

## HEWLETT-WOODMERE PUBLIC SCHOOLS: 2023-2024 / Proposed Expenditure Budget

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| Function    | Functional Area & Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 2021-2022<br>Actual<br>Expenditure | 2022-2023<br>Adopted<br>Budget | 2023-2024<br>Proposed<br>Budget | Dollar<br>Change | Percent<br>Change |
| 1010        | <b>Board of Education</b><br>Includes mandated training, meetings, and in-service workshops, professional memberships including the National School Boards Association and New York State School Boards Association, contractual services, materials and supplies, and online meeting document system. Supports participation in state, regional and national conferences, mandated training related to fiscal oversight, accountability and fiduciary responsibilities, and continued professional development. | 61,602                             | 95,000                         | 96,050                          | 1,050            | 1.11%             |
| 1040 - 1060 | <b>District Clerk</b><br>Salary and supplies for District Clerk, election workers, legal notices, electronic voting machines, printing and supplies. All school districts in NYS are required to have a District Clerk.                                                                                                                                                                                                                                                                                          | 40,485                             | 39,674                         | 45,957                          | 6,283            | 15.84%            |
| 1240        | <b>Superintendent's Office</b><br>Salaries for the Superintendent and office staff, expenses for seminars and conferences, professional subscriptions, supplies and materials.                                                                                                                                                                                                                                                                                                                                   | 563,693                            | 542,219                        | 557,788                         | 15,569           | 2.87%             |
| 1310 - 1325 | <b>Business &amp; Centralized Operations, Auditing &amp; Banking</b><br>Salaries for the Assistant Superintendent (.5 FTE), Business Administrator and Business Office staff, part-time treasurer, software for payroll, accounting and purchasing functions, contractual services, supplies and materials, fees for financial advisory services. Also external audit, internal audit and claims auditor.                                                                                                        | 1,205,114                          | 1,361,166                      | 1,299,852                       | -61,314          | -4.50%            |
| 1420        | <b>Legal Services</b><br>Retainer for legal counsel, non-retainer issues, such as labor and student matters, as well as expenses associated with actions brought by or against the District.                                                                                                                                                                                                                                                                                                                     | 281,504                            | 350,000                        | 350,000                         | 0                | 0.00%             |
| 1430        | <b>Human Resources</b><br>Salaries for Assistant Superintendent (.5 FTE), Human Resources Administrator and staff, contractual services, recruitment, materials and supplies.                                                                                                                                                                                                                                                                                                                                    | 591,016                            | 673,960                        | 639,251                         | -34,709          | -5.15%            |
| 1460 - 1480 | <b>Public Information Services and Records Management</b><br>Salaries for Executive Director and office staff, publications printing, automated calling system, District website, materials and supplies. <i>Increase for 2023-24 includes the realignment of staff salaries into the department where they are working.</i>                                                                                                                                                                                     | 219,494                            | 280,400                        | 386,899                         | 106,499          | 37.98%            |

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|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|--------------------------------|---------------------------------|------------------|-------------------|
| Function    | Functional Area & Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 2021-2022<br>Actual<br>Expenditure | 2022-2023<br>Adopted<br>Budget | 2023-2024<br>Proposed<br>Budget | Dollar<br>Change | Percent<br>Change |
| 1620 - 1621 | <b>Facilities, Operations &amp; Safety</b><br>Salaries for Director of School Facilities & Operations, Director of Health, Safety & Security, office staff, campus patrol, custodians, cleaners, and maintenance and grounds staff. Districtwide furniture, facilities equipment, utilities, maintenance contracts, telephone services and supplies.                                                                                                                                                                                       | 9,204,606                          | 10,349,510                     | 10,243,194                      | -106,316         | -1.03%            |
| 1625-1630   | <b>ESSER/GEER Grants</b><br>With the 2020-2021 state aid run, districts were provided ESSER & GEER funding. The requirements for expending these funds include a broad range of activities that support the safe reopening of schools for full-time instruction for all students, maintaining safe in-person operations, advancing educational equity, building capacity and addressing academic impact of lost instructional time. Funds allocated are to be used for the time period covering March 13, 2020 through September 30, 2022. | 22,470                             | 0                              | 0                               | 0                | 0.00%             |
| 1670        | <b>Central Printing and Mailing</b><br>Print shop salaries and operations, copier purchase agreements, postage, paper, materials and supplies. <i>Reduction for 2023-24 includes the realignment of staff salaries into the department where they are working.</i>                                                                                                                                                                                                                                                                         | 383,830                            | 457,374                        | 403,805                         | -53,569          | -11.71%           |
| 1910        | <b>District Insurance</b><br>Includes property & casualty insurance provided through New York Schools Insurance Reciprocal and National Flood Insurance Program.                                                                                                                                                                                                                                                                                                                                                                           | 642,754                            | 645,000                        | 645,000                         | 0                | 0.00%             |
| 1920        | <b>School District Dues &amp; Memberships</b><br>Dues and membership fees for local, regional and national educational organizations.                                                                                                                                                                                                                                                                                                                                                                                                      | 4,324                              | 10,200                         | 5,000                           | -5,200           | -50.98%           |
| 1930        | <b>Judgments and Claims</b><br>Funded from liability reserve, as necessary.                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 358,868                            | 0                              | 0                               | 0                | 0.00%             |
| 1931        | <b>Insurance Reserve Application</b><br>Amount applied from insurance reserve.                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 0                                  | 0                              | 0                               | 0                | 0.00%             |
| 1981        | <b>BOCES Administrative and Rental Fees</b><br>District's proportional share of Nassau BOCES administrative and facilities costs. As a component district of Nassau BOCES we are required to provide this support.                                                                                                                                                                                                                                                                                                                         | 956,564                            | 430,000                        | 441,344                         | 11,344           | 2.64%             |

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|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|--------------------------------|---------------------------------|------------------|-------------------|
| Function    | Functional Area & Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 2021-2022<br>Actual<br>Expenditure | 2022-2023<br>Adopted<br>Budget | 2023-2024<br>Proposed<br>Budget | Dollar<br>Change | Percent<br>Change |
| 2010        | <b>Curriculum and Instruction Office</b><br>Salaries for Assistant Superintendent (.5 FTE) and office staff, curriculum planning and development. Includes academic data management.                                                                                                                                                                                                                                                                                                         | 398,425                            | 369,191                        | 358,478                         | -10,713          | -2.90%            |
| 2020        | <b>Building Supervision</b><br>Salaries for building level administration and clerical staff, materials, supplies, contractual and equipment expenses.                                                                                                                                                                                                                                                                                                                                       | 3,810,333                          | 3,856,123                      | 3,847,945                       | -8,178           | -0.21%            |
| 2060 - 2070 | <b>Staff Development and In-service Training</b><br>Continued training and professional development for faculty and staff.                                                                                                                                                                                                                                                                                                                                                                   | 429,366                            | 584,485                        | 472,215                         | -112,270         | -19.21%           |
| 2110        | <b>Instruction - General Education</b><br>Salaries for teachers, department chairs, substitutes, teaching assistants, teacher aides and monitors for general education, suspension and home-bound instruction. Includes contractual services, textbooks, materials and supplies. Includes textbooks for students attending non-public schools and BOCES services. All expenditures in this functional area of the budget support direct instructional services.                              | 32,952,962                         | 34,511,357                     | 36,273,784                      | 1,762,427        | 5.11%             |
| 2250 - 2253 | <b>Special Education</b><br>Salaries for Assistant Superintendent, Assistant Director, office staff, teachers, substitutes, teaching assistants, teacher aides and monitors for special education. Special instruction and related services. Tuition for out-of-district and residential placements. Screening and evaluation of students (CSE and CPSE). Includes special education services provided to students attending non-public schools (costs recovered for non-resident students). | 15,414,379                         | 18,155,328                     | 18,844,495                      | 689,167          | 3.80%             |
| 2280        | <b>Occupational Education Services</b><br>Tuition for BOCES occupational education services.                                                                                                                                                                                                                                                                                                                                                                                                 | 14,930                             | 445,600                        | 368,966                         | -76,634          | -17.20%           |
| 2330 - 2331 | <b>Adult Education and Summer Programs</b><br>Provides for adult education and includes continuation of an academic summer immersion program to support English Language Learners. Fees offset a portion of program costs. <i>Increase for 2023-24 reflects increases in salary codes for the Summer School and Summer ENL programs which were not sufficient to support the programs.</i>                                                                                                   | 215,398                            | 217,597                        | 280,651                         | 63,054           | 28.98%            |

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|-------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------------|-----------------|------------------|----------------|
|             |                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 2021-2022          | 2022-2023      | 2023-2024       |                  |                |
| Function    | Functional Area & Description                                                                                                                                                                                                                                                                                                                                                                                                                               | Actual Expenditure | Adopted Budget | Proposed Budget | Dollar Change    | Percent Change |
| 2334 - 2335 | <b>TASC Program &amp; Long Term Suspension</b><br>Test Assessing Secondary Completion (formerly GED) offers alternative to traditional high school program. <i>Increase for 2023-24 reflects a teaching assistant position that was added to support the Alternative Education program after the adoption of the 2022-23 budget. The long term suspension program usage has expanded and requires additional support in the staff salaries budget line.</i> | 173,883            | 137,972        | 172,172         | 34,200           | 24.79%         |
| 2610        | <b>Library Media Services</b><br>Salaries for library media specialists and library support staff. Includes books, periodicals, library-specific database subscriptions, BOCES services, audio-visual resources, library management software resources and materials and supplies. Contractual support services and network maintenance.                                                                                                                    | 834,951            | 874,614        | 863,994         | -10,620          | -1.21%         |
| 2630        | <b>Instructional Technology</b><br>Salaries for Assistant Superintendent (.5 FTE), technical and support staff, hardware and software purchases, maintenance, repair and licenses, materials and supplies, contractual support services and network maintenance.                                                                                                                                                                                            | 3,691,098          | 3,960,826      | 3,975,333       | 14,507           | 0.37%          |
| 2805        | <b>Attendance</b><br>Salaries for secondary school staff to monitor and follow up on attendance issues as well as for the Registration & Attendance Office.                                                                                                                                                                                                                                                                                                 | 175,303            | 176,026        | 190,827         | 14,801           | 8.41%          |
| 2810 - 2825 | <b>Pupil Personnel Services</b><br>Salaries for guidance director and counselors, psychologists, social workers, nurses and clerical support staff. Equipment, supplies and materials. Includes health services provided to non-public school students.                                                                                                                                                                                                     | 5,520,265          | 5,521,550      | 5,431,409       | -90,141          | -1.63%         |
| 2850        | <b>Co-Curricular Activities</b><br>Includes supervision, materials and supplies for co-curricular programs and activities.                                                                                                                                                                                                                                                                                                                                  | 478,553            | 550,398        | 555,291         | 4,893            | 0.89%          |
| 2855        | <b>Interscholastic Athletics</b><br>Includes salaries for administration, coaches, supervision, equipment, uniforms, materials and fees for the interscholastic athletic program.                                                                                                                                                                                                                                                                           | 1,296,291          | 1,251,085      | 1,352,940       | 101,855          | 8.14%          |

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|-------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|--------------------------------|---------------------------------|------------------|-------------------|
| Function    | Functional Area & Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 2021-2022<br>Actual<br>Expenditure | 2022-2023<br>Adopted<br>Budget | 2023-2024<br>Proposed<br>Budget | Dollar<br>Change | Percent<br>Change |
| 5510 - 5550 | <b>Transportation Public and Non-Public</b><br>Transportation for public and non-public students in accordance with voter authorized limits, special education, field trips and athletics, as well as salaries for the transportation office.                                                                                                                                                                                                                                                                                                                                                                                                                    | 7,486,326                          | 9,150,364                      | 9,859,181                       | 708,817          | 7.75%             |
| 7140 - 7149 | <b>Recreation &amp; Summer Programs</b><br>Salaries, materials and supplies for youth recreation programs and swimming during the school year and summer. This also includes the Summer Play School program. Self-supporting fees to offset program costs are included as revenue. Please note, the budget for the PLUS program has been discontinued as of 2022-2023 due to federal grant funding; it is included in the 2020-21 expenditures and 2021-22 budget. <i>Increases for 2023-24 include additional funding for staffing of the Summer Playschool program as well as contractual increases attributed tot he management of the aquatics programs.</i> | 517,113                            | 512,062                        | 804,478                         | 292,416          | 57.11%            |
| 8060 - 8070 | <b>Senior Citizen Program &amp; Census</b><br>Support for senior citizen and shared community programs.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 10,000                             | 10,000                         | 10,000                          | 0                | 0.00%             |
| 9010 - 9089 | <b>Employee Benefits</b><br>District portion of retirement system, health insurance, Social Security, Workers' Compensation, life, unemployment, dental, and vision care insurance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 24,915,095                         | 28,410,000                     | 29,582,401                      | 1,172,401        | 4.13%             |
| 9700 - 9789 | <b>Debt Service and Capital</b><br>Includes debt service for school district bond issues and tax anticipation notes, as well as capital lease expense related to energy savings project.                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 2,377,508                          | 2,468,633                      | 2,470,634                       | 2,001            | 0.08%             |
| 9901 - 9950 | <b>Interfund Transfers</b><br>Includes transfers to Capital Fund to provide for renovation, repair and upkeep of facilities, School Lunch and Special Aid / Summer Tuition, to provide for summer special education mandated services.                                                                                                                                                                                                                                                                                                                                                                                                                           | 6,127,463                          | 4,188,500                      | 4,188,500                       | 0                | 0.00%             |
| TOTAL       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 121,375,966                        | 130,586,214                    | 135,017,834                     | 4,431,620        | 3.39%             |