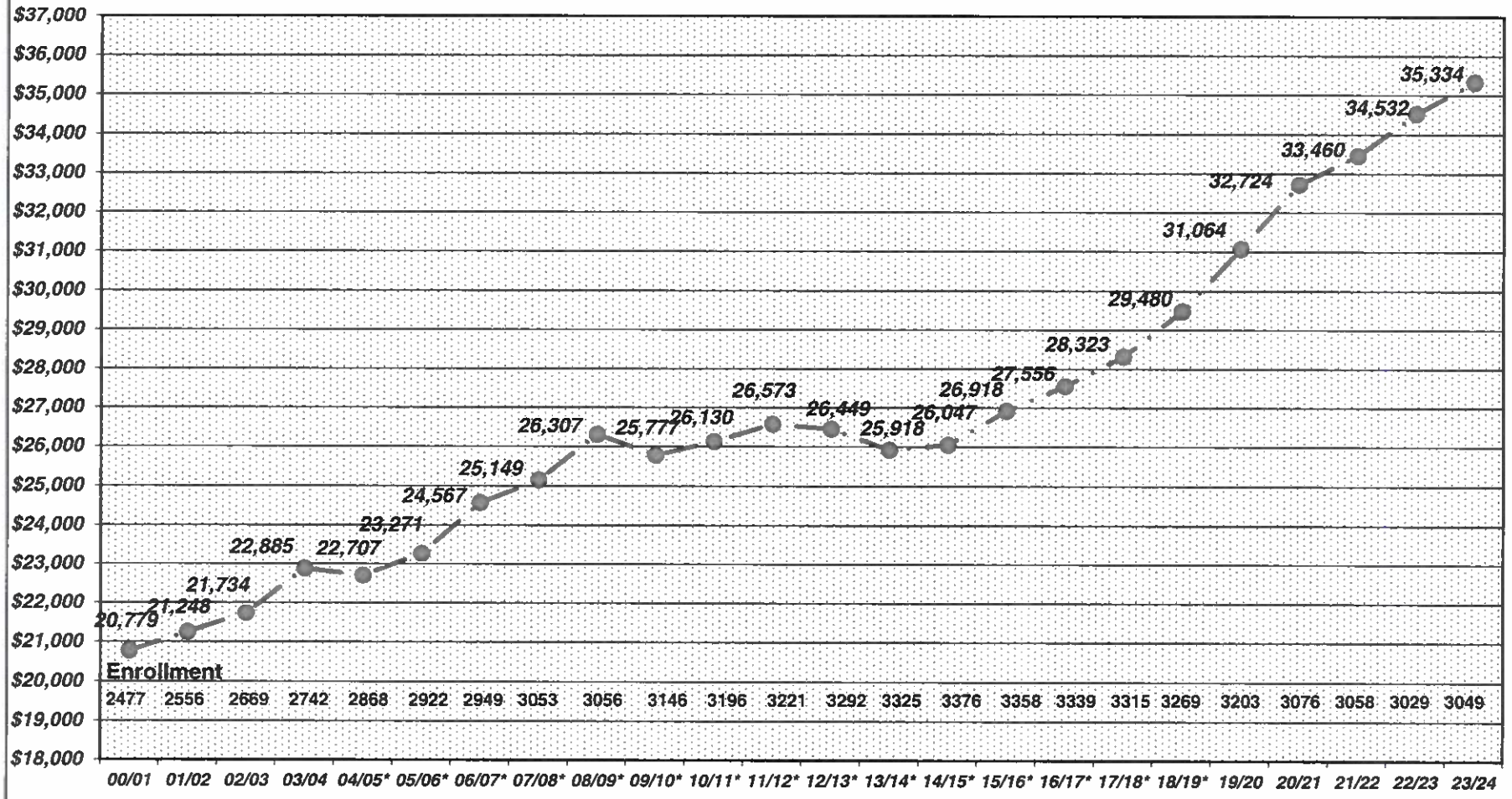

MANHASSET UFSD
BUDGET INCREASES 2000-01 THROUGH 2023-24
10.00%
8.00%
6.00%
4.00%
2.00%
0.00%
-2.00%
3.98%
6.81%
8.17%
5.52%
4.48%
3.36%
5.98%
6.91%
4.71%
0.87%
2.98%
2.49%
0.87%
-1.03%
2.04%
2.79%
1.79%
2.05%
2.64%
3.25%
1.17%
1.65%
2.23%
3.00%
2000/01
2001/02
2002/03
2003/04
2004/05*
2005/06*
2006/07*
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*
2023/24*
*Includes principal and interest costs of the Public Library bond, as required by N.Y. State law.

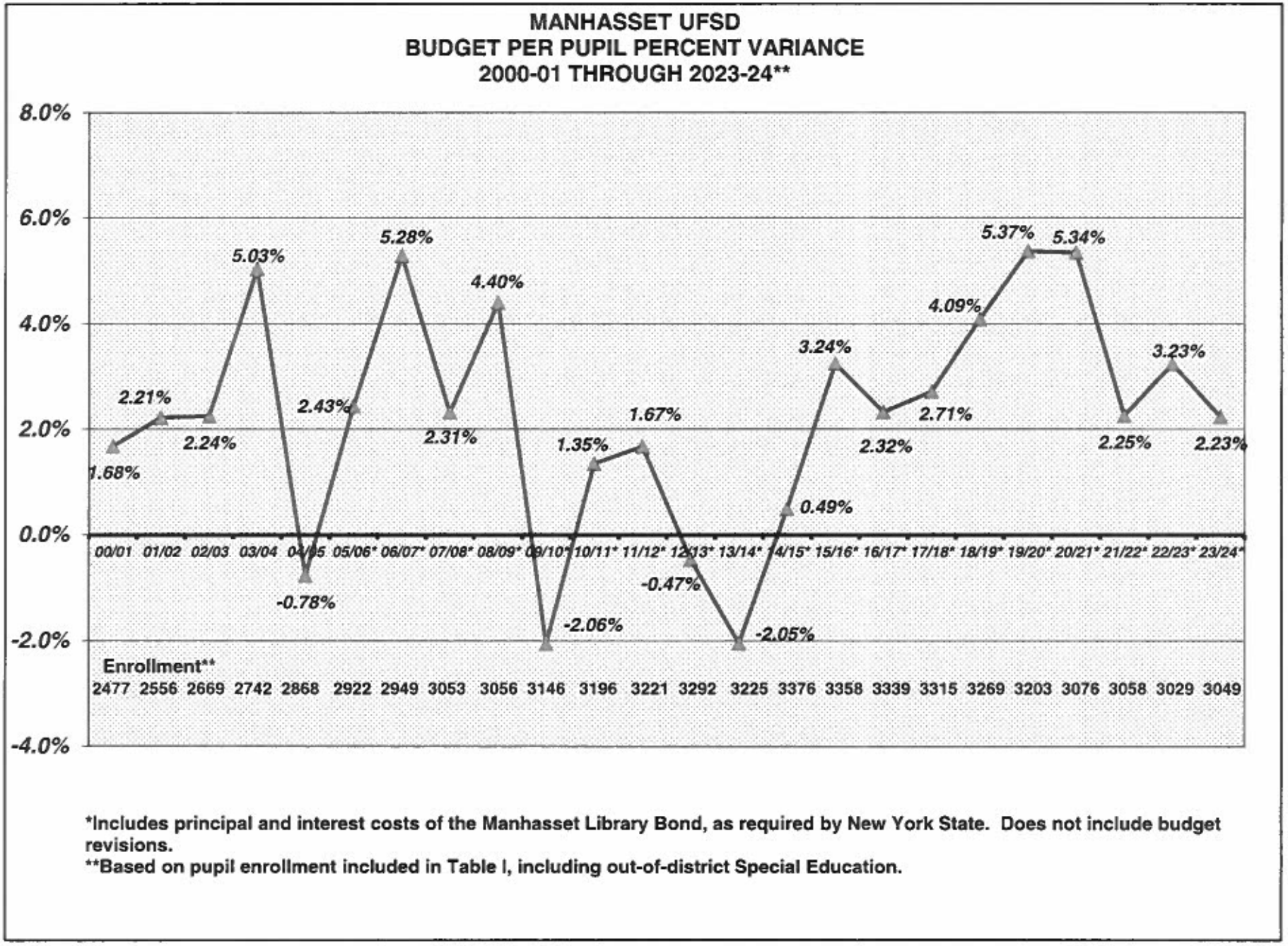
TABLE VI

MANHASSET UFSD
BUDGET PER PUPIL
2000-01 THROUGH 2023-24**



*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 2023-24, 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

2021-22 PER PUPIL COSTS*
NASSAU COUNTY DISTRICTS**
BASED ON ACTUAL GROSS EXPENDITURES

	DISTRICT	COST PER PUPIL
1	Locust Valley	$46,035
2	Carle Place	$45,590
3	North Shore	$43,782
4	Hewlett-Woodmere	$43,194
5	Long Beach	$42,249
6	Oyster Bay-East Norwich	$41,266
7	East Williston	$40,849
8	Lawrence	$40,615
9	Jericho	$39,972
10	Hempstead	$39,161
11	Mineola	$38,221
12	West Hempstead	$36,839
13	Malverne	$35,899
14	East Rockaway	$35,450
15	Syosset	$35,198
16	Rockville Centre	$35,184
17	Great Neck	$34,621
18	Farmingdale	$34,480
19	Roosevelt	$34,439
20	**Manhasset**	**$33,942**
21	Roslyn	$33,910
22	Westbury	$33,689
23	Plainedge	$33,169
24	Lynbrook	$32,758
25	Baldwin	$32,620
26	Uniondale	$32,434
27	Seaford	$32,400
28	Massapequa	$32,147
29	Plainview-Old Bethpage	$31,777
30	Port Washington	$30,778
31	Glen Cove	$30,467
32	Bethpage	$30,182
33	Garden City	$29,754
34	East Meadow	$29,512
35	Island Trees	$29,355
36	Herricks	$29,240
37	Oceanside	$28,755
38	Wantagh	$28,624
39	Levittown	$28,505
40	Hicksville	$27,063
41	Freeport	$25,282

Note: Manhasset cost per pupil in 21-22 includes $.373 million of COVID-19 and cybersecurity attack related expenses. In addition, 21-22 includes $3.185 million of transfer to Capital Projects pursuant to the 2022 Capital Reserve proposition.

TABLE IX

* Per Pupil Data was taken from The Fifty-Sixth Annual Study of School Costs Based on 2021-22 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 $39,097; K-6 schools Merrick ($33,881), Bellmore ($32,929), Valley Stream # 30 ($32,044), Valley Stream # 24 ($30,566), North Bellmore ($29,995), Valley Stream # 13 ($28,567), North Merrick ($28,444), Elmont ($26,343), NHP-Garden City Park ($25,435), Franklin Square ($21,996), and Floral Park-Bellerose ($20, 624); and Bellmore-Merrick CHSD ($32,012), Valley Stream CHSD ($30,237), and Sewanhaka CHSD ($27,096).

MANHASSET UFSD
N.Y.S. EMPIRE HEALTH PLAN
PERCENTAGE INCREASES FAMILY PLAN

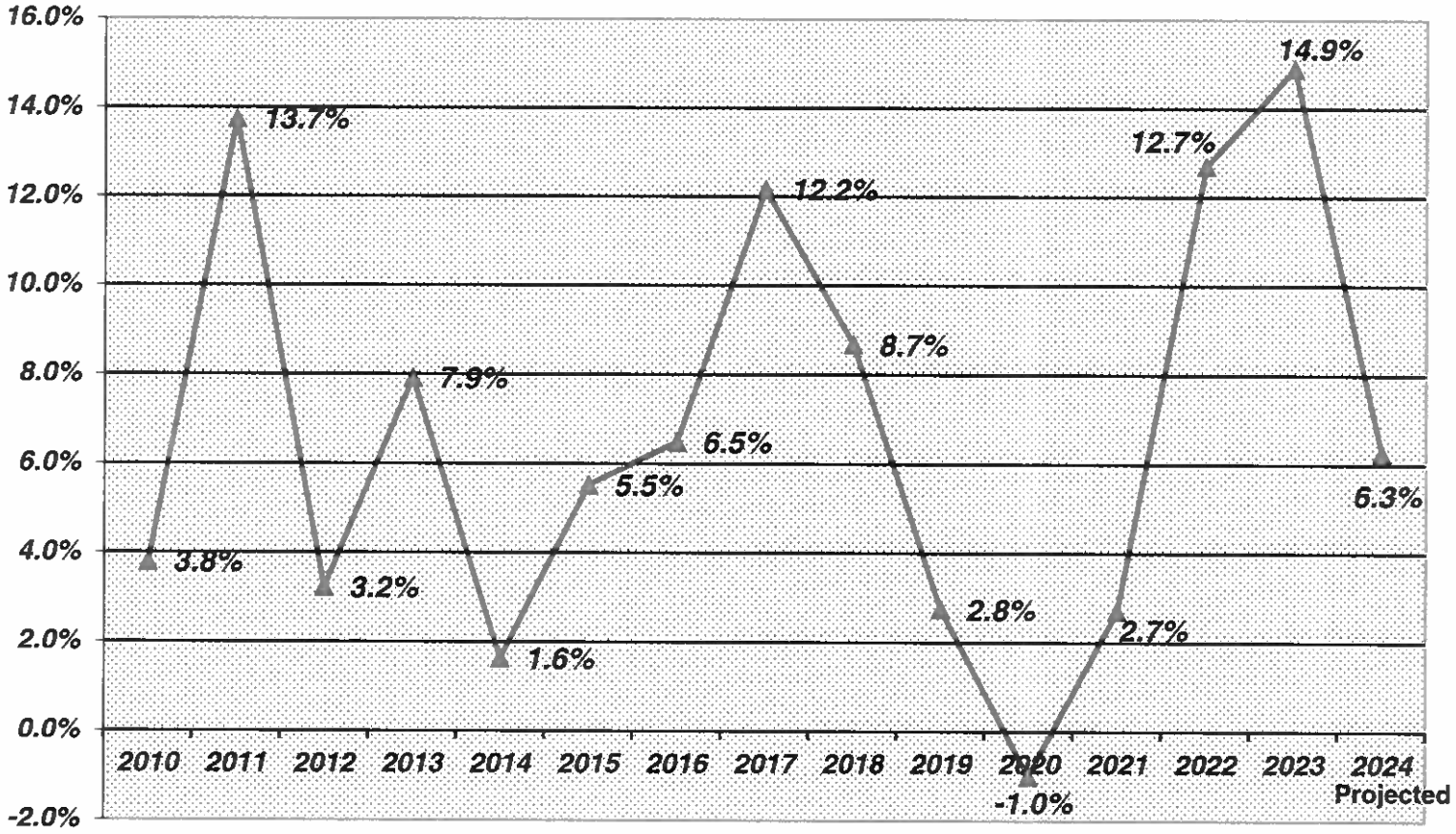


TABLE X

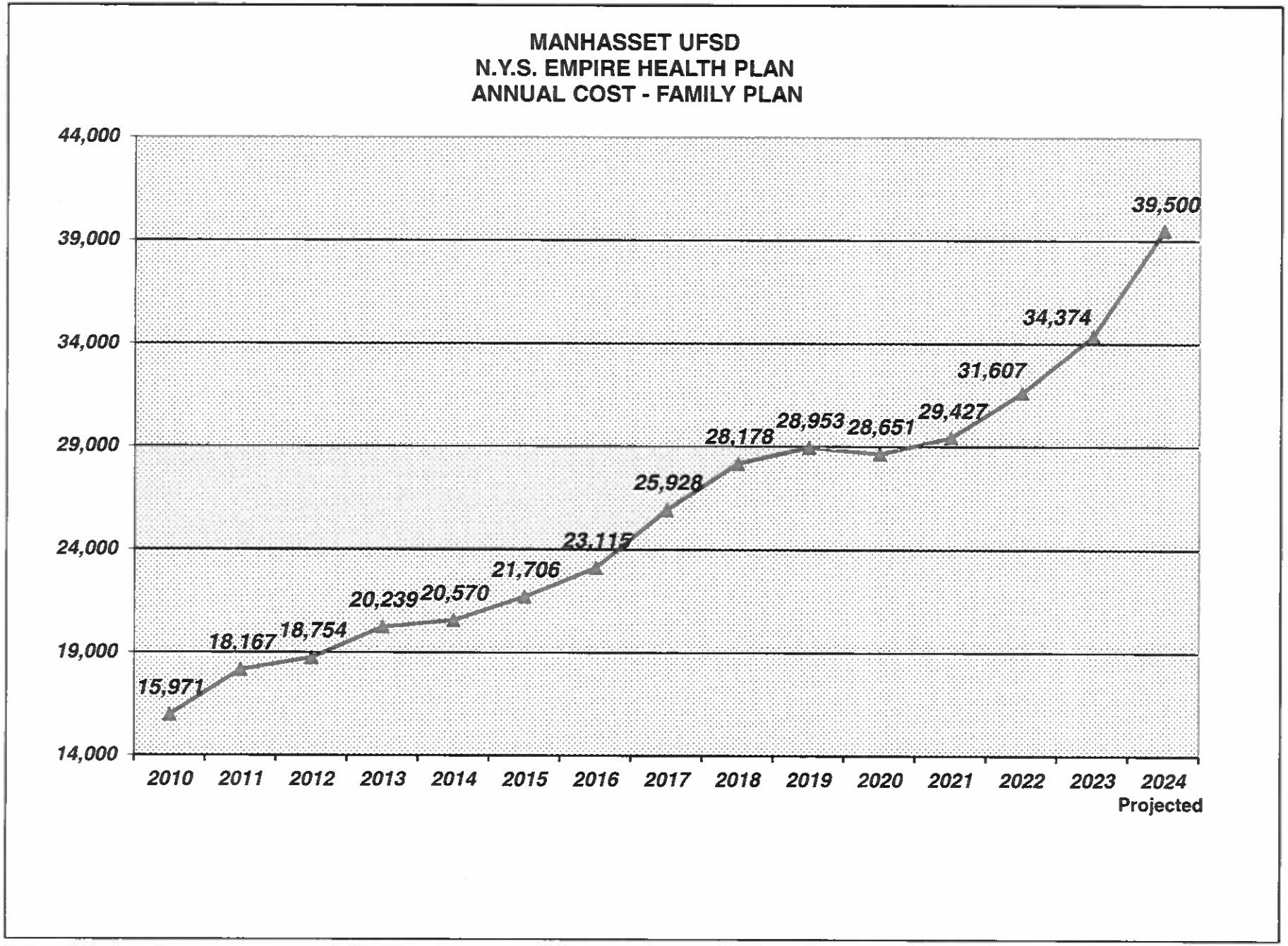

MANHASSET UFSD
N.Y.S. EMPIRE HEALTH PLAN
ANNUAL COST - FAMILY PLAN
44,000
39,000
34,000
29,000
24,000
19,000
14,000
15,971
18,167
18,754
20,239
20,570
21,706
23,115
25,928
28,178
28,953
28,651
29,427
31,607
34,374
39,500
2010
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
Projected

TABLE XI

MANHASSET UFSD
HEALTH INSURANCE 2022-23
PARTICIPANT BREAKDOWN

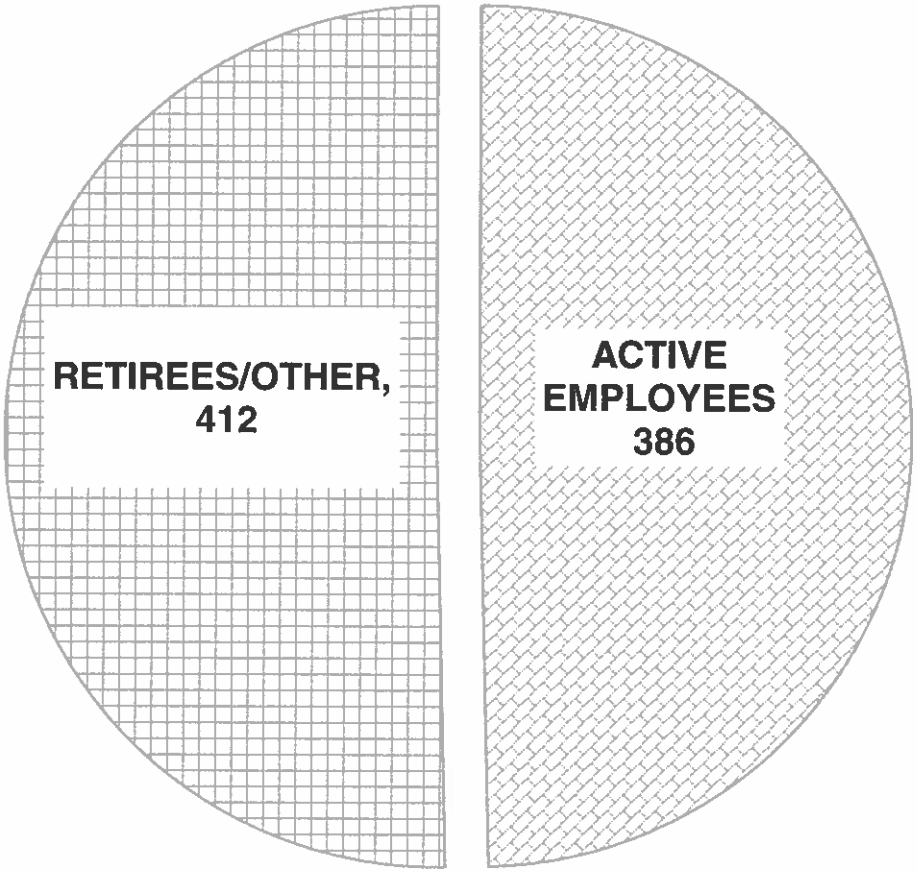


TABLE XII

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	138,694	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%. In December 2022, the voters approved a Capital Projects Bond Referendum for projects totaling $43,996,484 to be funded by up to $43,926,484 of bonds, and a grant of $70,000. The District plans to issue bonds or bond anticipation notes to fund the initial phase of projects expected to start in 23-24, and the estimated first payment due in June 2024 is reflected in the 23-24 budget at an assumed net interest cost of 3.79%.

TABLE XIII - 1

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	2,885,000	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	

TABLE XIII - 2

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	-	-	-	-	1,235,662	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 XIII - 3

MANHASSET UFSD
ADMINISTRATIVE SALARY* DISCLOSURE FOR THE 2023-24 BUDGET

Title of Position	Salary	Benefits Cost	Remuneration	Total Compensation
Superintendent of Schools	$280,500	$84,506		$365,006
Assistant Superintendent for Pupil Services	$238,500	$55,512		$294,012
Assistant Superintendent Business and Operations	$236,640	$74,665		$311,305
Assistant Superintendent for Curriculum, Instruction and Personnel	$236,640	$72,690		$309,330
Middle/High School Principal	$215,000	$68,851		$283,851
Director - English Language Arts/Libraries	$180,670	$64,333		$245,003
Director of Fine and Performing Arts	$180,670	$63,741		$244,411
Elementary School Principal	$179,543	$64,185		$243,728
Elementary School Principal	$179,543	$64,185		$243,728
Director of Instructional Technology	$175,000	$46,264		$221,264
Director - Elementary Special Education	$170,822	$45,457		$216,279
Director - Secondary Special Education	$170,822	$63,065		$233,887
Director of School Counseling Services (Guidance)	$170,000	$45,605		$215,605
Administrator for Human Resources	$168,300	$36,094		$204,394
Director of Physical Education, Health and Athletics	$167,476	$62,004		$229,480
Director - Math	$164,900	$35,643		$200,543

*For Administrative salaries greater than $162,000

TABLE XIV

MANHASSET UFSD
2022-23 FEDERALLY FUNDED PROJECTS*

DESCRIPTION		
TITLE I, PART A- BASIC PROGRAM	$	92,041
Funding for reading teachers, supplemental supplies and materials		
TITLE II, PART A TEACHER AND PRINCIPAL TRAINING		41,678
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		853,798
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		29,718
TOTAL FEDERAL FLOW THROUGH FUNDS 2022-23	$	1,027,235

*** 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 2023-24 BUDGET
(OBJECT CODES 490, 491, 492, 493)

DEPARTMENT	CODE	LOC	PROG	DESCRIPTION	2021-22 ACTUAL	2022-23 BUDGET	2023-24 BUDGET	$ VARIANCE	% VARIANCE	
Board of Education	1010	09	62	BOARD DOCS	10,531	10,847	12,684	1,837	16.94%	20
District Meeting	1060	09	62	BUDGET VOTE - VOTER REGISTRATION SYSTEM	12,559	13,045	17,130	4,085	31.31%	26
Purchasing	1345	09	64	COOPERATIVE BIDDING	450	1,000	1,500	500	50.00%	
Human Resources	1430	09	65	TEACHER CERTIFICATION SERVICES	4,645	4,785	4,600	-185	-3.87%	
	1430	09	65	NEGOTIATIONS INFORMATION SERVICES	4,500	4,635	4,500	-135	-2.91%	
	1430	09	65	AESOP - DISTRICT SUBSTITUTE MANAGEMENT SYS.	7,465	7,500	8,024	524	6.99%	
	1430	09	65	OLAS - ONLINE EMPLOYEE APPLICATION SYSTEM	6,862	7,000	6,514	-486	-6.94%	
Records Management	1460	09	65	MAINTAIN ELECTRONIC HUMAN RESOURCES RECORDS	9,891	10,188	10,300	112	1.10%	15
Central Registration	1480	09	65	TRANSLATION SERVICES	208	640	640	0	0.00%	13
and Public Information	1480	09	65	SYNTAX COMMUNICATIONS SERVICES	39,904	41,328	43,587	2,259	5.47%	11
Buildings & Grounds	1620	99	66	HEALTH AND SAFETY SERVICES	40,931	42,155	42,950	795	1.89%	14
Central Data Proc.	1680	99	66	WIDE AREA NETWORK SUPPORT	14,997	15,139	15,246	107	0.71%	24
BOCES Admin.	1981	08	67	BOCES ADMINISTRATIVE CHARGES	364,543	369,938	383,450	13,512	3.65%	1
	1981	08	67	BOCES RENTAL OF FACILITIES CHARGES	35,500	35,642	38,250	2,608	7.32%	1
	1981	08	67	BOCES CAPITAL PROJECTS CHARGES	63,270	62,696	62,665	-31	-0.05%	1
Curr. Development	2010	09	68	OUTDOOR ENVIRONMENTAL ED. PROGRAM	10,265	10,753	10,753	0	0.00%	16
and Supervision	2010	09	68	ARTS IN EDUCATION	42,189	42,190	117,739	75,549	0.00%	16
	2010	09	68	LANGUAGE PGRM/ASSESSMENT/TRANSLATION SVCS	4,051	4,153	4,152	-1	-0.02%	13
	2010	09	68	CURR. AND INSTRUCTION SUBSCRIPTION	15,405	15,807	15,877	70	0.44%	
	2010	09	68	CURR AND INST'N PROFESSIONAL DEVELOPMENT	7,913	25,668	19,508	-6,160	-24.00%	12
	2010	09	68	PARENT CHILD HOME PROGRAM	50,000	50,000	50,000	0	0.00%	2
	2010	09	68	TEST SCORING	50,789	52,154	60,616	8,462	16.23%	17
	2010	09	68	NWEA UNIVERSAL SCREENING TOOL	33,664	46,522	25,822	-20,700	-44.50%	18
	2010	09	68	NYS SED REPORTING	33,242	34,074	33,256	-818	-2.40%	
	2010	09	68	RED TRUNK PROJECT	0	0	4,875	4,875	100.00%	12
	2010	09	68	LEVEL UP VILLAGE PROJECT	0	0	7,200	7,200	100.00%	12
General Instruction	2110	01	69	MP GENERAL EDUCATION EVALUATION SERVICES	206	3,580	3,670	90	2.51%	13
	2110	02	69	SR GENERAL EDUCATION EVALUATION SERVICES	1,692	5,080	5,080	0	0.00%	
	2110	03	69	MS GENERAL EDUCATION EVALUATION SERVICES	35	500	500	0	0.00%	
	2110	04	69	HS GENERAL EDUCATION EVALUATION SERVICES	124	3,500	3,500	0	0.00%	
Special Education	2250		27	TUITION - BOCES SCHOOLS	817,451	1,223,984	1,158,968	-65,016	-5.31%	4
	2250	01	27	MP MISCELLANEOUS SPECIAL EDUCATION SERVICES	8,156	9,855	9,855	0	0.00%	
	2250	02	27	SR MISCELLANEOUS SPECIAL EDUCATION SERVICES	13,729	14,822	12,600	-2,222	-14.99%	
	2250	03	27	MS MISCELLANEOUS SPECIAL EDUCATION SERVICES	1,450	4,800	4,800	0	0.00%	
	2250	04	27	HS MISCELLANEOUS SPECIAL EDUCATION SERVICES	2,604	2,500	2,500	0	0.00%	
	2250	07	27	NPS MISCELLANEOUS SPECIAL EDUCATION SERVICES	21,807	38,649	70,068	31,419	81.29%	3
	2250	36	27	TUTORING SERVICES -HOSPITAL SETTING	0	49,300	2,500	-46,800	-94.93%	3
	2250	99	27	BOCES SPECIAL EDUCATION SERVICES DISTRICT WIDE	0	0	0	0	0.00%	4
Occupational Edu.	2280	08	57	BOCES TUITION - OCCUPATIONAL EDUCATION	50,050	111,824	72,335	-39,489	-35.31%	5
Summer School	2335	08	60	REGIONAL SUMMER SCHOOL	2,698	12,000	24,000	12,000	100.00%	29
Library	2610	01	40	ON LINE DATA BASE	3,570	3,927	3,673	-254	-6.47%	6
	2610	02	40	ON LINE DATA BASE	3,424	3,766	3,575	-191	-5.07%	
	2610	03	40	ON LINE DATA BASE	2,652	2,918	1,695	-1,223	-41.91%	
	2610	04	40	ON LINE DATA BASE	21,962	24,159	23,386	-773	-3.20%	

MANHASSET UFSD
BOCES ACCOUNTS INCLUDED IN THE 2023-24 BUDGET
(OBJECT CODES 490, 491, 492, 493)

DEPARTMENT	CODE	LOC	PROG	DESCRIPTION	2021-22 ACTUAL	2022-23 BUDGET	2023-24 BUDGET	$ VARIANCE	% VARIANCE	
Computer Aided Inst.	2630	01	33	TECHNOLOGY SERVICES	189,456	199,068	215,021	15,953	8.01%	7
	2630	02	33	TECHNOLOGY SERVICES	188,658	199,067	209,324	10,257	5.15%	
	2630	03	33	TECHNOLOGY SERVICES	220,215	223,142	238,325	15,183	6.80%	
	2630	04	33	TECHNOLOGY SERVICES	373,257	368,243	399,444	31,201	8.47%	
Comp. Security Upgrade	2630	04	33	NETWORK UPGRADES CONCESSION & ANNEX	0	0	43,230	43,230	100.00%	
	2630	06	33	TECHNOLOGY SERVICES	0	0	0	0	0.00%	
	2630	99	33	TECHNOLOGY SERVICES	191,697	242,922	244,946	2,024	0.83%	8
Attendance	2805	99	74	ATTENDANCE SERVICES	5,562	10,300	10,300	0	0.00%	
Guidance	2810	04	28	NAVIANCE COLLEGE TRACKING SYSTEM	8,864	8,590	8,920	330	3.84%	10
	2810	03	28	GUIDANCE TRANSLATION SERVICES - MS	440	1,545	1,600	55	3.56%	13
	2810	04	28	GUIDANCE TRANSLATION SERVICES - HS	6,250	1,350	2,080	730	54.07%	13
Health	2815	07	70	HEALTH SERVICES - PRIVATE SCHOOLS	95,644	99,280	101,266	1,986	2.00%	22
	2815	99	69	TUTORING SERVICES -HOSPITAL SETTING	0	3,605	3,605	0	0.00%	21
	2815	99	70	HEALTH SERVICES NETWORK	3,300	3,800	3,500	-300	-7.89%	
	2815	99	70	MEDICAL DIRECTOR AND HEALTH SERVICES	8,865	0	0	0	0.00%	25
Psychological Services	2820	08	29	PSYCH BI-LINGUAL ASSESSMENTS	2,800	6,000	6,000	0	0.00%	9
	2820	08	29	NORTHWELL BEHAVIORAL HEALTH CONSORTIUM	0	0	86,336	86,336	100.00%	27
Athletics	2855	03-04	39	MS ASSESSMENTS ATHLETICS	5,606	5,746	5,835	89	1.55%	
	2855	03-04	39	MS COST SCHEDULES	4,759	4,879	4,396	-483	-9.90%	
	2855	03-04	39	MS REFEREE FEES	21,240	25,750	26,239	489	1.90%	
	2855	03-04	39	MS PHYSICAL EDUCATION CONSORTIUM	420	433	430	-3	-0.69%	
	2855	03-04	39	HS ASSESSMENTS	10,882	11,154	11,669	515	4.62%	
	2855	03-04	39	HS COST SCHEDULES	15,059	15,436	14,205	-1,231	-7.97%	
	2855	03-04	39	HS REFEREE FEES	49,561	60,081	61,223	1,142	1.90%	
	2855	03-04	39	HS PHYSICAL EDUCATION CONSORTIUM	980	1,010	1,000	-10	-0.99%	
	2855	03-04	39	ATHLETES HELPING ATHLETES	2,875	2,875	2,933	58	2.02%	19
	2855	03-04	39	ATHLETES HELPING ATHLETES	2,875	2,875	2,933	58	2.02%	19
	2855	03-04	39	FAMILY ID	1,634	1,684	1,984	300	17.81%	23
	2855	03-04	39	FAMILY ID	3,812	3,927	4,026	99	2.52%	23
	2855	04	39	HUDL	0	0	21,340	21,340	100.00%	28
				Total	3,230,095	3,925,785	4,136,653	210,868	5.37%	

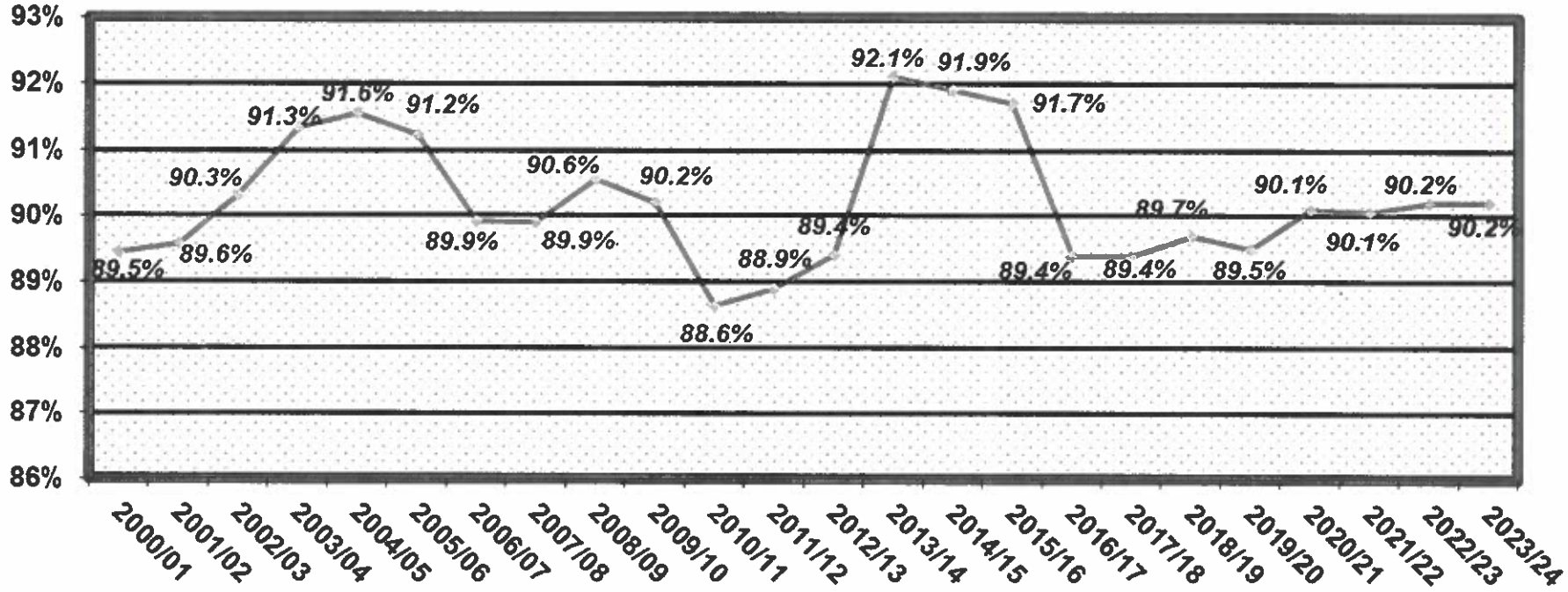
1. The Board of Cooperative Education Service of Nassau County is member supported in part through the sharing of BOCES administrative charges, facilities rental and capital project expenses. This amount represents the District's share of these allocated expenses from BOCES.
2. The District provides 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, and is based on student need.
4. See Special Education section of this budget document.
5. Four students attended BOCES occupational education programs in 2021-22, and ten students and five students are budgeted in 2022-23 and 2023-24, 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.

MANHASSET UFSD
BOCES ACCOUNTS INCLUDED IN THE 2023-24 BUDGET
(OBJECT CODES 490, 491, 492, 493)

7. Services include: Discovery Education Network video streaming subscription, online databases, Blackboard Connect, Blackboard Web Community Manager, and Blackboard Teacher Connect, data privacy and security services, 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, School Source cloud services for digital forms, and redundant internet connectivity, enabling up to 100 mb of redundant bandwidth, Canvas Learning Management System, MyOn Reading Software, Book Creator, Smart Notebook, Brain Pop, and MS Defender Malware services. In 23-34, provision for Chromebook repair is moved from 2630 408 to BOCES, and Google Workspace is added. 23-24 also includes a project to extend the network to the Secondary School fields.
8. Includes District-wide technical support, network administration and microcomputer services, Frontline/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.
9. Provides for interpreters and native language materials for use as students undergo evaluation.
10. Includes college tracking services, 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 two new elementary programs: The Red Truck Project and Level-Up Village. These costs are moved to a separate program line item in 23-24.
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. 2110 budget lines also include general education evaluation services.
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). The increase in 23-24 includes provision for the sound system and other technology for the High School graduation, previously budgeted in 2630.420.04.33, and provision to participated in a lease-buy option for musical instruments, thus spreading this significant cost to purchase instruments over a five-year period.
17. Includes test scoring for grades 3-8 assessments by Educational Vistas, purchased through BOCES. Increase is based on student counts and testing requirements for 23-24.
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, for which provision is decreased in 23-24.
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.
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. In 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.
26. Increase in 23-24 reflects the move to the e-book version of the system for greater security, speed, and accuracy.
27. In 22-23, the District joined the Nassau BOCES Mental Health Consortium and participates in the Cohen Children's Northwell Mental Health Partnership. In 22-23, these services were paid through a COVID-related federal grant. In 23-24, the services are paid through the general fund. See footnote 1 on page 58 of the Budget document.
28. The District has previously taped only football games, and the expense was budgeted in 2855.420. In 22-23, the District expanded the sports utilizing videotape as a coaching tool, and added videotaping of away games. In 23-24, this service will be obtained through BOCES, and budgeted funds are reallocated accordingly.
29. Increase reflects projected staff compensation increases.

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

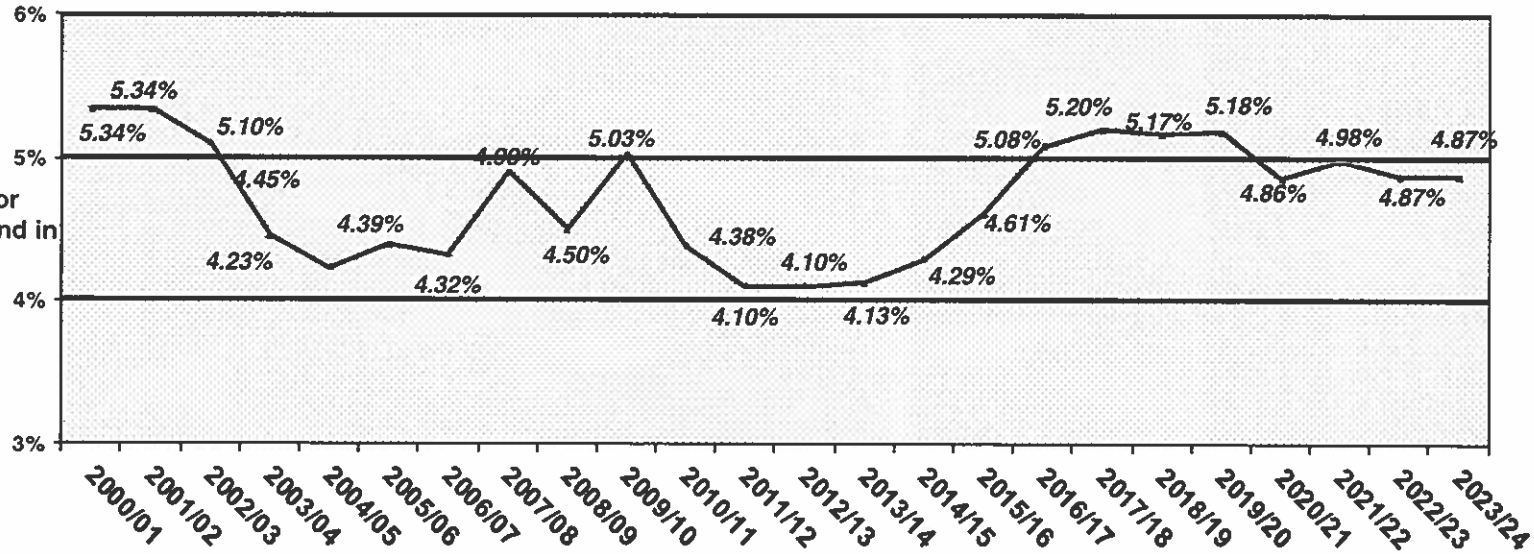


TABLE XVII

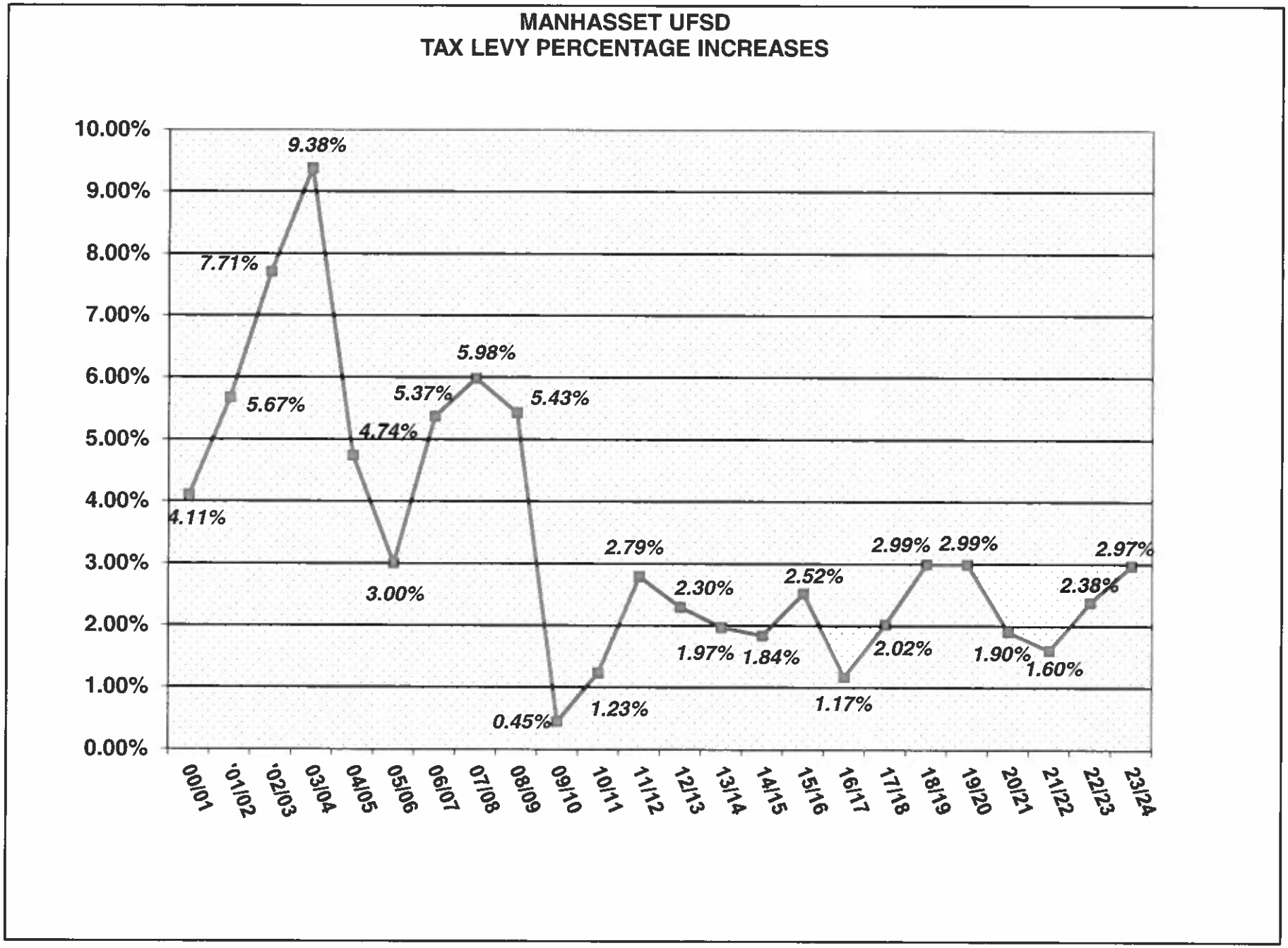

MANHASSET UFSD
TAX LEVY PERCENTAGE INCREASES
10.00%
9.00%
8.00%
7.00%
6.00%
5.00%
4.00%
3.00%
2.00%
1.00%
0.00%
4.11%
5.67%
7.71%
9.38%
4.74%
3.00%
5.37%
5.98%
5.43%
0.45%
1.23%
2.79%
2.30%
1.97%
1.84%
2.52%
1.17%
2.02%
2.99%
2.99%
1.90%
1.60%
2.38%
2.97%
00/01
'01/02
'02/03
03/04
04/05
05/06
06/07
07/08
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
23/24

TABLE XVIII

NASSAU COUNTY
2022-23 CLASS 1 SCHOOL TAX RATES

		TAX RATE			TAX RATE
1	Hewlett-Woodmere	$2,781	32	Valley Stream 24	$1,941
2	Westbury	$2,696	33	Cold Spring Harbor	$1,940
3	Hempstead	$2,644	34	Carle Place	$1,904
4	Levittown	$2,594	35	Jericho	$1,893
5	Plainedge	$2,487	36	Elmont	$1,885
6	Merrick	$2,473	37	Island Trees	$1,856
7	Baldwin	$2,460	38	Glenwood Landing	$1,844
8	Syosset	$2,429	39	Glen Head	$1,844
9	Woodbury	$2,429	40	Sea Cliff	$1,844
10	Locust Grove	$2,429	41	Roosevelt	$1,842
11	Lynbrook	$2,427	42	East Meadow	$1,841
12	Seaford	$2,394	43	Valley Stream 13	$1,829
13	Bellmore	$2,385	44	Herricks	$1,782
14	Rockville Centre	$2,384	45	Brookville	$1,757
15	East Rockaway	$2,380	46	Locust Valley	$1,757
16	Amityville	$2,361	47	Bayville	$1,757
17	Wantagh	$2,267	48	Floral Park-Bellerose	$1,693
18	Farmingdale	$2,239	49	Port Washington	$1,691
19	Plainview	$2,235	50	NHP-Garden City Park	$1,677
20	Old Bethpage	$2,235	51	Mineola	$1,676
21	Malverne	$2,232	52	Garden City	$1,537
22	North Bellmore	$2,224	53	Franklin Square	$1,533
23	North Merrick	$2,189	54	Uniondale	$1,529
24	Massapequa	$2,151	55	Island Park	$1,507
25	Freeport	$2,149	56	Hicksville	$1,490
26	Oceanside	$2,040	57	East Norwich	$1,458
27	East Williston	$2,004	58	Oyster Bay	$1,458
28	Valley Stream 20	$1,994	59	Long Beach	$1,413
29	West Hempstead	$1,978	60	Great Neck	$1,401
30	Bethpage	$1,957	61	**Manhasset**	**$1,154**
31	Roslyn	$1,942	62	Lawrence	$1,085

DATA FROM NASSAU COUNTY ASSESSOR'S OFFICE

TABLE XIX

MANHASSET UFSD
BUDGETED FACILITIES STAFFING 2023-2024

SHELTER ROCK	MUNSEY PARK	SECONDARY	GROUNDS
133,360 sq. ft.	**131,360 sq. ft.**	**280,344 sq. ft.**	**67 Acres**
Head Custodian,6:15 am-2:45 pm **FTE 1.0** D	**Head Custodian, 6:00am-2:30pm** **FTE 1.0** D	**Head Custodian, 7 am-3 pm M-F** **FTE 1.0** D	**GroundsSupervisor,6-2:30pm** **FTE 1.0** D
Cleaner, 2:30-11 pm FTE 1.0 N	Cleaner, 11 am-7:30 pm FTE 1.0 D	Cleaner, 3-11:30 pm W-F 7 am-3:30 pm Sat. & Sun. D/N FTE 1.0	Grounds Maintainer 6-2:30pm FTE 1.0 (SR) D
Cleaner, 11am- 7:30pm FTE 1.0 D	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, 7:30 am-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 M-F FTE 1.0 N	Grounds Maintainer, 6-2:30pm 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 M-F FTE 1.0 N	Grounds Maintainer,6-2:30pm 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 M-F 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, 3-11:30pm M-F FTE 1.0 N	**Maintenance**
		Cleaner, 3-11:30pm 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, 7am-3:30 pm M-F FTE 1.0 D	Maintainer, 2-10:30 pm FTE 1.0 (SS) N
		Cleaner, 3-11:30pm M-F FTE 1.0 N	Maintainer, 6am-2:30 pm FTE 1.0 (SS) D
		Cleaner, 3-11:30 pm M-F FTE 1.0 N	Maintainer, 6 am-2:30 pm FTE 1.0 (SS) D
		Cleaner 5:30-11:30 pm PTE .7 N Admin Bldg. (vacant)	
		Cleaner, 3-11:30 pm MF FTE 1.0 (vacant) N	
		Cleaner, 10:30 am-2:30 pm PTE .5 D Cafeteria	
FTE Days 2.0 **FTE Nights** 5.0 **Total FTE** 7.0 **Sq.Ft. / FTE** 19,051	**FTE Days** 2.0 **FTE Nights** 5.0 **Total FTE** 7.0 **Sq.Ft. / FTE** 18,766	**FTE Days/Nights** 4.5 **FTE Nights** 8.7 **Total FTE** 14.2 **Sq.Ft. / FTE** 22,074	**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 2022-23 school year, there were 2898 students "eligible" for school bus services to 39 locations. This included public, private, parochial, vocational, and special education schools

By Huntington Coach:	Schools	Students	By Other Contractors:	Schools	Students
Public Schools	3	2631	Special Ed/Vocational	0	0
Private Schools	20	229	Private/Parochial	0	0
Special Ed/Vocational	16	38			

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).

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

TABLE XXI - 1

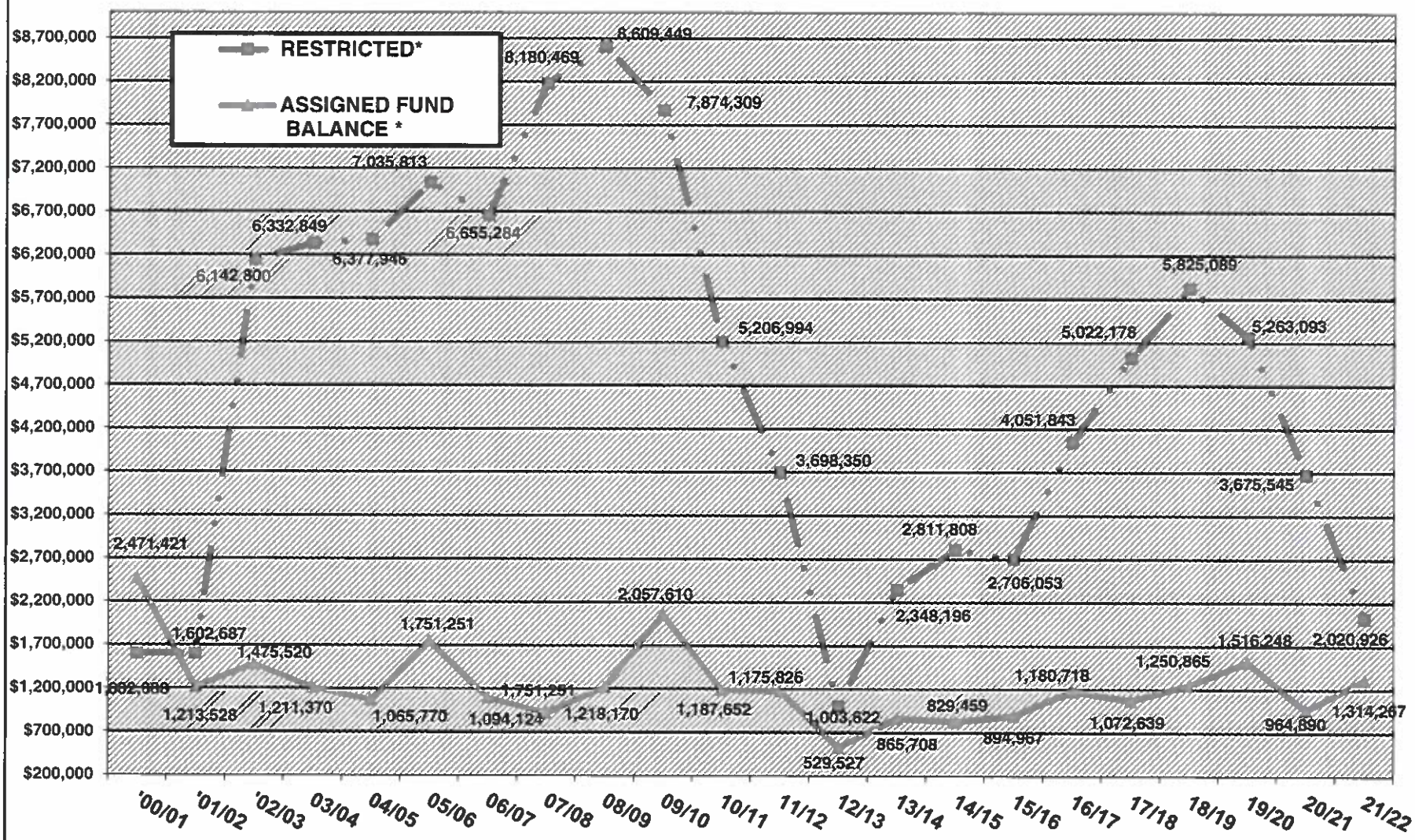
MANHASSET UFSD
DISTRICT TRANPORTATION

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

By Huntington Coach:	**2022-2023**
Munsey Park	866
Shelter Rock	660
Secondary	1105
	2631
St. Mary's Elementary School	39
St. Mary's High School	2
Our Lady of Grace School	13
Buckley Country Day School	21
Chaminade High School	45
Sacred Heart Academy	13
Friends Academy	26
Portledge School	18
Kellenberg LS & HS	6
Our Lady of Mercy Academy	1
Greenvale School	28
Holy Child Academy	5
Ascent School	1
Barry Tech	15
Vincent Smith School	1
Carman Road School	2
Waldorf School	2
Nicholas Center	5
Holy Martyrs Armenian School	3
Martin De Porres School	2
St. Dominic HS	1
Long Island Lutheran	1
NSSA - Martin C. Barell School	2
East Woods School	1
Robert Williams School	1
Center for Developmental Disabilities	1
DDI Huntington	1
Summit School (Lower))	1
Tiegerman HS	1
Commack MS	1
Iris Wolfson HS	1
Jerusalem Avenue School	1
North Shore Hebrew Academy	2
Rosemary Kennedy Center	2
By Other Contractors:	
Special Education, Vocation & BOCES	0
TOTAL:	2898

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

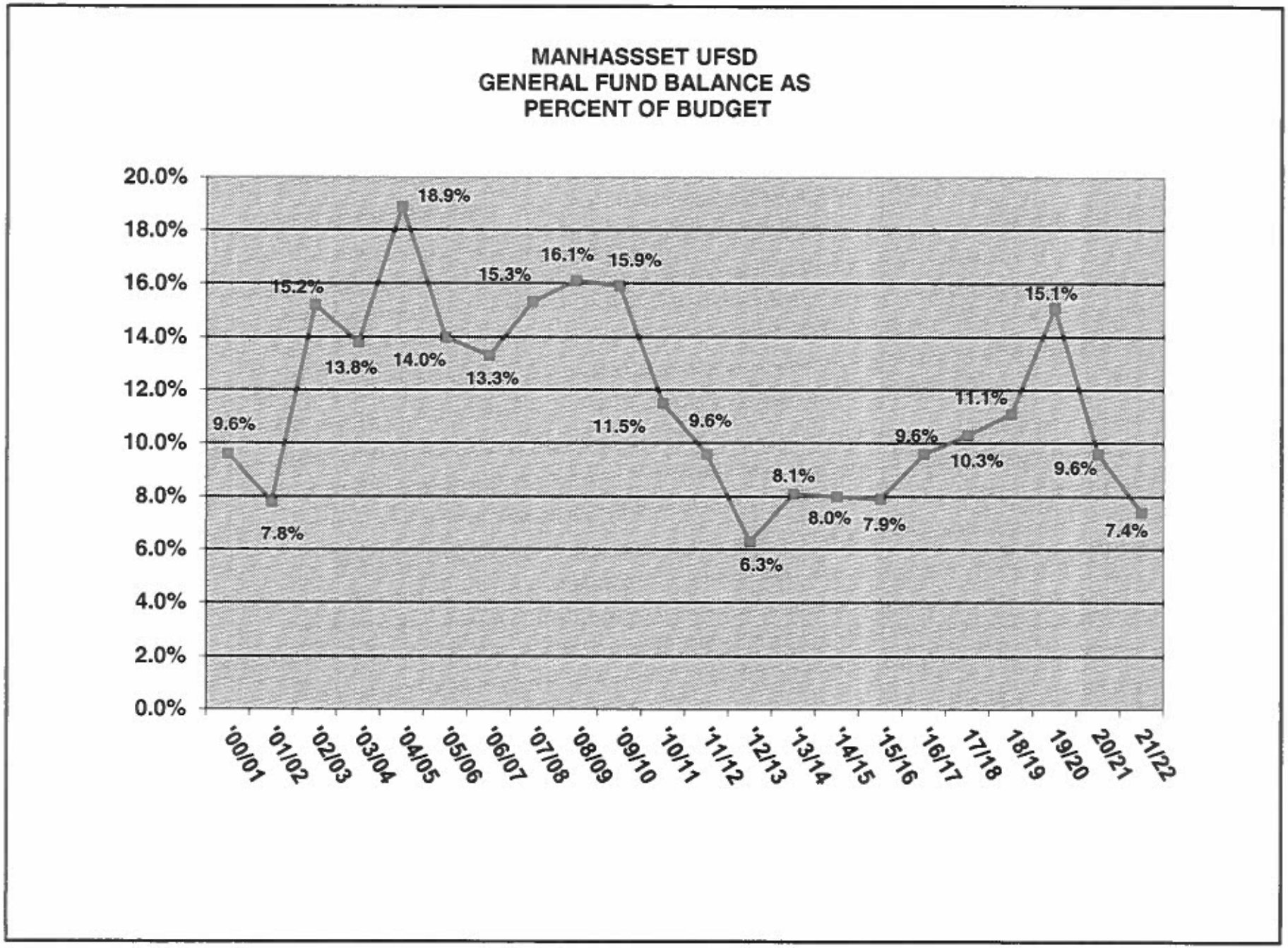

MANHASSSET UFSD
GENERAL FUND BALANCE AS
PERCENT OF BUDGET
20.0%
18.0%
16.0%
14.0%
12.0%
10.0%
8.0%
6.0%
4.0%
2.0%
0.0%
9.6%
7.8%
15.2%
13.8%
18.9%
14.0%
13.3%
15.3%
16.1%
15.9%
11.5%
9.6%
6.3%
8.1%
8.0%
7.9%
9.6%
10.3%
11.1%
15.1%
9.6%
7.4%
'00/01
'01/02
'02/03
'03/04
'04/05
'05/06
'06/07
'07/08
'08/09
'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

TABLE XXIII

MANHASSET UFSD
FUND BALANCE AND RESERVES

CUMULATIVE COMPONENTS OF AND CHANGES TO FUND BALANCE FOR THE FISCAL YEAR ENDED JUNE 30, 2020 THROUGH JUNE 30, 2022

	June 30, 2022	June 30, 2021	2022 vs 2021 Inc./(Dec.)	June 30, 2020	2021 vs 2020 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	404,754	279,743	125,011	279,737	6	125,017
Reserve for Unemployment Insurance	-	-	-	-	-	-
Capital Reserve (2010)	316,923	1,216,873	(899,950)	4,913,634	(3,696,761)	(4,596,711)
Capital Reserve (2018)	1,299,249	2,178,929	(879,680)	69,722	2,109,207	1,229,527
Nonspendable Fund Balance	-	-	-	-	-	-
Assigned:						
Designated for Encumbrances	590,200	240,823	349,377	792,181	(551,358)	(201,981)
Designated for subsequent year's expenditures	724,067	724,067	-	724,067	-	-
Designated for COVID-19 Reopening Plan	-	925,000	(925,000)	4,348,511	(3,423,511)	(4,348,511)
Unassigned	4,188,415	4,092,808	95,607	4,026,393	66,415	162,022
Total Fund Balance - General Fund	7,523,608	9,658,243	(2,134,635)	15,154,245	(5,496,002)	(7,630,637)
Special Aid Fund						
Assigned - unappropriated	-	-	-	-	-	-
School Lunch Fund						
Nonspendable (inventory)	-	-	-	-	-	-
Assigned - unappropriated	623,503	390,969	232,534	634,857	(243,888)	(11,354)
Total Fund Balance - School Lunch Fund	623,503	390,969	232,534	634,857	(243,888)	(11,354)
Debt Service Fund						
Restricted	183,739	183,700	39	183,147	553	592
Miscellaneous Special Revenue						
Restricted	600,670	523,755	76,915	487,084	36,671	113,586
Capital Projects Fund						
Restricted for unspent bond proceeds	57,024	755,308	(698,284)	1,862,668	(1,107,360)	(1,805,644)
Restricted for investments in capital assets	2,959,063	-	2,959,063	-	-	2,959,063
Assigned Unappropriated Fund Balance	559,792	2,771,051	(2,211,259)	499,439	2,271,612	60,353
Total Fund Balance - Capital Projects Fund	3,575,879	3,526,359	49,520	2,362,107	1,164,252	1,213,772
Total Fund Balance	**$ 12,507,399**	**$ 14,283,026**	**$ (1,775,627)**	**$ 18,821,440**	**$ (4,538,414)**	**$ (6,314,041)**
General Fund Balance as a Percent of Budget	**7.35%**	**9.59%**		**15.23%**		

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 2021-22 Budget provided for a budgeted transfer of $125,000 into the Repair Reserve, and change also includes earned interest in each year presented.
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. It is anticipated that a portion of the repair reserve may be used in 2022-23. Any usage would be subject to Board of Education approval, after a public hearing.

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 its obligations for unemployment benefits out of budgeted funds 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. The voters approved Proposition 2 on the May 17, 2022 ballot to expend $3.185 million for certain capital projects, including $900,000 from the 2010 Capital Reserve. Since its inception, interest earnings are $214,261, and $9,897,338 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. Currently, the District does not anticipate seeking voter approval to utilize the remaining balance in the 2010 Capital Reserve.
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. The voters approved Proposition 2 on the May 17, 2022 ballot to expend $3.185 million for certain capital projects, including $2.1 million from the 2010 Capital Reserve. In June 2022, the Board approved a transfer of up to $4 million to the 2018 Capital Reserve, of which $1,220,231 was transferred. Since its inception, interest earnings are $1,199, and $2,100,000 of the 2018 Capital Reserve has been utilized for capital projects authorized by the voters.
Other Comments: This reserve requires voter approval to create and expend. Currently, the District does not anticipate seeking voter approval to utilize funds in the 2018 Capital Reserve.
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 2020-21, 2021-22 and 2022-23 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: 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 was $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. Actual expenditures related to these items in 2021-22 were $420,579. The District's unassigned fund balance at June 30, 2022 is $4,188,415, 4.0% of next year's budget.
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, 2020, 2021 and 2022 was approximately 4.45, 4.01 and 4.72 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 2023-24, the District plans to:
1. Purchase pre-approved equipment items including ranges and ovens, refrigeration equipment, food preparation equipment, food warmers and service equipment
2. Provide equipment repairs and service
3. Provide for equipment rental
4. Purchase materials and supplies
5. 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 in each year primarily due to 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. On May 17, 2022, the voters approved a capital projects proposition to be funded by a transfer of 2.1 million from the 2018 Capital Reserve, $900,000 from the 2010 Capital Reserve, and $185,000 from General Fund Unassigned Fund Balance. 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. The net change in fiscal 2022 is due to transfers in from the 2010 and 2018 Capital Reserves of $3,185,000 related to the 2022 Capital Projects proposition, a grant of $250,000 pursuant to the 2019 Capital Projects, offset by expenditures of $3,385,480 pursuant to the 2014 Capital Projects Bond Referendum, the 2019, 2021 and 2022 Capital Projects propositions.

Nassau County Districts
July 1, 2021 Fund Balance as Percentage of
21-22 Actual Revenue and Actual Expenditures

Rank (By % GFE)	District	21-22 General Fund Actual Revenue	21-22 General Fund Actual Expenditures	Fund Balance 7/1/2021	FB As % of Actual Revenue	FB As % of Actual Expenditures
1	Hewlett-Woodmere	128,496,337	121,375,968	72,466,077	56.4%	59.7%
2	Jericho	124,085,711	125,433,426	56,676,568	45.7%	45.2%
3	East Rockaway	41,513,858	41,051,531	18,498,805	44.6%	45.1%
4	Freeport	185,066,398	175,990,407	70,739,011	38.2%	40.2%
5	Garden City	119,916,235	116,964,169	41,310,288	34.4%	35.3%
6	Plainedge	93,681,188	95,195,787	31,858,547	34.0%	33.5%
7	Baldwin	140,060,859	143,330,394	47,258,527	33.7%	33.0%
8	Lynbrook	90,680,617	89,364,023	30,399,576	33.5%	34.0%
9	Seaford	73,608,601	70,988,195	23,742,758	32.3%	33.4%
10	Westbury	155,725,450	154,933,513	49,703,069	31.9%	32.1%
11	Glen Cove City	99,841,966	94,143,217	31,031,982	31.1%	33.0%
12	Levittown	223,527,685	201,959,809	67,911,207	30.4%	33.6%
13	Mineola	99,873,890	110,419,288	30,312,105	30.4%	27.5%
14	Oceanside	161,725,877	156,082,354	48,746,720	30.1%	31.2%
15	Great Neck	241,484,235	238,053,790	71,293,085	29.5%	29.9%
16	Roslyn	116,574,106	112,378,651	34,279,057	29.4%	30.5%
17	Carle Place	53,737,681	54,430,085	15,114,582	28.1%	27.8%
18	West Hempstead	64,306,739	66,126,582	17,816,623	27.7%	26.9%
19	Long Beach City	147,427,908	150,660,846	37,559,021	25.5%	24.9%
20	All Nassau Districts	6,386,950,909	6,345,076,231	1,621,931,204	25.4%	25.6%
21	Locust Valley	89,602,256	86,822,400	22,610,517	25.2%	26.0%
22	Roosevelt	114,311,487	110,550,401	27,477,329	24.0%	24.9%
23	Oyster Bay	60,192,018	59,628,904	13,501,813	22.4%	22.6%
24	Uniondale	214,001,384	217,953,109	45,863,106	21.4%	21.0%
25	Hicksville	141,159,738	145,059,159	30,052,690	21.3%	20.7%
26	Massapequa	209,281,949	208,890,347	43,283,776	20.7%	20.7%
27	Bethpage	91,221,245	88,856,947	18,668,501	20.5%	21.0%
28	North Shore	111,354,650	111,338,167	22,606,793	20.3%	20.3%
29	Farmingdale	175,524,237	180,918,537	34,079,626	19.4%	18.8%
30	Malverne	60,611,094	62,572,760	11,721,591	19.3%	18.7%
31	Herricks	122,054,637	122,370,529	23,461,325	19.2%	19.2%
32	East Meadow	209,749,022	217,975,370	39,838,898	19.0%	18.3%
33	Island Trees	68,407,962	67,517,634	12,640,591	18.5%	18.7%
34	Plainview-Old Bethpage	166,367,665	159,648,421	30,587,618	18.4%	19.2%
35	Syosset	242,350,705	240,017,171	43,965,503	18.1%	18.3%
36	Lawrence	105,013,798	96,257,252	18,550,083	17.7%	19.3%
37	East Williston	62,904,851	66,461,471	10,400,067	16.5%	15.6%
38	Rockville Centre	120,347,230	121,630,918	16,320,025	13.6%	13.4%
39	Port Washington	167,842,557	163,216,211	19,252,058	11.5%	11.8%
40	Wantagh	85,275,979	80,260,946	9,374,485	11.0%	11.7%
41	**Manhasset**	**101,830,622**	**103,965,260**	**9,658,243**	**9.5%**	**9.3%**
42	Hempstead	244,126,291	239,315,340	22,937,205	9.4%	9.6%

Source: Nassau BOCES 56th Annual Study of School Costs Extracted from Form ST-3

TABLE XXV

2023 – 2024

PROPOSED SCHOOL BUDGET

EXEMPT REPORTING

FOR TAXING JURISDICTIONS

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: 02/03/2023

Taxing Jurisdiction: 28

Fiscal Year Begining: 2023

School District: 282206 Manhasset

Total equalized value in taxing jurisdiction: 9,741,757,900

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	146,600	0.00%
12350	PUBLIC AUTHORITY - STATE	RPTL 412	24	55,612,900	0.57%
13100	CO - GENERALLY	RPTL 406(1)	24	41,582,000	0.43%
13500	TOWN - GENERALLY	RPTL 406(1)	29	64,478,300	0.66%
13650	VG - GENERALLY	RPTL 406(1)	28	38,647,800	0.40%
13800	SCHOOL DISTRICT	RPTL 408	9	129,105,900	1.33%
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	19	30,125,500	0.31%
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	2	1,535,600	0.02%
18080	MUN HSNG AUTH-FEDERAL/MUN AIDE	PUB HSNG L 52(3)&(5)	1	7,105,600	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	37,659,900	0.39%
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	12	14,464,100	0.15%
26300	INTERDENOMINATIONAL CENTER	RPTL 430	23	130,468,900	1.34%
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	3	6,385,300	0.07%
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	2	677,800	0.01%
40120	Class one reassessment-Nassau	RPTL 485-B	5234	1,736,514,000	17.83%
41124	ALT VET-NON-COMBAT - SCHOOL	RPTL 458-A	210	6,282,000	0.06%
41134	ALT VET - COMBAT - SCHOOL	RPTL 458-A	89	4,500,000	0.05%
41144	ALT VET - DISABILITY - SCHOOL	RPTL 458-A	30	2,877,000	0.03%
41164	COLD WAR VETERAN - SCHOOL		8	120,000	0.00%
41680	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c	75	15,013,000	0.15%
41800	PERSONS AGE 65 OR OVER	RPTL 467	27	10,343,000	0.11%
41834	ENHANCED STAR	RPTL 425	195	33,008,248	0.34%
41854	BASIC STAR	RPTL 425	1078	75,292,300	0.77%
44220	HOME IMPROVEMENTS NEW	RPTL 421-f	700	101,070,000	1.04%
48660	HOUSING DEVELOPMENT FUND CO	P H FI L 577,654-a	3	25,073,800	0.26%
	Totals:		**7842**	**2,579,750,848**	**26.48%**