

**Manhasset Public Schools**

**2024 - 2025**

**Adopted Budget**

**April 16, 2024**

## I. SUMMARY

**MANHASSET UFSO**  
**PROPOSED BUDGET 2024 - 2025**  
**SUMMARY OF APPROPRIATIONS, REVENUES AND TAX LEVY**

	BUDGET 2023-24	PROPOSED BUDGET 2024-25	\$ VARIANCE	PERCENT VARIANCE	PERCENT OF 2023-24 BUDGET
<b>GENERAL FUND APPROPRIATION</b>	\$ 107,733,004	\$ 111,286,207	\$ 3,553,203	3.30%	100%
<b>Less:</b>					
<b>Estimated Revenue</b>					
State Aid	5,244,187	5,362,021	117,834	2.25%	
<b>Total State Aid</b>	5,244,187	5,362,021	117,834	2.25%	4.82%
Other Tax Items, Including Payments in Lieu of Taxes	1,600,532	1,610,567	10,035	0.63%	
Reimbursement from State for Intermediate Care Facility/Children's Residential Project	239,874	248,704	8,830	3.68%	
Transfer from Manhasset Public Library for Debt Service	1,023,125	1,027,750	4,625	0.45%	
Other Revenue	1,757,944	2,448,077	690,133	39.26%	
<b>Total Other Revenue</b>	4,621,475	5,335,098	713,623	15.44%	4.79%
<b>Total Revenue</b>	9,865,662	10,697,119	831,457	8.43%	
<b>Assigned Fund Balance - Designated for Tax Levy</b>	724,067	840,266	116,199	16.05%	0.76%
<b>Total Estimated Revenue and Assigned Fund Balance</b>	10,589,729	11,537,385	947,656	8.95%	
<b>Amount to be Raised by Real Property Tax</b>	\$ 97,143,275	\$ 99,748,822	\$ 2,605,547	2.68%	89.63%

**MANHASSET UFSD**  
**2024 - 2025 COMPONENTS OF PROPOSED BUDGET AND TAX LEVY INCREASE**

<u>Components of the Proposed Budget Increase:</u>	<u>Proposed Budget</u>	<u>\$ Inc./(Dec.)</u>	<u>% of Budget Inc./(Dec.)</u>
Active Healthcare Expense	\$ 9,567,723	\$ (302,336)	
Healthcare Declination Expense	364,033	28,533	
Retiree Healthcare Expense	5,389,970	804,701	
Medicare Reimbursement	1,550,000	50,000	
<b>Total Healthcare Expenses</b>	<b>16,871,726</b>	<b>580,897</b>	<b>54.00%</b>
Teacher Retirement System Contributions	4,716,779	150,723	
Employee Retirement System Contributions	1,392,565	280,115	
<b>Total Retirement System Contributions</b>	<b>6,109,344</b>	<b>430,838</b>	<b>40.00%</b>
MEA Benefits Trust/MASA/Cabinet 403b Contributions	382,980	4,568	0.00%
Payroll Taxes	4,295,033	209,468	0.19%
All Other Benefit Expenses	569,188	14,528	0.01%
<b>Total Benefits</b>	<b>28,228,271</b>	<b>1,240,299</b>	<b>35%</b>
Compensation - MEA 24-25 Increment/Raise	37,093,664	1,110,227	
Compensation - MESPA 24-25 Increment/Raise	8,407,605	263,755	
Compensation - MASA 24-25 Raise	3,342,756	49,863	
Compensation - Administration and Confidentials 24-25 Raise	3,082,004	74,216	
<b>Total Compensation - Increment and Raise</b>	<b>51,926,029</b>	<b>1,498,061</b>	<b>1.39%</b>
Compensation - Net Decrease to Staff	(806,842)	(806,842)	-0.75%
Net Change in Staff Mix, Including Retirements and Allocations to Grants	-	173,594	0.05%
Increase in Compensation - Non-Contractual	4,625,287	(34,617)	-0.03%
<b>Total Compensation, Adds to Staff, Change in Staff Mix</b>	<b>55,744,474</b>	<b>830,196</b>	<b>24%</b>
Information Technology	3,530,231	384,244	0.36%
Curriculum and Instruction - other than compensation	433,023	(67,467)	-0.06%
Contract Transportation	5,489,591	(118,441)	-0.11%
Special Education	5,602,460	991,318	0.92%
Pupil Services	721,931	21,541	0.02%
Debt Service and TAN Interest	4,429,480	393,165	0.36%
Facilities Other than compensation	3,202,578	(206,790)	-0.19%
Transfer to Repair Reserve	-	0	0.00%
All other items included in the budget	3,904,168	85,137	0.08%
	<b>27,313,462</b>	<b>1,482,708</b>	<b>42%</b>
<b>2024-25 Proposed Budget</b>	<b>\$ 111,286,207</b>	<b>\$ 3,553,203</b>	<b>3.30%</b>

**MANHASSET UFSD**  
**2024 - 2025 COMPONENTS OF PROPOSED BUDGET AND TAX LEVY INCREASE**

Components of Proposed Tax Levy Increase:	Proposed Tax Levy	Increase (Decrease)	% of Tax Levy Increase
<b>2024-25 Proposed Budget</b>	<b>\$ 111,286,207</b>	<b>\$3,553,203</b>	<b>3.66%</b>
Revenue Other Than Property Taxes			
State Aid	4,732,916	117,834	
Restoration of Foundation Aid	629,105	0	
<b>Total State Aid</b>	<b>5,362,021</b>	<b>117,834</b>	
Reimbursement from State for Intermediate Care Facility/Children's Residential Project	248,704	8,830	
Other Tax Items, Including Payments in Lieu of Taxes (see iv)	1,610,567	10,035	
Transfer from Manhasset Public Library for Debt Service	1,027,750	4,625	
Other Revenue	2,448,077	690,133	
<b>Total Revenue Other Than Property Taxes</b>	<b>10,697,119</b>	<b>831,457</b>	
Assigned Fund Balance - Designated for Tax Levy	840,266	116,199	
Estimated Revenues and Applied Fund Balance	11,537,385	947,656	<b>-0.98%</b>
<b>2024-25 Proposed Tax Levy</b>	<b>\$ 99,748,822</b>	<b>\$ 2,605,547</b>	<b>2.68%</b>
<b>Sixteen Year Averages:</b>			
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 Budget Increase			3.00%
2024-25 Proposed Budget Increase			3.30%
<b>Sixteen Year Average - Budget Increase</b>			<b>2.06%</b>
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%

**MANHASSET UFSD**  
**2024 - 2025 COMPONENTS OF PROPOSED BUDGET AND TAX LEVY INCREASE**

2017-18 Tax Levy Increase	2.02%
2018-19 Tax Levy Increase	2.99%
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 Tax Levy Increase	2.97%
2024-25 Proposed Tax Levy Increase	2.68%
<b>Sixteen Year Average - Tax Levy Increase</b>	<b>2.11%</b>

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

**The Proposed Budget**

**Benefits:**

25% of the budget and 36% 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 9.76% in 23-24 to 10.02% in 24-25. Additionally, ERS retirement system contributions increased from 12.10% to 14.66% in 24-25.

**Compensation:**

50% 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 \$1,110,227. The MEA step averages 2.02% in 24-25. The District is currently negotiating with the MEA.

The total budgeted increase in MESPA (support personnel) compensation for contractual step increases is \$263,755. The MESPA step averages 1.91% in 24-25. The MESPA raise is 1.5% in 24-25.

The total budgeted increase in MASA (administrative personnel) is \$49,863 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 \$74,216, and averages 1 to 2%, with higher raises for certain positions.

**Net Additions to Staff:**

The District's budget reflects net staff decrease of 13.85 FTEs budget-to-budget District-wide, including a net decrease of 2.50 FTE teachers, primarily 3.1 IT staff developers returned to the classroom, 12.85 support personnel, including the reduction of 10 Teaching Assistant positions related to the district's adoption of the Integrated Co-Teaching Program, and the addition of 1.0 FTE Assistant Principal at the Secondary School. 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 2024 - 2025 COMPONENTS OF PROPOSED BUDGET AND TAX LEVY INCREASE**

### **Contract Transportation**

The District issued a Request for Proposals (RFP) to secure necessary transportation services (home to school, athletics, field trips and summer) on a multi-year basis, commencing with 2023-24 and thereafter. The RFP was issued in April 2023 and was structured to obtain pricing for each of one year, three year, or five year alternatives. Through their vote on the 2023-24 budget on May 16, 2023, the Manhasset UFSD voters approved the award of a three-year transportation contract for the 2023-24, 2024-25, and 2025-26 school years. This budget reflects the estimated costs of the second year of a 3-year contract.

### **Special Education**

The proposed budget provides services to 447 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 30 to 35, based on student needs. In addition, the District's consortium contract with various contract therapy service providers expired June 30, 2023, and the District anticipates an additional increase in costs, averaging 11%.

### **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 24-25, 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 decrease in the Facilities budget is primarily due to a reduction in utility costs due to the District's Energy Performance Contract implementation in 24-25. 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 and 24-25 budgets are under stress due to costs of health insurance, among other items, the District was unable to budget this transfer in 23-24 or for 24-25.

### **State Aid and Other Revenue:**

The increase in State Aid is primarily attributable to an increase in Foundation Aid, and other expense-based aids. The District accounted for the full restoration of Foundation Aid in 24-25 revenue budget. Other revenue increases include an increase in interest 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 2024-25, the District will apply \$840,266 to reduce the tax levy.

**MANHASSET UFSD  
PROPOSED BUDGET 2024-2025  
PROPERTY TAX REPORT CARD**

	<u>Budgeted 2023-24</u>	<u>Proposed Budget 2024-25</u>	<u>Percent Change</u>
<b>Total Budgeted Amount, Not Including Separate Propositions</b>	\$ 107,733,004	\$ 111,286,207	3.30%
<b>A. Proposed Tax Levy to Support the Total Budgeted Amount Net of Reserve<sup>1</sup></b>	97,143,275	99,748,822	
<b>B. Tax Levy to Support Library Debt, if Applicable</b>			
<b>C. Tax Levy for Non-Excludable Propositions, If Applicable<sup>2</sup></b>			
<b>D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable</b>			
<b>E. Total Proposed School Year Tax Levy (A+B+C-D)</b>	97,143,275	99,748,822	2.68%
<b>F. Permissible Exclusions to the School Tax Levy Limit</b>	2,831,339	3,171,961	
<b>G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions<sup>3</sup></b>	94,311,936	96,576,861	
<b>H. Total Proposed Tax Levy for School Purposes, Excluding Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)</b>	94,311,936	96,576,861	
<b>I. Difference: (G-H) (Negative Value Requires 60% Voter Approval)<sup>3</sup></b>	0	0	
<b>Public School Enrollment</b>	3,050	3,034	-0.52%
<b>Consumer Price Index</b>			8.00%

<sup>1</sup>Include any prior year reserve for tax levy, including interest

<sup>2</sup>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.

<sup>3</sup>For 2024-25, includes any carryover from 2023-24 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	<u>Actual 2023-24</u>	<u>Estimated 2024-25</u>
<b>Adjusted Restricted Fund Balance</b>	2,989,277	3,085,000
<b>Assigned Appropriated Fund Balance</b>	1,323,233	840,266
<b>Adjusted Unrestricted Fund Balance</b>	4,309,820	4,451,448
<b>Adjusted Unrestricted Fund Balance as a Percent of the Total Budget</b>	4.00%	4.00%

**MANHASSET UFSD  
PROPOSED BUDGET 2024-2025  
PROPERTY TAX REPORT CARD**

**Schedule of Reserves**

<b>Reserve Type</b>	<b>Reserve Name</b>	<b>Reserve Description</b>	<b>3/31/24 Actual Balance</b>	<b>6/30/24 Estimated Balance</b>	<b>Intended Use of Reserve in the 2024-25 School Year</b>
Capital	2010 Capital Reserve Fund	For the cost of any object or purpose for which bonds may be issued.	\$330,600	\$335,000	None at this time
Capital	2018 Capital Reserve Fund	For the cost of any object or purpose for which bonds may be issued.	\$2,316,513	\$2,400,000	None at this time
Repair	Repair Reserve	For the cost of repairs to capital improvements or equipment	\$342,164	\$350,000	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

iii(b)

**MANHASSET UFSD  
PROPOSED BUDGET 2024-2025  
PROPERTY TAX REPORT CARD**

**Total Budgeted Amount** is the total amount of the approved general fund budget for 2023-24 and the total amount of the proposed general fund budget for 2024-25.

**Proposed Tax Levy to Support the Total Budgeted Amount** is the actual tax levy for 2023-24 and proposed tax levy for 2024-25, 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 2023-24 and the proposed tax levy for 2024-25.

**Permissible 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 Permissible 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 1.0075% in 2023-24 and 1.0036% in 24-25, 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 23-24 and 2.0% in 24-25.

**Difference** is the amount under or over the Allowable Tax Levy Limit. The 2024-25 calculation yields a maximum allowable tax levy increase of 2.68%. 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 2023 specified by the New York State Education Department and number of children anticipated to be enrolled for 2024-25, as detailed on Tables I and II in the Appendix to this document.

**Consumer Price Index** is the percentage increase from January 1, 2023 to December 31, 2023.

**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 2023-24, the District applied \$724,067, and in 2024-25, the District will apply \$840,266.

**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 2024 - 2025  
DETAILS OF THE CALCULATION OF THE TAX LEVY CAP**

	Calculation of Maximum Allowable Tax Levy	Components of Maximum Allowable Tax Levy Increase
Prior Year (2023-24) Tax Levy	\$ 97,143,276	
Tax Base Growth Factor Determined by NYS Office of Real Property Services	1.0036	
Adjusted Tax Levy Base	97,492,992	349,716
ADD: 2023-24 Payments In Lieu of Taxes (PILOTs) - see footnotes below	1,600,532	1,600,562
Subtract: Prior Year (2023-24) Exclusions:		
Tax Levy for Capital Expenditures:		
Debt Service/Transfer to Capital Projects	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)
Adjusted Prior Year (2023-24) Tax Levy	96,262,185	
Allowable Growth Factor Determined by NYS Office of State Comptroller	1.0200	
	98,187,428	1,925,244
SUBTRACT: 2023-24 Payments In Lieu of Taxes (PILOTs) - see footnotes below	(1,610,567)	(1,610,567)
Tax Levy Limit Before Current Year Exclusions	96,576,861	
Add: Current Year (2024-25) Exclusions:		
Tax Levy for Capital Local Expenditures:		
Debt Service/Local Capital Expenditures	2,838,669	
Less Building Aid	(133,341)	
District Share of BOCES Capital Expenditures	100,390	
Energy Performance Contract	357,061	
	3,162,779	3,162,779
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	9,182	9,182
Total Exclusions	3,171,961	
2024-25 Tax Levy Limit, Adjusted for Transfers, Plus Exclusions (i.e., 2024-25 Maximum Allowable Tax Levy)	\$ 99,748,822	
2024-25 Maximum Allowable Tax Levy \$ Increase		\$ 2,605,546
Maximum Allowable Tax Levy to Tax Levy % Increase		2.68%
Resulting 2024-25 Budget to Stay Within Maximum Allowable Tax Levy Increase, After Accounting for Other Revenues and Assigned Appropriated Fund Balance	\$ 111,286,207	
Resulting \$ Increase from Prior Year Budget to Stay Within Maximum Allowable 2024-25 Budget Increase, After Accounting for Other Revenues and Assigned Appropriated Fund Balance		\$ 3,553,203
Maximum Allowable Budget to Budget % Increase	iv (a)	3.30%

**MANHASSET UFSD  
PROPOSED BUDGET 2024 - 2025  
DETAILS OF THE CALCULATION OF THE TAX LEVY CAP**

Actual 2024-25 Proposed Tax Levy	\$ 99,748,822	
	99,748,822	
Difference Between Tax Levy Limit, Plus Exclusions and Proposed Tax Levy		\$0
Actual 2024-25 Proposed Budget	\$ 111,286,207	
Difference Between Resulting 2024-25 Budget to Stay Within Maximum Allowable Tax Levy Increase, After Accounting for Other Revenues and Assigned Fund Balance, and 2024-25 Proposed Budget		\$0

**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 lesser of 2% or the annual change in the Consumer Price Index measured at December 31. The change in CPI at December 31, 2023 was 4.2%. Thus, the allowable growth factor for 2024-25 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 (2024-25) 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 2024-25, this exclusion does not apply to either TRS or ERS, where the TRS contribution rates increased from 9.76% to 10.02%, or ERS, where there is a .29% (per OSC because of the stabilization program) exclusion, as the contribution rates increased from 12.10% to 14.66%.

**Maximum Allowable Tax Levy Increase:** The calculation yielded a maximum allowable tax levy increase of 2.68% or \$2,605,888.

**MANHASSET UFSB  
PROPOSED CONTINGENT BUDGET 2024 - 2025  
SUMMARY OF APPROPRIATIONS, REVENUES AND TAX LEVY**

	CONTINGENT		\$ VARIANCE	PERCENT VARIANCE
	BUDGET 2023-24	BUDGET 2024-25		
<b>GENERAL FUND APPROPRIATION</b>	107,733,004	108,680,660	\$ 947,656	0.88%
<b>Less:</b>				
<b>Estimated Revenue</b>				
State Aid	5,244,187	5,362,021	117,834	2.25%
<b>Total State Aid</b>	5,244,187	5,362,021	117,834	2.25%
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Reimbursement from State for Intermediate Care Facility/Children's Residential Project	239,874	248,704	8,830	3.68%
Transfer from Manhasset Public Library for Debt Service	1,023,125	1,027,750	4,625	0.45%
Other Revenue	1,757,944	2,448,077	690,133	39.26%
<b>Total Other Revenue</b>	4,621,475	5,335,098	713,623	15.44%
<b>Total Revenue</b>	9,865,662	10,697,119	831,457	8.43%
<b>Assigned Fund Balance - Designated for Tax Levy</b>	724,067	840,266	116,199	16.05%
<b>Total Estimated Revenue and Assigned Fund Balance</b>	10,589,729	11,537,385	947,656	8.95%
<b>Amount to be Raised by Real Property Tax</b>	\$ 97,143,275	\$ 97,143,275	\$ -	0.00%

**MANHASSET UFSD  
PROPOSED 2024-2025 REVENUE  
DETAILS OF STATE AID AND OTHER REVENUE**

	<u>2023-24 Budget</u>	<u>2023-24 Proposed Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>
<b>STATE AID:</b>				
State Aid - Foundation Aid	\$ 3,032,210	\$ 2,403,105	(629,105)	-20.75%
State Aid - Restoration of Foundation Aid	-	629,105	629,105	
High Tax Aid	215,117	215,117	-	0.00%
BOCES Aid	749,493	766,718	17,225	2.30%
Building Aid (Re: Bond Referendum Projects)	199,008	133,341	(65,667)	-33.00%
All other	<u>1,048,359</u>	<u>1,214,635</u>	<u>166,276</u>	<u>15.86%</u>
<b>Total State Aid</b>	5,244,187	5,362,021	117,834	2.25%
Reimbursement from State for Intermediate Care Facility/Children's Residential Project	<u>239,874</u>	<u>248,704</u>	<u>8,830</u>	<u>3.68%</u>
<b>Total Due From State</b>	5,484,061	5,610,725	126,664	2.31%
<b>OTHER REVENUE:</b>				
Other Tax Items, Including Payments in Lieu of Taxes	1,600,532	1,610,567	10,035	0.63%
Charges for Health Services	725,000	742,989	17,989	2.48%
Use of Money and Property	260,000	784,676	524,676	201.80%
Miscellaneous	<u>772,944</u>	<u>920,412</u>	<u>147,468</u>	<u>19.08%</u>
<b>Total Other Revenue</b>	3,358,476	4,058,644	700,168	20.85%
<b>Transfer from Public Library for Debt Service</b>	<u>1,023,125</u>	<u>1,027,750</u>	<u>4,625</u>	<u>0.45%</u>
<b>Total Transfers</b>	1,023,125	1,027,750	4,625	0.45%
<b>Total Estimated Revenue</b>	<u>\$ 9,865,662</u>	<u>\$ 10,697,119</u>	<u>\$ 831,457</u>	<u>8.43%</u>

**MANHASSET UFSD PROPOSED BUDGET 2024-2025  
ALLOCATION OF GENERAL FUND APPROPRIATION AND  
REVENUE AND ASSIGNED FUND BALANCE**

<b>GENERAL FUND APPROPRIATION</b>	<b>BUDGET 2023 - 2024</b>		<b>PROPOSED BUDGET 2024 - 2025</b>	
	<b>AMOUNT</b>	<b>% OF BUDGET</b>	<b>AMOUNT</b>	<b>% OF BUDGET</b>
<b>BUDGET COMPONENTS</b>				
General Support	1,884,040	1.75%	2,071,833	1.86%
Building and Grounds	8,857,678	8.22%	8,767,861	7.88%
Regular Instruction	46,521,155	43.18%	47,456,348	42.64%
Special Education	13,349,916	12.39%	14,347,759	12.89%
Transportation	5,815,929	5.40%	5,704,656	5.13%
Debt Service - TAN	82,000	0.08%	206,000	0.19%
Employee Benefits	26,987,971	25.05%	28,228,271	25.37%
Interfund Transfers	4,234,315	3.93%	4,503,480	4.05%
<b>Total General Fund Appropriation</b>	<b>\$ 107,733,004</b>	<b>100%</b>	<b>\$ 111,286,207</b>	<b>100%</b>

<b>REVENUE AND ASSIGNED FUND BALANCE</b>	<b>BUDGET 2023 - 2024</b>		<b>PROPOSED BUDGET 2024 - 2025</b>	
	<b>AMOUNT</b>	<b>% OF BUDGET</b>	<b>AMOUNT</b>	<b>% OF BUDGET</b>
<b>REVENUE COMPONENTS</b>				
State Aid	\$ 5,244,187	4.87%	\$ 5,362,021	4.82%
Reimbursement from State for Intermediate Care Facility/ Children's Residential Project	239,874	0.22%	248,704	0.22%
Other Tax Items, Including Payments in Lieu of Taxes	1,600,532	1.49%	1,610,567	1.45%
Transfer from Public Library for Debt Service	1,023,125	0.95%	1,027,750	0.92%
Other	1,757,944	1.63%	2,448,077	2.20%
<b>Total Estimated Revenue</b>	<b>\$ 9,865,662</b>	<b>9.16%</b>	<b>\$ 10,697,119</b>	<b>9.61%</b>
<b>Assigned Fund Balance - Designated for Tax Levy</b>	<b>724,067</b>	<b>0.67%</b>	<b>840,266</b>	<b>0.76% *</b>
<b>Total Revenue and Assigned Fund Balance</b>	<b>\$ 10,589,729</b>	<b>9.83%</b>	<b>\$ 11,537,385</b>	<b>10.37%</b>
<b>Amount to Be Raised by Property Tax</b>	<b>\$ 97,143,275</b>	<b>90.17%</b>	<b>\$ 99,748,822</b>	<b>89.63%</b>

## **II. 2024-2025 EXPENDITURE PLAN**

**A 1010 BOARD OF EDUCATION**

				Actual	Budget	Proposed		\$ Variance	% Variance	
				Expenditures		Budget		24-25	24-25	
				22-23	23-24	24-25		vs.	vs.	
				23-24	23-24	23-24		23-24	23-24	
				<b>\$61,511</b>	<b>\$68,611</b>	<b>\$70,690</b>		<b>\$2,079</b>	<b>3.0%</b>	
1010	161	09	62	Salaries - Clerical (.40, .40, .40, .40)*	30,979	37,197	38,896	**	1,699	4.6%
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	750	750	750		0	0.0%
1010	420	09	62	Miscellaneous Contractual	950	950	950	3	0	0.0%
1010	491	09	62	BOCES Services - Board Docs	12,374	12,684	13,064	4	380	3.0%
1010	503	09	62	Supplies - Non Instructional	1,190	1,105	1,105		0	0.0%
1010	506	09	62	Meetings/District Events	0	200	200		0	0.0%

1. The District strictly limits the use of clerical overtime. Any clerical overtime incurred is centrally administered by the Office of the Superintendent.
2. Includes NYS School Board Association dues and the Nassau Suffolk School Boards Association. Membership in these organizations is essential.
3. Miscellaneous Contractual includes policy manual updates.
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.

\* Key to all parenthetical information: (22-23 Actual Full Time Equivalent, 23-24 Budgeted Full Time Equivalent, 23-24 Actual Full Time Equivalent, 24-25 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 22-23 and 23-24, with certain employees receiving additional salary adjustments. The 24-25 budget generally provides for a 2% salary increase for these employees.

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, 2027, and provides full increment and 1.5%, 1.5%, 1.5% and 1.00% increase for 23-24, 24-25, 25-26, and 26-27, respectively.

				Actual	Budget	Proposed		\$ Variance	% Variance	
				Expenditures		Budget		24-25	24-25	
				22-23	23-24	24-25		vs.	vs.	
				23-24	23-24	23-24		23-24	23-24	
				<b>\$14,270</b>	<b>\$12,000</b>	<b>\$12,240</b>		<b>\$240</b>	<b>2.0%</b>	
1040	161	09	62	Stipend - District Clerk	14,270	12,000	12,240	1	240	2.0%

1. Decrease in 23-24 reflects retirement.

**A 1060 DISTRICT MEETINGS <sup>1</sup>**

				Actual	Budget	Proposed		\$ Variance	% Variance
				Expenditures	Budget	Budget		24-25	24-25
				22-23	23-24	24-25		vs.	vs.
				23-24	23-24	23-24		23-24	23-24
				<b>\$38,255</b>	<b>\$41,630</b>	<b>\$39,050</b>		<b>(\$2,580)</b>	<b>-6.2%</b>
1060	169	09	62 Overtime - Clerical	5,582	5,000	5,000	2	0	0.0%
1060	417	09	62 Rental - Equipment (Voting Machines)	2,150	2,150	2,150	3	0	0.0%
1060	418	09	62 District Postage	0	0	0		0	0.0%
1060	419	09	62 Advertising (Notice of Election)	7,117	11,050	8,000	6	(3,050)	-27.6%
1060	420	09	62 Miscellaneous Contractual	1,838	2,300	2,300	4,6	0	0.0%
1060	491	09	62 BOCES Services	17,284	17,130	17,600	5	470	2.7%
1060	503	09	62 Supplies - Non Instructional	4,285	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. Decrease reflects actual expense experience.

**1000 TOTAL BOARD OF EDUCATION**

**\$114,036      \$122,241      \$121,980      (\$261)      -0.2%**

**A 1240 SUPERINTENDENT OF SCHOOLS**

				Actual	Budget	Proposed		\$ Variance	% Variance
				Expenditures	Budget	Budget		24-25	24-25
				22-23	23-24	24-25		vs.	vs.
				23-24	23-24	23-24		23-24	23-24
				<b>\$329,445</b>	<b>\$366,691</b>	<b>\$386,849</b>		<b>\$20,158</b>	<b>5.5%</b>
1240	150	09	63 Salary - Superintendent of Schools (1.0, 1.0, 1.0, 1.0)	274,980	280,500	286,110		5,610	2.0%
1240	161	09	63 Salaries - Clerical (.60, .60, .60, .60)	46,468	55,796	58,344		2,548	4.6%
1240	163	09	63 Substitutes - Clerical	0	0	0	1	0	0.0%
1240	169	09	63 Overtime - Clerical	1,314	22,500	22,500	1	0	0.0%
1240	400	09	63 Travel - District Related	0	0	12,000	2	12,000	100.0%
1240	401	09	63 Association Memberships	3,970	4,250	4,250		0	0.0%
1240	420	09	63 Miscellaneous Contractual	0	500	500		0	0.0%
1240	503	09	63 Supplies - Non Instructional	1,498	1,500	1,500		0	0.0%
1240	506	09	63 Meetings - Events	1,215	1,645	1,645		0	0.0%

1. The District strictly limits the use of clerical substitutes and clerical overtime. Any clerical overtime incurred is centrally administered by the Office of the Superintendent and charged to the department when incurred.
2. Reflects contractual provision in Superintendent's Contract for mileage reimbursement.

**A 1310 BUSINESS ADMINISTRATION**

				Actual	Budget	Proposed		\$ Variance	% Variance	
				Expenditures		Budget		24-25	24-25	
				22-23	23-24	24-25		vs.	vs.	
								23-24	23-24	
				<b>\$1,118,933</b>	<b>\$878,418</b>	<b>\$904,949</b>		<b>\$26,531</b>	<b>3.0%</b>	
1310	150	09	64	Salary - Assistant Supt. For Business & Operations (1.0, 1.0, 1.0, 1.0)	462,732	247,710	241,373	6	(6,337)	-2.6%
1310	151	09	64	Salary - Manager Business Operations (1.0, 1.0, 1.0, 1.0)	113,341	102,832	98,838	6	(3,994)	-3.9%
1310	161	09	64	Salaries - Clerical (6.5, 6.5, 6.5, 7.0)	468,511	480,324	515,491	5	35,167	7.3%
1310	162	09	64	Salaries - Bookroom & Fixed Assets	4,481	6,503	6,503	1	0	0.0%
1310	163	09	64	Substitutes - Clerical	9,852	0	0	2	0	0.0%
1310	169	09	64	Overtime - Clerical	20,510	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	1,775	1,650	1,650		0	0.0%
1310	416	09	64	Copier Lease	1,895	1,895	3,590		1,695	89.4%
1310	420	09	64	Miscellaneous Contractual	28,723	29,792	29,792	3	0	0.0%
1310	448	09	64	Prof. Fees & Charges	3,881	4,150	4,150	4	0	0.0%
1310	503	09	64	Supplies - Non Instructional	3,232	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 22-23 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. Increases are due to a promotion with commensurate raise and a replacement due to resignation at a higher salary.
6. 22-23 and 23-24 included provision for per diem pay for transition training, as the incumbent retired.

**A 1320 AUDITING**

				Actual	Budget	Proposed		\$ Variance	% Variance	
				Expenditures		Budget		24-25	24-25	
				22-23	23-24	24-25		vs.	vs.	
								23-24	23-24	
				<b>\$126,019</b>	<b>\$141,328</b>	<b>\$142,845</b>		<b>\$1,517</b>	<b>1.1%</b>	
1320	161	09	64	Salary - Claims Auditor (.71, .71, .71, .71)	50,433	48,128	49,645	1	1,517	3.2%
1320	420	09	64	Misc. Contractual	1,500	9,300	9,300	2	0	0.0%
1320	448	09	64	Professional Fees (External Auditor)	42,600	53,900	53,900	3	0	0.0%
1320	458	09	64	Internal Auditor	31,486	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 and as required every other year.
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.

							\$ Variance	% Variance		
							24-25	24-25		
							vs.	vs.		
							23-24	23-24		
							24-25	24-25		
							vs.	vs.		
							23-24	23-24		
							24-25	24-25		
							vs.	vs.		
							23-24	23-24		
<b>A 1325 TREASURER</b>										
				Actual Expenditures	Budget	Proposed Budget				
				22-23	23-24	24-25				
				\$147,900	\$150,858	\$147,900				
1325	161	09	64	Salary - District Treasurer (1.0, 1.0, 1.0, 1.0)	147,900	150,858	147,900	1	(2,958)	-2.0%
1. A new District Treasurer was appointed during the 23-24 school year.										

							\$ Variance	% Variance		
							24-25	24-25		
							vs.	vs.		
							23-24	23-24		
							24-25	24-25		
							vs.	vs.		
							23-24	23-24		
							24-25	24-25		
							vs.	vs.		
							23-24	23-24		
<b>A 1345 PURCHASING</b>										
				Actual Expenditures	Budget	Proposed Budget				
				22-23	23-24	24-25				
				\$11,930	\$10,620	\$12,865				
1345	161	09	64	Stipend - Purchasing Agent	0	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)	1,320	1,000	1,000		0	0.0%
1345	448	09	64	Professional Fees & Charges (District Bidding Services)	7,960	8,120	8,120		0	0.0%
1345	491	09	64	BOCES Services (Co-operative Bidding Services)	2,650	1,500	3,745	2	2,245	149.7%
1. In 22-23, a staff member was added to the Business Office, thereby eliminating the stipend.										
2. Increases bring budget to actual levels with BOCES.										

							\$ Variance	% Variance		
							24-25	24-25		
							vs.	vs.		
							23-24	23-24		
							24-25	24-25		
							vs.	vs.		
							23-24	23-24		
							24-25	24-25		
							vs.	vs.		
							23-24	23-24		
<b>A 1380 FISCAL AGENT</b>										
				Actual Expenditures	Budget	Proposed Budget				
				22-23	23-24	24-25				
				\$17,835	\$19,000	\$19,000				
1380	448	09	64	Professional Fees & Charges	17,835	19,000	19,000	1	0	0.0%
1. In Fall 2022 and Fall 2023, the District borrowed \$9 million and \$7 million, respectively, under Tax Anticipation Notes and incurred \$15,235 and \$15,850, respectively, in professional fees related thereto. This account also includes annual filing fees related to the District's outstanding debt. It is anticipated the District will continue utilizing Tax Anticipation Notes in 24-25.										

<b>1300 TOTAL FINANCE</b>				\$1,422,616	\$1,200,224	\$1,227,559			\$27,335	2.3%
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							\$ Variance	% Variance		
							24-25	24-25		
							vs.	vs.		
							23-24	23-24		
							24-25	24-25		
							vs.	vs.		
							23-24	23-24		
							24-25	24-25		
							vs.	vs.		
							23-24	23-24		
<b>1420 LEGAL</b>										
				Actual Expenditures	Budget	Proposed Budget				
				22-23	23-24	24-25				
				\$712,287	\$395,680	\$395,680				
1420	429	09	27	Legal Services, Special Ed.	32,087	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	292,000	134,480	134,480	2	0	0.0%
1420	447	09	65	Legal Services, Labor Relations	327,000	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, FOIL requests, 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, for both 22-23 and 23-24, legal fees were incurred for multiple other personnel matters.



**A 1480 CENTRAL REGISTRATION & PUBLIC INFO.**

				Actual	Budget	Proposed	\$ Variance % Variance		
				Expenditures		Budget	24-25	24-25	
				22-23	23-24	24-25	vs.	vs.	
							23-24	23-24	
				\$119,443	\$152,358	\$141,997	(\$10,361)	-6.8%	
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)	49,352	60,828	47,615	3	(13,213) -21.7%
1480	169	09	65	Central Registration - Overtime	217	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	0	0	0	0.0%
1480	415	09	65	Printing	20,146	19,200	19,200	1	0 0.0%
1480	416	09	65	Copier Lease	803	803	2,879		2,076 258.5%
1480	418	09	65	Postage	2,752	10,000	7,000	1	(3,000) -30.0%
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	41,517	44,227	48,003	4	3,776 8.5%
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; 23-24 and 24-25 reflect actual expense experience.
2. Includes membership in SCOPE and translation services provided by outside contractors. See footnote 4.
3. Decrease reflects retirement, replaced by new employee at lower salary. 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. The District also 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.

<b>1400 TOTAL LEGAL, PERSONNEL AND COMMUNITY</b>				<b>\$1,263,217</b>	<b>\$972,262</b>	<b>\$1,052,987</b>	<b>\$80,725</b>	<b>8.3%</b>
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**A 1620 OPERATION OF PLANT -- SUMMARY NOTES**

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In this 24-25 budget, the District continues to provide funds to address repair projects and its aging infrastructure. In addition to typical repair projects, projects under consideration in 24-25 include 10 classroom renovations pursuant to the District's initiative to redesign classrooms for collaborative learning, whereby nine 2nd Grade classrooms at Munsey Park and Shelter Rock and one classroom at the Middle School would be redesigned, and provisions for maintenance and repairs, as described below. 1st grade classrooms were renovated in 23-24, and 5th and 6th grade classrooms, plus two of three elementary special education classrooms, were renovated in previous years. 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, and \$125,000 was transferred in 22-23. Because of a significant increase in facilities expenses, a transfer is not budgeted in 23-24 or 24-25.

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 23-24 and 24-25.
- 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 24-25, provision is made at each school for in-house projects, equipment, and furniture and furnishings, including 9 Second 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. 24-25 includes renovation of nine 2nd Grade classrooms at Munsey Park and Shelter Rock and one at the Middle School, and the potential reconfiguration of Grade 5 classroom layouts at Munsey Park and Shelter Rock. Due to significant Bond Project work, the District does not have any other renovations or other projects planned in 24-25. 23-24 includes provision for various projects, including increases in HVAC repairs at all schools, consistent with expense experience, and, at Munsey Park: new risers for choral groups, chairs for the orchestra, and the redesign of the 1st Grade Classrooms at Munsey Park and Shelter Rock noted above, renovation of the Faculty Lounge and renovation of the Psychologists' Suite; at Shelter Rock: a new HVAC system in the Computer/Math Lab; at the Secondary School: removal of the greenhouse, a new grease trap, installation of new microwaves in department offices, installation of a new hot water heater, and revamp of the Security/Attendance Office. Also completed in 23-24 were the installation of a new heat exchanger at the Middle School and skylight tinting at the Administrative Office. Projects completed in 22-23 include, at Munsey Park, installation of a new hot water heater, and, 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, and upgrade of electrical distribution in the Science Lab; at the Secondary School: installation of a new burglar alarm and generator repairs.
2. Includes various service contracts for fire, smoke, and security systems and alarms, pest control, elevator, gym floor, grounds and 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. In 22-23 and again in 23-24, there have been significant fluctuations in the costs of electricity and natural gas. In 24-25, utility costs (e.g. electric, gas, water, cartage) have been adjusted per actual usage and trend rates. Adjustments have been made to the 24-25 budget as a result of the District's upcoming Energy Performance Contract, whereby savings will be realized primarily in electricity costs and to a lesser degree in natural gas. Budget reductions have been made accordingly. 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 reimbursable 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 set-ups for standard testing (PSAT, SAT, ACT) and responding to security issues, as well as extra custodial and maintenance work, especially in the summer. In addition, construction projects at Munsey Park and the Secondary School in 22-23 significantly impacted overtime, as did the inability to secure an adequate number of substitute cleaners. Adjustments to overtime at the Secondary School were 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. See footnote 5 on page 12 and footnote 3 on page 14.

							\$ Variance % Variance				
							24-25	24-25			
							vs.	vs.			
							23-24	23-24			
							24-25	24-25			
							23-24	23-24			
<b>A 1620 OPERATION OF PLANT</b>											
							Actual Expenditures	Budget	Proposed Budget		
							22-23	23-24	24-25		
<b>DISTRICT</b>							\$5,053,690	\$5,033,339	\$4,857,650	(\$175,689)	-3.5%
<b>MUNSEY PARK</b>							\$1,193,555	\$1,182,446	\$1,186,787	\$4,341	0.4%
1620	163	01	66	Substitutes - Custodians & Cleaners	20,525	3,080	3,080	6	0	0.0%	
1620	169	01	66	Overtime - Custodians & Cleaners	22,191	15,304	15,304	4	0	0.0%	
1620	170	01	66	Salaries - Custodians & Cleaners (7.0, 7.0, 7.0, 7.0)	394,508	425,612	417,014	6	(8,598)	-2.0%	
1620	203	01	66	Equipment - Building & Grounds	54,365	36,750	36,750	1	0	0.0%	
1620	204	01	66	Equipment - Non Instructional	11,050	26,450	26,979		529	2.0%	
1620	207	01	66	Furniture & Furnishings - Instructional	79,816	115,000	115,000		0	0.0%	
1620	410	01	66	Repairs - Building	162,911	173,000	173,000		0	0.0%	
1620	411	01	66	Repair/Service - Plumbing, Sewers	45,237	8,500	8,500		0	0.0%	
1620	412	01	66	Repair/Service - Electrical	5,200	3,000	3,000		0	0.0%	
1620	413	01	66	Repair/Service - HVAC	60,594	20,000	20,000	↓	0	0.0%	
1620	420	01	66	Miscellaneous Contractual	13,703	25,000	25,500	2	500	2.0%	
1620	430	01	66	Cartage	13,122	13,250	15,000		1,750	13.2%	
1620	431	01	66	Natural Gas	100,145	86,000	100,000	3	14,000	16.3%	
1620	432	01	66	Water	11,046	10,000	10,200		200	2.0%	
1620	433	01	66	Telephone	5,594	6,000	6,120		120	2.0%	
1620	434	01	66	Electricity	156,600	155,000	150,000		(5,000)	-3.2%	
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	337	18,500	18,500	5	0	0.0%	
1620	520	01	66	Supplies - Cleaning	36,610	40,000	40,800		800	2.0%	
1620	535	01	66	Uniforms	0	2,000	2,040		40	2.0%	

1. See Summary Note 1 on page 7.
2. See Summary Note 2 on page 7.
3. See Summary Note 3 on page 7.
4. See Summary Note 4 on page 8.
5. Non-instructional supplies include the District's initiative to redesign classrooms.
6. The District anticipates full staffing at Munsey Park, reducing the need for substitutes. Decrease in salaries reflect retirement.

							\$ Variance % Variance				
							23-24	23-24			
							vs.	vs.			
							22-23	22-23			
							24-25	24-25			
							22-23	22-23			
<b>A 1620 OPERATION OF PLANT</b>											
							Actual Expenditures	Budget	Proposed Budget		
							22-23	23-24	24-25		
<b>SHELTER ROCK</b>							\$967,927	\$1,106,489	\$1,054,933	(\$51,556)	-4.7%
1620	163	02	66	Substitutes - Custodians & Cleaners	20,650	3,080	3,080	6	0	0.0%	
1620	169	02	66	Overtime - Custodians & Cleaners	13,347	15,304	15,304	4	0	0.0%	
1620	170	02	66	Salaries - Custodians & Cleaners (7.0, 7.0, 7.0, 7.0)	348,658	374,155	390,710		16,555	4.4%	
1620	203	02	66	Equipment - Building & Grounds	33,015	36,750	36,750	1	0	0.0%	
1620	204	02	66	Equipment - Non Instructional	4,945	26,450	26,979	↓	529	2.0%	
1620	207	02	66	Furniture & Furnishings - Instructional	11,733	95,000	95,000		0	0.0%	

1. See Summary Note 1 on page 7.
2. See Summary Note 2 on page 7.

				Actual	Budget	Proposed		\$ Variance	% Variance	
				Expenditures	23-24	Budget		24-25	24-25	
				22-23		24-25		vs.	vs.	
								23-24	23-24	
1620	410	02	66	Repairs - Building	147,236	138,000	138,000	1	0	0.0%
1620	411	02	66	Repair/Service - Plumbing, Sewers	21,663	8,500	8,500		0	0.0%
1620	412	02	66	Repair/Service - Electrical	5,958	3,000	3,000		0	0.0%
1620	413	02	66	Repair/Service - HVAC	29,809	22,000	22,000	↓	0	0.0%
1620	420	02	66	Miscellaneous Contractual	8,713	22,500	22,950	2	450	2.0%
1620	430	02	66	Cartage	10,820	13,250	15,000		1,750	13.2%
1620	431	02	66	Natural Gas	82,051	97,000	80,000	3	(17,000)	-17.5%
1620	432	02	66	Water	10,000	10,000	10,200		200	2.0%
1620	433	02	66	Telephone	5,358	6,000	6,120		120	2.0%
1620	434	02	66	Electricity	167,100	175,000	120,000		(55,000)	-31.4%
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	7,289	18,500	18,500		0	0.0%
1620	520	02	66	Supplies - Cleaning	39,582	40,000	40,800	5	800	2.0%
1620	535	02	66	Uniforms	0	2,000	2,040		40	2.0%

- 3. See Summary Note 3 on page 7.
- 4. See Summary Note 4 on page 8.
- 5. Non-instructional supplies include the District's initiative to redesign classrooms.
- 6. The District anticipates full staffing at Shelter Rock, reducing the need for substitutes.

				Actual	Budget	Proposed		\$ Variance	% Variance	
				Expenditures	23-24	Budget		24-25	24-25	
				22-23		24-25		vs.	vs.	
								23-24	23-24	
<b>MIDDLE SCHOOL</b>				<b>\$685,322</b>	<b>\$694,624</b>	<b>\$670,526</b>		<b>(\$24,098)</b>	<b>-3.5%</b>	
1620	163	03	66	Substitutes - Custodians & Cleaners	41	10,000	10,000	1	0	0.0%
1620	169	03	66	Overtime - Custodians & Cleaners	2,002	13,688	13,688	1,2	0	0.0%
1620	170	03	66	Salaries-Custodians & Cleaners (4.47, 4.47, 4.47, 4.47)	240,437	269,522	277,897	6	8,375	3.1%
1620	203	03	66	Equipment - Building & Grounds	63,090	25,000	25,000	3	0	0.0%
1620	204	03	66	Equipment - Non Instructional	494	15,000	15,300		300	2.0%
1620	207	03	66	Furniture & Furnishings - Instructional	4,022	20,000	20,000		0	0.0%
1620	410	03	66	Repairs - Building	21,715	56,500	56,500		0	0.0%
1620	411	03	66	Repair/Service - Plumbing, Sewers	20,482	6,500	6,500		0	0.0%
1620	412	03	66	Repair/Service - Electrical	2,021	1,500	1,500		0	0.0%
1620	413	03	66	Repair/Service - HVAC	66,825	15,000	15,000	↓	0	0.0%
1620	420	03	66	Miscellaneous Contractual	10,726	10,000	10,200	4	200	2.0%
1620	430	03	66	Cartage	12,309	11,250	15,000		3,750	33.3%
1620	431	03	66	Natural Gas	64,288	64,314	59,314	5	(5,000)	-7.8%
1620	432	03	66	Water	7,000	7,750	7,905	↓	155	2.0%
1620	433	03	66	Telephone	4,025	4,500	4,590	↓	90	2.0%

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

				Actual	Budget	Proposed		\$ Variance	% Variance	
				Expenditures	23-24	Budget		24-25	24-25	
				22-23		24-25		vs.	vs.	
								23-24	23-24	
1620	434	03	66	Electricity	138,885	135,000	102,500	5	(32,500)	-24.1%
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	1,445	2,500	2,500		0	0.0%
1620	520	03	66	Supplies - Cleaning	25,514	25,000	25,500	6	500	2.0%
1620	535	03	66	Uniforms	0	1,600	1,632		32	2.0%

3. See Summary Note 1 on page 7.
4. See Summary Note 2 on page 7.
5. See Summary Note 3 on page 7.
6. 23-24 reflects the addition in 22-23 of a .5 Cleaner at the Secondary School to clean the cafeteria during lunch periods.

				Actual	Budget	Proposed		\$ Variance	% Variance	
				Expenditures	23-24	Budget		24-25	24-25	
				22-23		24-25		vs.	vs.	
								23-24	23-24	
<b>HIGH SCHOOL</b>				<b>\$1,529,085</b>	<b>\$1,469,254</b>	<b>\$1,405,862</b>		<b>(\$63,392)</b>	<b>-4.3%</b>	
1620	163	04	66	Substitutes - Custodians & Cleaners	93,095	27,775	27,775	1	0	0.0%
1620	169	04	66	Overtime - Custodians & Cleaners	125,700	62,496	62,496	1.2	0	0.0%
1620	170	04	66	Salaries-Custodians & Cleaners (9.03, 9.03, 9.03, 9.03)	495,438	544,850	562,954	6	18,104	3.3%
1620	174	04	66	Student Workers - B & G	9,383	5,500	5,500		0	0.0%
1620	203	04	66	Equipment - Building & Grounds	30,270	80,000	80,000	3	0	0.0%
1620	204	04	66	Equipment - Non Instructional	7,024	20,500	20,910	↓	410	2.0%
1620	207	04	66	Furniture & Furnishings - Instructional	30,374	30,000	30,600		600	2.0%
1620	410	04	66	Repairs - Building	55,536	110,500	110,500		0	0.0%
1620	411	04	66	Repair/Service - Plumbing, Sewers	52,332	15,000	15,000		0	0.0%
1620	412	04	66	Repair/Service - Electrical	4,084	4,500	4,500	↓	0	0.0%
1620	413	04	66	Repair/Service - HVAC	96,699	28,000	28,000	↓	0	0.0%
1620	416	04	66	Copier Lease	733	733	693		(40)	-5.5%
1620	420	04	66	Miscellaneous Contractual	30,995	40,000	30,000	4	(10,000)	-25.0%
1620	430	04	66	Cartage	23,921	23,000	25,000		2,000	8.7%
1620	431	04	66	Natural Gas	122,711	120,000	111,000	5	(9,000)	-7.5%
1620	432	04	66	Water	14,531	15,000	15,300		300	2.0%
1620	433	04	66	Telephone	7,746	8,500	8,670	↓	170	2.0%
1620	434	04	66	Electricity	277,670	275,000	208,000		(67,000)	-24.4%
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	2,382	4,700	4,700		0	0.0%
1620	520	04	66	Supplies - Cleaning	48,461	50,000	51,000		1,000	2.0%
1620	535	04	66	Uniforms	0	3,200	3,264		64	2.0%

1 - 6: See Middle School Footnotes.

				Actual	Budget	Proposed	\$ Variance	% Variance	
				Expenditures		Budget	24-25	24-25	
				22-23	23-24	24-25	vs.	vs.	
							23-24	23-24	
<b>ADMINISTRATION</b>				<b>109,058</b>	<b>114,158</b>	<b>\$122,334</b>	<b>\$8,176</b>	<b>7.2%</b>	
1620	161	06	66	Salaries - Administration Building (1.0, 1.0, 1.0, 1.0)	37,723	44,210	46,505	2,295	5.2%
1620	170	06	66	Salaries - Custodians & Cleaners (.69, .69, .69, .69)	29,602	30,400	30,269	(131)	-0.4%
1620	203	06	66	Equipment- B & G - Administration	0	0	0	0	0.0%
1620	207	06	66	Furniture & Furnishings	2,895	2,900	5,000	2,100	0.0%
1620	420	06	66	Miscellaneous Contractual	0	2,000	2,040	40	2.0%
1620	431	06	66	Natural Gas	10,639	8,948	11,000	2,052	22.9%
1620	434	06	66	Electricity	27,734	25,500	26,520	1,020	4.0%
1620	503	06	66	Supplies - Non-Instructional	463	200	1,000	800	400.0%

				Actual	Budget	Proposed	\$ Variance	% Variance	
				Expenditures		Budget	24-25	24-25	
				22-23	23-24	24-25	vs.	vs.	
							23-24	23-24	
<b>DISTRICTWIDE</b>				<b>\$568,744</b>	<b>\$466,368</b>	<b>\$417,208</b>	<b>(\$49,160)</b>	<b>-10.5%</b>	
1620	150	99	66	Salaries - Administrator (1.0, 1.0, 1.0, 1.0)	155,737	155,550	158,661	3,111	2.0%
1620	161	99	66	Salaries - Clerical (1.0, 1.0, 1.0, 1.0)	80,431	80,545	62,667	(17,878)	-22.2%
1620	400	99	66	Travel - District Related	1,073	1,500	1,530	30	2.0%
1620	401	99	66	Association Memberships	580	650	750	100	15.4%
1620	402	99	66	Conferences - Administrative Staff	0	1,200	1,000	(200)	-16.7%
1620	404	99	66	Conferences - Support Staff	0	750	750	0	0.0%
1620	405	99	66	Repair/Service-Telephone System CATV	19,994	20,000	10,000	(10,000)	-50.0%
1620	409	99	66	Repair/Sv - Security/Alarm Systems	104,877	45,423	30,000	(15,423)	-34.0%
1620	428	99	66	Security Contracts (Exterior)	0	0	0	0	0.0%
1620	436	99	66	Fuel	7,975	7,500	7,650	150	2.0%
1620	448	99	66	Professional Fees & Charges	156,115	95,000	95,000	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)	41,877	42,950	43,900	950	2.2%
1620	503	99	66	Supplies - Non Instructional	0	250	250	0	0.0%
1620	505	99	66	Professional Literature	22	50	50	0	0.0%
1620	520	99	66	Supplies - Cleaning	63	15,000	5,000	(10,000)	-66.7%

1. Includes monitoring, maintenance, repair and testing of the District's telephone and security systems and reflects projected expenses.
2. Includes architectural, surveying, testing and engineering fees for long-term facilities planning and other facilities needs. 22-23 included triennial inspection and asbestos abatement monitoring in connection with renovation of the Kindergarten wing at Shelter Rock School and the removal of the greenhouse at the Secondary School
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 specialized training for and consultation to District health and safety personnel.
5. Reduction due to Facilities Office Clerical retirement at end of 23-24, to be replaced at lower salary.
6. Reduction based on actual need and trending expenses.

				Actual	Budget	Proposed	\$ Variance	% Variance		
				Expenditures	23-24	Budget	24-25	24-25		
				22-23		24-25	vs.	vs.		
							23-24	23-24		
<b>DISTRICT</b>				<b>\$1,874,077</b>	<b>\$1,912,169</b>	<b>\$1,955,105</b>	<b>\$42,936</b>	<b>2.2%</b>		
<b>MUNSEY PARK</b>				<b>\$251,172</b>	<b>\$259,052</b>	<b>\$321,277</b>	<b>\$62,225</b>	<b>24.0%</b>		
1621	169	01	66	Overtime - Maintainers & Groundskeepers	8,819	6,030	6,030	2	0	0.0%
1621	170	01	66	Salaries - Maintainers (1.0, 1.0, 1.0, 1.0)	81,020	82,818	86,370		3,552	4.3%
1621	171	01	66	Salaries - Groundskeepers (1.0, 1.0, 1.0, 1.0)	70,979	72,573	75,553		2,980	4.1%
1621	172	01	66	Salaries - Interior Security (1.0, 1.0, 1.0, 2.0)	37,883	39,381	92,474	3	53,093	134.8%
1621	179	01	66	Overtime - Interior Security	1,232	1,250	1,250		0	0.0%
1621	203	01	66	Equipment - Grounds	0	1,000	1,020	1	20	2.0%
1621	406	01	66	Repair/Service - Outdoors	30,120	20,000	20,400		400	2.0%
1621	408	01	66	Repair/Service - Equipment	2,897	1,750	3,000		1,250	71.4%
1621	521	01	66	Supplies - Maintenance	16,061	30,000	30,600		600	2.0%
1621	522	01	66	Supplies - Grounds	2,162	4,000	4,080		80	2.0%
1621	523	01	66	Supplies - Security	0	0	0		0	0.0%
1621	535	01	66	Uniforms	0	250	500		250	100.0%

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. In 24-25, the proposed budget includes the addition of a security aide at each elementary school, increasing overall security District-wide.

				Actual	Budget	Proposed	\$ Variance	% Variance		
				Expenditures	23-24	Budget	24-25	24-25		
				22-23		24-25	vs.	vs.		
							23-24	23-24		
<b>SHELTER ROCK</b>				<b>\$254,621</b>	<b>\$246,869</b>	<b>\$298,362</b>	<b>\$51,493</b>	<b>20.9%</b>		
1621	169	02	66	Overtime - Maintainers & Groundskeepers	2,676	6,030	6,030	2	0	0.0%
1621	170	02	66	Salaries - Maintainers (1.0, 1.0, 1.0, 1.0)	86,381	86,530	88,262		1,732	2.0%
1621	171	02	66	Salaries - Groundskeepers (1.0, 1.0, 1.0, 1.0)	55,796	56,678	59,048		2,370	4.2%
1621	172	02	66	Salaries - Interior Security (1.0, 1.0, 1.0, 2.0)	37,883	39,381	82,172	3	42,791	108.7%
1621	179	02	66	Overtime - Interior Security	1,390	1,250	1,250		0	0.0%
1621	203	02	66	Equipment - Grounds	0	1,000	1,020	1	20	2.0%
1621	406	02	66	Repair/Service - Outdoors	22,339	20,000	20,400		400	2.0%
1621	408	02	66	Repair/Service - Equipment	21,351	1,750	5,000		3,250	185.7%
1621	521	02	66	Supplies - Maintenance	24,283	30,000	30,600		600	2.0%
1621	522	02	66	Supplies - Grounds	2,522	4,000	4,080		80	2.0%
1621	523	02	66	Supplies -Security	0	0	0		0	0.0%
1621	535	02	66	Uniforms	0	250	500		250	100.0%

1. See Footnote 1 above.
2. See Summary Note 4 on page 8.
3. See Footnote 3 above.

**A 1621 MAINTENANCE OF PLANT**

							\$ Variance % Variance				
							24-25	24-25			
							vs.	vs.			
							23-24	23-24			
							Actual Expenditures	Budget			
							22-23	23-24			
							Proposed Budget	Budget			
							24-25	24-25			
<b>MIDDLE SCHOOL</b>							<b>\$411,957</b>	<b>\$406,457</b>	<b>\$381,456</b>	<b>(\$25,001)</b>	<b>-6.2%</b>
1621	169	03	66	Overtime - Maint., Groundskeepers/Security	723	10,000	10,000	2	0	0.0%	
1621	170	03	66	Salaries - Maintainers (1.0, 1.0, 1.0, 1.0)	79,718	84,133	83,422		(711)	-0.8%	
1621	171	03	66	Salaries - Groundskeepers (1.0, 1.0, 1.0, 1.0)	82,990	84,531	87,459		2,928	3.5%	
1621	172	03	66	Salaries - Security (3.19, 3.19, 3.19, 3.03)	153,632	162,043	131,615	3	(30,428)	-18.8%	
1621	179	03	66	Overtime - Security	1,396	12,500	14,500	2	2,000	16.0%	
1621	203	03	66	Equipment - Grounds	0	1,000	1,020	1	20	2.0%	
1621	406	03	66	Repair/Service - Outdoors	23,863	29,500	30,090		590	2.0%	
1621	408	03	66	Repair/Service - Equipment	41,294	5,000	5,000		0	0.0%	
1621	521	03	66	Supplies - Maintenance	20,617	12,500	12,750		250	2.0%	
1621	522	03	66	Supplies - Grounds	7,724	5,000	5,100	↓	100	2.0%	
1621	523	03	66	Supplies - Security	0	0	0		0	0.0%	
1621	535	03	66	Uniforms	0	250	500		250	100.0%	

1. See Munsey Park Footnote 1.
2. See Summary Note 4 on page 7. Overtime at the Secondary School is typically recorded in the High School budget code. In addition, in 23-24 and 24-25, provision for overtime is partially reallocated to Overtime-Security to reflect actual expense experience.
3. A .16 FTE security guard position was reallocated from 2110 166 03 to 04 31. In 24-25, 1.5 FTE security aide positions at the Middle School and High School will be funded from the School Lunch Fund and general fund salaries are reduced accordingly.

**A 1621 MAINTENANCE OF PLANT**

							\$ Variance % Variance				
							24-25	24-25			
							vs.	vs.			
							23-24	23-24			
							Actual Expenditures	Budget			
							22-23	23-24			
							Proposed Budget	Budget			
							24-25	24-25			
<b>HIGH SCHOOL</b>							<b>\$876,327</b>	<b>\$928,691</b>	<b>\$854,888</b>	<b>(\$73,803)</b>	<b>-7.9%</b>
1621	169	04	66	Overtime - Maint./Groundskeepers/Security	9,885	20,000	20,000	2	0	0.0%	
1621	170	04	66	Salaries - Maintainers (2.0, 2.0, 2.0, 2.0)	167,628	168,497	167,215		(1,282)	-0.8%	
1621	171	04	66	Salaries - Groundskeepers (2.0, 2.0, 2.0, 2.0)	166,880	170,270	176,039		5,769	3.4%	
1621	172	04	66	Salaries - Security (6.46, 6.46, 6.46, 6.62)	283,788	326,174	289,584	3	(36,590)	-11.2%	
1621	179	04	66	Overtime - Security	44,726	25,000	29,000	2	4,000	16.0%	
1621	203	04	66	Equipment - Grounds	0	40,000	30,800	1	(9,200)	-23.0%	
1621	406	04	66	Repair/Service - Outdoors	56,589	98,000	60,000	4	(38,000)	-38.8%	
1621	408	04	66	Repair/Service - Equipment	84,208	17,500	17,500		0	0.0%	
1621	521	04	66	Supplies - Maintenance	46,411	46,500	47,430		930	2.0%	
1621	522	04	66	Supplies - Grounds	16,213	16,000	16,320		320	2.0%	
1621	523	04	66	Supplies - Security	0	0	0		0	0.0%	
1621	535	04	66	Uniforms	0	750	1,000		250	33.3%	

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. Repairs/Service - Outdoors is reduced in 24-25 based on actual expense experience.
2. See Summary Note 4 on page 8.
3. See Footnote 3 above.
4. Reduction based on analysis of District expense experience.

				Actual Expenditures	Budget	Proposed Budget	\$ Variance	% Variance
				22-23	23-24	24-25	24-25 vs. 23-24	24-25 vs. 23-24
<b>A 1621 MAINTENANCE OF PLANT</b>								
<b>ADMINISTRATION</b>				\$0	\$1,100	\$1,122	\$22	2.0%
1621	408	06	66	Repair/Service Equipment	0	0	0	0.0%
1621	420	06	66	Miscellaneous Contractual	0	1,100	1,122	0.0%
1621	523	06	66	Supplies - Security		0	0	0.0%
<b>DISTRICTWIDE</b>				\$80,000	\$70,000	\$98,000	\$28,000	40.0%
1621	171	99	66	Salaries - Grounds - Summer Help	0	0	0	0.0%
1621	203	99	66	Equipment - Security	12,933	30,000	30,000 1	0.0%
1621	420	99	66	Miscellaneous Contractual	67,068	40,000	68,000 1,2	70.0%

- Inclusive of the District's equipment rotation program.
- Includes District-wide athletic field maintenance contracts, facilities usage software, geese control services, trailer rental fees, and certain facilities monitoring services. Increase in 24-25 reflects analysis of actual experience.

				Actual Expenditures	Budget	Proposed Budget	\$ Variance	% Variance
				22-23	23-24	24-25	24-25 vs. 23-24	24-25 vs. 23-24
<b>A 1670 CENTRAL PRINTING AND MAILING</b>				\$140,124	\$162,153	\$116,662	(\$45,491)	-28.1%
1670	169	99	99	Overtime Messenger DW	0	0	0	0.0%
1670	178	99	66	Salaries Messenger (.60, .60, .60, .60)	32,231	33,072	34,562	4.5%
1670	416	99	66	Xerox	83,348	87,788	49,981 1	-43.1%
1670	417	99	66	Rental - Equipment	11,238	13,742	14,017	2.0%
1670	418	99	66	Postage	12,657	27,000	17,540 2	-35.0%
1670	503	99	66	Postage - Meter Supplies	651	551	562	2.0%

- Reflects new Konica-Minolta Copier Lease contract, resulting in savings District-wide.
- Reduction reflects adjustment per actual usage.

				Actual Expenditures	Budget	Proposed Budget	\$ Variance	% Variance
				22-23	23-24	24-25	24-25 vs. 23-24	24-25 vs. 23-24
<b>A 1680 CENTRAL DATA PROCESSING</b>				\$82,424	\$80,170	\$76,000	(\$4,170)	-5.2%
1680	420	99	66	Misc. Contractual - ESchool Data, SIS and Related Data	65,698	64,924	59,640 1	-8.1%
1680	491	99	66	BOCES Services	16,727	15,246	16,360 2	7.3%

- 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.
- Contract re: Wide Area Network support, Learning Tech Project Planning, Verizon WAN maintenance, and Web Edge assessment data reporting in the parent portal.

<b>1600 TOTAL CENTRAL SERVICES</b>				<b>\$7,150,316</b>	<b>\$7,187,831</b>	<b>\$7,005,417</b>	<b>(\$182,414)</b>	<b>-2.54%</b>
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<b>A 1900 RISK MANAGEMENT AND BOCES ADMINISTRATIVE SERVICES</b>					Actual	Budget	Proposed		\$ Variance	% Variance
					Expenditures	23-24	Budget		24-25	24-25
					22-23	23-24	24-25		vs.	vs.
					\$896,151	\$892,468	\$1,044,901		\$152,433	17.1%
1910	423	99	67	Commercial Insurance (Multi-Peril)	412,758	408,103	527,995	1	119,892	29.4%
1930	448	06	65	Claims by Employees	250	0	0		0	0.0%
1964	400	99	99	Refund on Real Property Taxes	14,866	0	8,000	3	8,000	100.0%
1981	491	08	67	BOCES Administrative Services	468,277	484,365	508,906	2	24,541	5.1%

1. Increase in 24-25 reflects the actual cost of our Commercial Policy, including cost of cyber security coverage, was increased in 23-24.
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.
3. 24-25 increase reflects actual expense experience.

**1900 TOTAL SPECIAL SERVICES** **\$896,151**    **\$892,468**    **\$1,044,901**    **\$152,433**    **17.1%**

**1000 TOTAL GENERAL SUPPORT & BUILDINGS & GROUNDS** **\$11,175,780**    **\$10,741,717**    **\$10,839,693**    **\$97,976**    **0.91%**

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

**NEW COURSE OFFERINGS/EXPANSIONS:**

**AP MACROECONOMICS:** This full-year course gives students a better understanding of the principles in economics that apply to the economic systems. Students will take the AP exam in May. In addition, students will have the opportunity to participate in the Federal Reserve Challenge in May.

**VIRTUAL ENTERPRISE:** Virtual Enterprise transforms students into business professionals and entrepreneurs by bringing the workplace into the classroom. This workplace simulation enables students to understand how employees, teams, and departments interact with each other for the good of the company. Students conduct market research, work cooperatively to develop and write a business plan, design and implement a website, manage payroll, maintain 401(k) plans, and develop an annual report. The class selects a CEO and managers who oversee departments such as Accounting/Finance, Sales, Marketing, Human Resources, IT. By managing the day-to-day operations of a company, students not only develop business skills and an entrepreneurial mindset, they identify career pathways that align with their interests, talents, and aspirations. Technology is also incorporated as students use the Internet and social media to research and grow their business. Students will participate in trade shows throughout the year to present and market their virtual business in a competitive marketplace with both local and global schools/firms. This class meets every day for a full year.

**CHINESE (MANDARIN) 1-1:** Students entering 7th grade can take Chinese (Mandarin) 1-1. They will continue to Chinese 1-2 in 8th grade. The successful completion of the Checkpoint A exam at the end of Chinese 1-2 qualifies the student to begin level 2 in 9th grade. The Chinese (Mandarin) pathway's final course will be AP Chinese in 12th grade.

**COURSES RE-INTRODUCED FOR 24-25:**

**BUSINESS LAW:** In this course, students will gain an understanding of the law as it relates to them. Students will learn the role the law can play in their future and in the lives of their family and friends. They will also work to gain a greater understanding of basic legal vocabulary. Topics to be covered include torts, contracts, personal property, landlord/tenant, credit and debt, and employee rights and responsibilities. Students will analyze real cases from history and from courtroom TV shows and will simulate courtroom cases in class. This class meets every day for one semester. (This course is rotated into the schedule for 24-25; it alternates with Business Marketing, which was offered in 23-24.)

CONTINUING INITIATIVES:

TCRWP and Science of Reading: Funding for the literacy program at Manhasset schools has evolved, with the Teachers College Reading and Writing Project (TCRWP) being gradually integrated into grades K-6 since its adoption in 2018-2019. By the 24-25 school year, the emphasis shifts towards leveraging existing staff expertise and in-house professional development rather than external consultant training from Teachers College. Funding is allocated in the 24-25 school year for the purchase of units of study updated to reflect the Science of Reading. Additionally, funding supports the purchase of materials for programs such as Just Words, Read 180, and K-2 Foundations, which supplement the core literacy curriculum by providing students with systematic instruction in essential foundational skills.

Math in Focus/Singapore Pedagogy: Math in Focus professional development by outside consultant, funded in the 23-24 budget, will be discontinued in 24-25. Existing staff and in-house professional development and the support of six Elementary Math Specialists will 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. Math specialists will reinforce best practices/interventions in order to provide Academic Intervention Services to students. In addition, students in Grade 6 have been heterogeneously 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, Frax, and First in Math are digital platforms incorporated to supplement fluency and cumulative review.

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.

NEW INITIATIVES:

THE JAPANESE TEA CEREMONY: This onsite presentation introduces elementary students to the Japanese Tea Ceremony. Throughout this 45-minute presentation, students learn about Japanese culture and the procedures of the Japanese Tea Ceremony. This hands-on activity has students using Japanese tools as they make their own green tea.

**A 2010 CURRICULUM DEVELOPMENT AND SUPERVISION**

					Actual	Budget	Proposed	\$ Variance	% Variance	
					Expenditures	23-24	Budget	24-25	24-25	
					22-23	23-24	24-25	vs.	vs.	
								23-24	23-24	
<b>DISTRICT</b>					<b>\$1,148,069</b>	<b>\$1,180,986</b>	<b>\$1,079,931</b>	<b>(\$101,055)</b>	<b>-8.6%</b>	
<b>MUNSEY PARK</b>					<b>\$26,699</b>	<b>\$35,500</b>	<b>\$34,475</b>	<b>(\$1,025)</b>	<b>-2.9%</b>	
2010	127	01	68	Homework/Ext. Learning/Summer Support	26,699	32,500	32,500	1	0	0.0%
2010	135	01	68	Tutoring/ Exam Prep/Wilson	0	3,000	1,975	2	(1,025)	-34.2%

1. Includes extended learning services provided to students in accordance with Federal requirements and the after-school homework program. In 24-25, resources are allocated between the elementary schools and reflect an allocation based on usage.
2. Includes additional extended learning programs for at-risk children taking State-mandated examinations, and is based on usage.

					Actual	Budget	Proposed	\$ Variance	% Variance	
					Expenditures	23-24	Budget	24-25	24-25	
					22-23	23-24	24-25	vs.	vs.	
								23-24	23-24	
<b>SHELTER ROCK</b>					<b>\$29,041</b>	<b>\$40,500</b>	<b>\$39,075</b>	<b>(\$1,425)</b>	<b>-3.5%</b>	
2010	127	02	68	Homework/Ext. Learning/Summer Support	29,041	36,000	36,000	1	0	0.0%
2010	135	02	68	Tutoring/ Exam Prep/Wilson	0	4,500	3,075	2	(1,425)	-31.7%

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

					Actual	Budget	Proposed	\$ Variance	% Variance	
					Expenditures	23-24	Budget	24-25	24-25	
					22-23	23-24	24-25	vs.	vs.	
								23-24	23-24	
<b>MIDDLE SCHOOL</b>					<b>\$10,477</b>	<b>\$13,100</b>	<b>\$15,500</b>	<b>\$2,400</b>	<b>18.3%</b>	
2010	127	03	68	Homework/Ext. Learning/Bridge Program	9,341	10,100	12,500	1	2,400	23.8%
2010	135	03	68	Tutoring/ Exam Prep/Wilson	1,137	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	Budget	Proposed	\$ Variance	% Variance	
					Expenditures	23-24	Budget	24-25	24-25	
					22-23	23-24	24-25	vs.	vs.	
								23-24	23-24	
<b>HIGH SCHOOL</b>					<b>\$55,956</b>	<b>\$38,350</b>	<b>\$35,100</b>	<b>(\$3,250)</b>	<b>-8.5%</b>	
2010	127	04	68	Homework/Ext. Learning	7,853	10,100	10,100	1	0	0.0%
2010	135	04	68	Tutoring/ Exam Prep/Wilson	17,594	28,250	25,000	2	(3,250)	-11.5%
2010	174	04	57	Student Wk Study/Proj. Succeed	30,510	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. The increase at the Middle School reflects the addition of a Math component one day per week.
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**

									\$ Variance	% Variance	
							Actual Expenditures	Budget	Proposed Budget	24-25 vs. 23-24	24-25 vs. 23-24
							22-23	23-24	24-25		
<b>DISTRICT WIDE</b>							<b>\$1,025,895</b>	<b>\$1,053,536</b>	<b>\$955,781</b>	<b>(\$97,755)</b>	<b>-9.3%</b>
2010	138	09	68	Teacher Workshops/Teacher Orientation Mentor Prog.	94,835	90,260	42,979	1,4	(47,281)	-52.4%	
2010	139	09	68	Curriculum Development	23,354	23,372	37,948	4	14,576	62.4%	
2010	150	09	68	Salaries - Administrator (1.0, 1.0, 1.0, 1.0)	241,723	236,640	235,000	6	(1,640)	-0.7%	
2010	150	09	68	Salaries - Admin.- Assessment & Data Analysis (1.0, 1.0, 1.0, 1.0)	135,000	137,025	139,766	6	2,741	0.0%	
2010	161	09	68	Salaries - Clerical (1.0, 1.0, 1.0, 1.0)	62,977	65,749	67,066	2	1,317	2.0%	
2010	163	09	68	Substitutes - Clerical	2,534	0	0	3	0	0.0%	
2010	169	09	68	Overtime	0	0	0	3	0	0.0%	
2010	401	09	68	Association Memberships	429	310	489		179	57.7%	
2010	403	09	68	Staff Development - District Wide	168,963	139,784	50,689	4	(89,095)	-63.7%	
2010	416	09	68	Copier - Lease	1,895	1,895	694		(1,201)	-63.4%	
2010	420	09	68	Miscellaneous Contractual	0	0	0		0	0.0%	
2010	442	09	68	Test Scoring	7,014	6,703	6,703		0	0.0%	
2010	491	09	68	BOCES Services	268,887	330,290	349,469	5	19,179	5.8%	
2010	493	09	68	BOCES Services - Staff Development	14,820	19,508	21,978	5	2,470	12.7%	
2010	503	09	68	Supplies - Non Instructional	3,464	2,000	3,000		1,000	50.0%	

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. This is discontinued in 24-25 due to fewer new teachers than the prior year.
2. See NOTE on page 1.
3. The District strictly limits the use of clerical overtime and clerical substitutes. Any clerical overtime incurred is centrally administered by the Office of the Superintendent.
4. See pages 17-18. Significant resources are provided in teacher workshops, curriculum development and staff development to support various District instructional initiatives as necessary, in each school year. In 24-25, the reduction in District-wide staff development budget results from the elimination of Teachers College Reading and Writing Workshop Trainers and Math consultant trainers by leveraging existing staff expertise and the use of in-house professional development. Additionally, funding for new AP course training has been reduced. In addition to regularly occurring curriculum development projects, 24-25 includes curriculum writing for new course offerings in Virtual Enterprise, AP Macroeconomics, and Chinese (Mandarin) 1-1 Pathway. Also budgeted for 24-25 are curriculum updates and revisions for World Languages Level 3 courses, Geometry, Organic Chemistry, Regents Biology, Earth and Space Science Regents, and AP Art History. 23-24 included 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 also included staff development in advanced placement courses in Spanish (continued in 24-25), French, Research, Human Geography, Economics, and team building at the administrative level. 22-23 included curriculum writing for new course offerings in Intermediate Algebra, Music Production/Songwriting, and Broadcast Journalism 3, as well as Grades 6 and 7 science, Humanities/ELA alignment and World Languages Level I courses.
5. Services include the Base Subscription Comprehensive package, which provides professional development programs, state aid planning, certain educational and assessment programs, reporting services to the NY State Education Dept. test scoring, and the Northwest Evaluation Associations Universal Screener Platform computer-based assessment to provide for comprehensive District student progress monitoring and benchmarking in Reading and Math. In addition, test scoring for grades 3-8 assessments are purchased through BOCES. Also, Manhasset children and families participate in the Parent Child Home Program. The District provides \$50,000 of funding for the Parent Child Home Program in this line item. Finally, several items related to Art, Music, and Drama, including student participation fees and professional services, will be secured through BOCES, and budgeted dollars were moved from those codes to this code in 23-24. The increase in 24-25 includes year two of provision to participate in a lease-buy option for musical 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 and continue to be funded for 24-25, with the addition of a new elementary-level program, The Japanese Tea Ceremony.
6. Decrease reflects resignation and replacement at a lower salary. The District-wide Administrator for Assessment and Data Analysis supervises the administration of all standardized assessments at the elementary and secondary level, including Advanced Placement exams, and analyzes and interprets such assessment data, so as to inform programmatic and instructional decisions.

**A 2020 SUPERVISION - REGULAR SCHOOL**

				Actual	Budget	Proposed	\$ Variance	% Variance	
				Expenditures	23-24	Budget	24-25	24-25	
				22-23		24-25	vs.	vs.	
							23-24	23-24	
<b>DISTRICT</b>				<b>\$1,947,682</b>	<b>\$1,904,927</b>	<b>\$2,141,180</b>	<b>\$236,253</b>	<b>12.4%</b>	
<b>MUNSEY PARK</b>				<b>\$557,307</b>	<b>\$507,290</b>	<b>\$539,741</b>	<b>\$32,451</b>	<b>6.4%</b>	
2020	150	01	68	Salaries - Administrators (2.0, 2.0, 2.0, 2.0)	382,839	328,725	340,351	11,626	3.5%
2020	161	01	68	Salaries - Clerical (3.0, 3.0, 3.2, 3.2)	165,637	169,732	191,132	21,400	12.6%
2020	163	01	68	Substitutes - Clerical	0	0	0	0	0.0%
2020	169	01	68	Overtime - Clerical	977	0	0	0	0.0%
2020	204	01	68	Equipment - Non-Instructional	0	0	0	0	0.0%
2020	400	01	68	Travel - District Related	0	50	50	0	0.0%
2020	401	01	68	Association Memberships	0	50	50	0	0.0%
2020	408	01	68	Repair/Service - Equipment	0	100	100	0	0.0%
2020	415	01	68	Printing	0	250	250	0	0.0%
2020	416	01	68	Copier Lease	4,882	4,883	4,308	(575)	-11.8%
2020	503	01	68	Supplies - Non Instructional	2,972	3,500	3,500	0	0.0%

1. The District strictly limits the use of clerical overtime and clerical substitutes. Any clerical overtime incurred is centrally administered by the Office of the Superintendent.  
 2. In 23-24, clerical support was provided for District Coordinators, and the related FTE is allocated and budgeted in each school.

**A 2020 SUPERVISION - REGULAR SCHOOL**

				Actual	Budget	Proposed	\$ Variance	% Variance	
				Expenditures	23-24	Budget	24-25	24-25	
				22-23		24-25	vs.	vs.	
							23-24	23-24	
<b>SHELTER ROCK</b>				<b>\$514,312</b>	<b>\$519,627</b>	<b>\$543,416</b>	<b>\$23,789</b>	<b>4.6%</b>	
2020	150	02	68	Salaries - Administrators (2.0, 2.0, 2.0, 2.0)	325,395	328,725	330,666	1,941	0.6%
2020	161	02	68	Salaries - Clerical (3.0, 3.0, 3.2, 3.2)	178,260	182,069	203,801	21,732	11.9%
2020	163	02	68	Substitutes - Clerical	0	0	0	0	0.0%
2020	169	02	68	Overtime - Clerical	1,729	0	0	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	4,999	116	2.4%
2020	503	02	68	Supplies - Non Instructional	4,046	3,500	3,500	0	0.0%

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

							\$ Variance	% Variance		
<b>A 2020 SUPERVISION - REGULAR SCHOOL</b>				Actual	Budget	Proposed	24-25	24-25		
				Expenditures	23-24	Budget	vs.	vs.		
				22-23	23-24	24-25	23-24	23-24		
<b>MIDDLE SCHOOL</b>				<b>\$255,443</b>	<b>\$250,951</b>	<b>\$340,427</b>	<b>\$89,476</b>	<b>35.7%</b>		
2020	150	03	68	Salaries - Administrators (1.0, 1.0, 1.0, 1.34)	181,932	174,658	229,735	1	55,077	31.5%
2020	161	03	68	Salaries - Clerical (1.0, 1.0, 1.36, 1.36)	53,398	54,887	88,238	3	33,351	60.8%
2020	163	03	68	Substitutes - Clerical	0	0	0	2	0	0.0%
2020	166	03	68	Aides, Monitors, Attendants (.66, .66, .66, .66)	18,945	19,678	20,776		1,098	5.6%
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	693		(50)	-6.7%
2020	503	03	68	Supplies - Non Instructional	426	500	500		0	0.0%

1. Reflects approximately 1/3 of Secondary School administrative salaries. Additional Assistant Principal is budgeted in 24-25 at the Secondary School to enhance support for Secondary School Principal.
2. 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.
3. Increase reflects adjustment per new MESPA agreement, and reassignment of clerical staff to provide support to the Assistant Principal. Also see footnote 2, Munsey Park.

							\$ Variance	% Variance		
<b>A 2020 SUPERVISION - REGULAR SCHOOL</b>				Actual	Budget	Proposed	24-25	24-25		
				Expenditures	23-24	Budget	vs.	vs.		
				22-23	23-24	24-25	23-24	23-24		
<b>HIGH SCHOOL</b>				<b>\$619,708</b>	<b>\$600,859</b>	<b>\$691,396</b>	<b>\$90,537</b>	<b>15.1%</b>		
2020	150	04	68	Salaries - Administrators (2.0, 2.0, 2.0, 2.66)	369,978	349,918	461,565	1	111,647	31.9%
2020	152	04	68	Stipend- Coordinator - Extracurricular Activities (.1, 0, 0, 0)	26,568	10,000	10,000	2	0	0.0%
2020	153	04	68	Salaries - Lead Teacher - Attendance (.4, .4, .4, 0)	55,945	57,352	0	3	(57,352)	-100.0%
2020	154	04	68	Stipend -Teacher-Att./Activities	5,210	5,262	0	3	(5,262)	-100.0%
2020	161	04	68	Salaries - Clerical (2.0, 2.0, 2.74, 2.74)	76,542	107,520	147,992	5	40,472	37.6%
2020	163	04	68	Substitutes - Clerical	2,277	0	0	4	0	0.0%
2020	166	04	68	Aides, Monitors, Attendants (1.34, 1.34, 1.34, 1.34)	39,050	39,954	42,178		2,224	5.6%
2020	169	04	68	Overtime - Clerical (Graduation/Senior Awards Night)	21,600	6,770	6,770	4	0	0.0%
2020	400	04	68	Travel - District Related	108	400	400		0	0.0%
2020	401	04	68	Association Memberships	75	500	500		0	0.0%

1. Reflects approximately 2/3 of Secondary School administrative salaries. Additional Assistant Principal is budgeted in 24-25 at the Secondary School to enhance support for Secondary School Principal.
2. The responsibilities of this position include extracurricular activities and graduation. In 22-23, these duties were assigned to an administrator who retired. Provision is made in 23-24 and 24-25 for a stipend only, with no allocation of FTE to the position.
3. With the addition of a Full-Time Assistant Principal at the Secondary School, this position is eliminated.
4. See footnote 2 above. At the High School, provision is specifically made for overtime for clerical support for Graduation and Senior Award Night.
5. See Middle School footnote 3 above.



**A 2110 REGULAR SCHOOL INSTRUCTION**

				Actual Expenditures	Budget	Proposed Budget		\$ Variance	% Variance	
				22-23	23-24	24-25		24-25 vs. 23-24	24-25 vs. 23-24	
2110	120	01	48	Salaries - Teachers-Mathematics (3.0, 3.0, 3.0, 3.0)	399,842	404,614	431,744	2	27,130	6.7%
2110	120	01	52	Salaries - Teachers - Science (1.0, 1.0, 1.0, 1.0)	138,497	139,882	142,515		2,633	1.9%
2110	122	01	26	Stipends - After School Enrichment Program	3,000	8,000	8,000	3	0	0.0%
2110	122	01	45	Stipend - Lead Teacher - Literacy Specialist	5,210	5,262	5,328		66	1.3%
2110	122	01	48	Stipend - Teacher Specialists - Mathematics	15,630	15,786	15,594		(192)	-1.2%
2110	140	01	69	Substitute Teachers - Illness	42,244	6,490	6,490	5	0	0.0%
2110	141	01	69	Substitute Teachers - Staff Development	4,745	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	0	1,000	1,000	↓	0	0.0%
2110	145	01	69	Sub Callers	0	0	0	4	0	0.0%
2110	146	01	69	Sub Teachers - Test Scoring/Training	8,710	22,750	22,750	5	0	0.0%
2110	147	01	69	Sub Teachers - CSE/TST	5,590	25,500	25,500		0	0.0%
2110	148	01	69	Sub Teachers - All Other	19,825	29,000	29,000	↓	0	0.0%
2110	152	01	25	Salary - Director of Fine Arts (.20, .20, .20, .20)	35,600	36,134	36,857	6	723	2.0%
2110	152	01	42	Salary - Distr. Coordinator - English (.20, .20, .20, .20)	34,644	36,164	36,887		723	2.0%
2110	152	01	43	Salary - District Coordinator - ENL (.10, .20, .20, .20)	16,568	30,000	29,784		(216)	-0.7%
2110	152	01	48	Salary - District Coordinator - Math (.20, .20, .20, .20)	32,492	32,980	33,640		660	2.0%
2110	152	01	52	Salary - Distr. Coordinator - Science (.20, .20, .20, .20)	29,500	30,500	31,110		610	2.0%
2110	152	01	54	Salary - Distr. Coord. - Social Studies (.20, .20, .20, .20)	31,668	32,143	32,625	↓	482	1.5%
2110	165	01	17	Aides - Testing Costs	2,455	3,000	2,700	7	(300)	-10.0%
2110	166	01	17	Salaries - Aides/Mon./Atten. (13.23, 12.66, 12.66, 12.66)	347,322	337,132	353,203	7	16,071	4.8%
2110	167	01	69	Salaries - T.A. 504 Plans (0, 0, 0, 0)	0	0	0	8	0	0.0%
2110	169	01	17	Bus Duty - T.A./S.A.	57,764	70,000	66,949	9	(3,051)	-4.4%

- 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. This position was reduced in 23-24 based on student needs. Each elementary school has a 1.0 FTE Literacy Specialist included in this line item. In addition, a .5 Health Teacher budgeted in 22-23 and 23-24 to support direct health instruction is maintained in 24-25.
- 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.
- With the implementation of the AESOP online substitute system, the position of sub caller is no longer necessary. See footnote 5 on page 5.
- Codes are used to capture the use of substitutes by cause. Permanent substitutes are assumed to cover other teacher absences for budgeting purposes.
- 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 in 23-24 reflects reallocation of the duties of the Coordinator for World Languages.
- 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 and 23-24 provided for incremental supervisory aide time in the Kindergarten classrooms at both schools. This is continued for 24-25.
- Represents Teacher Assistants or Supervisory Aides for children with Section 504 certified medical conditions. Staffing is based on student needs.
- 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	Budget	Proposed Budget	\$ Variance	% Variance	
				22-23	23-24	24-25	24-25 vs. 23-24	24-25 vs. 23-24	
2110	201	01	23	Equipment -Instructional Music	2,276	1,938	2,000	62	3.2%
2110	201	01	69	Equipment - Instructional - General	668	3,750	3,750	0	0.0%
2110	408	01	22	Repair/Service - Equipment - Art	100	150	200	50	33.3%
2110	408	01	23	Rep./Svc. - Equipment, Music	1,422	1,950	2,400	450	23.1%
2110	408	01	37	Rep./Svc. - Equipment - Phys. Ed.	0	2,600	2,600	0	0.0%
2110	408	01	52	Rep./Svc. - Equipment - Science	400	400	400	0	0.0%
2110	415	01	69	Printing	305	1,500	1,500	0	0.0%
2110	416	01	69	Copier Lease	17,424	17,465	9,852	(7,613)	-43.6%
2110	420	01	52	Miscellaneous Contractual - Science	0	200	200	0	0.0%
2110	437	01	23	Student Participation Fees - Music	300	200	200	0	0.0%
2110	437	01	48	Student Participation Fees - Math	370	420	675	255	60.7%
2110	437	01	52	Student Participation Fees - PLTW	950	950	950	0	0.0%
2110	480	01	23	Textbooks - Music	1,367	2,000	2,000	0	0.0%
2110	480	01	42	Textbooks - Language Arts	47,934	28,200	28,200	0	0.0%
2110	480	01	43	Textbooks - ENL	0	0	1,025	1,025	100.0%
2110	480	01	48	Textbooks - Math	0	2,500	2,500	0	0.0%
2110	480	01	52	Textbooks - Science	13,280	1,200	1,200	0	0.0%
2110	480	01	54	Textbooks - Social Studies	18,844	6,958	8,813	1,855	26.7%
2110	491	01	69	BOCES Services - Elementary	270	3,670	3,670	0	0.0%
2110	501	01	21	Supplies - Instr. - General Classroom	31,821	23,875	23,875	0	0.0%
2110	501	01	22	Supplies - Instructional - Art	9,580	10,000	10,200	200	2.0%
2110	501	01	23	Supplies - Instructional - Music	3,368	3,500	4,775	1,275	36.4%
2110	501	01	36	Supplies - Instructional - Health	0	3,400	3,400	0	0.0%
2110	501	01	37	Supplies - Instructional Phys. Ed.	2,541	2,580	2,580	0	0.0%
2110	501	01	42	Supplies - Instructional - Language Arts	40,763	56,450	60,250	3,800	6.7%
2110	501	01	43	Supplies - Instructional - ENL	542	1,500	1,500	0	0.0%
2110	501	01	48	Supplies - Instructional - Math	8,030	10,000	8,500	(1,500)	-15.0%
2110	501	01	52	Supplies - Instructional - Science	23,274	13,199	12,881	(318)	-2.4%
2110	501	01	54	Supplies - Instructional - Social Studies	1,757	1,000	1,500	500	50.0%
2110	502	01	69	Supplies - Copier - Instructional	16,006	9,050	9,050	0	0.0%
2110	513	01	23	Reference Materials - Sheet Music	654	1,200	1,200	0	0.0%

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 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 budget in 23-24 reflects ongoing baseline expenses. 23-24 also includes Foundation 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 of the upgrade to Math in Focus 2020, including 6 year software licenses. The Math in Focus budgets in 22-23, 23-24 and 25-25 reflect ongoing baseline expenses. 22-23 Social Studies textbooks included the adoption of a new text for Grade 6. 23-24 and 24-25 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 was made in 23-24 for repairs to the Project Adventure equipment, maintained in 24-25.

A 2110 REGULAR SCHOOL INSTRUCTION

				Actual	Budget	Proposed		\$ Variance	% Variance	
				Expenditures	23-24	Budget		24-25	24-25	
				22-23		24-25		vs.	vs.	
								23-24	23-24	
<b>SHELTER ROCK</b>				<b>\$6,746,264</b>	<b>\$6,898,044</b>	<b>\$7,093,218</b>		<b>\$195,174</b>	<b>2.8%</b>	
2110	110	02	20	Salaries - Teachers,Kindergarten (4.0, 4.0, 4.0, 4.0)	540,450	550,288	563,237	1	12,949	2.4%
2110	120	02	21	Salaries - Teachers, Grades 1-6 (26.0, 26.0, 28.0, 27.0)	3,075,356	3,101,120	3,307,903	1	206,783	6.7%
2110	120	02	22	Salaries - Teachers - Art (1.13, 1.13, 1.20, 1.20)	125,052	119,950	132,343	2	12,393	10.3%
2110	120	02	23	Salaries - Teachers - Music (3.87, 3.87, 4.00, 4.00)	477,804	487,061	435,602		(51,459)	-10.6%
2110	120	02	36	Salaries - Teachers - Health Education (.5, .5, .5, 5)	35,711	38,218	40,329		2,111	5.5%
2110	120	02	37	Salaries - Teachers - Phys. Ed. (2.20, 2.20, 2.40, 2.30)	247,710	253,409	273,631		20,222	8.0%
2110	120	02	43	Salaries - Teachers - ENL (3.0, 3.0, 3.0, 2.5)	311,897	320,598	290,099		(30,499)	-9.5%
2110	120	02	45	Salaries - Teachers - Reading (5.5, 5.5, 5.0, 5.0)	594,346	609,727	588,024		(21,703)	-3.6%
2110	120	02	48	Salaries - Teachers-Mathematics (3.0, 3.0, 3.0, 3.0)	401,084	408,962	432,497	↓	23,535	5.8%
2110	120	02	52	Salaries - Teachers - Science (1.0, 1.0, 1.0, 1.0)	133,773	135,111	136,458		1,347	1.0%
2110	122	02	26	Stipends - After School Enrichment Program	4,500	8,000	8,000	3	0	0.0%
2110	122	02	48	Stipend - Lead Teacher - Literacy Specialist	5,210	5,262	5,315		53	1.0%
2110	122	02	48	Stipend - Teacher Specialists - Mathematics	15,630	15,786	15,945		159	1.0%
2110	140	02	69	Substitute Teachers - Illness	46,410	6,490	6,490	5	0	0.0%
2110	141	02	69	Substitute Tchrs.- Staff Development	10,475	18,500	18,500		0	0.0%
2110	142	02	69	Permanent Substitutes	0	39,500	39,500		0	0.0%
2110	144	02	69	Sub Teacher Assistants	0	1,000	1,000	↓	0	0.0%
2110	145	02	69	Sub Callers	0	0	0	4	0	0.0%
2110	146	02	69	Sub Teachers - Test Scoring/Training	1,885	22,750	22,750	5	0	0.0%
2110	147	02	69	Sub Teachers - CSE/TST	16,770	30,500	30,500		0	0.0%
2110	148	02	69	Sub Teachers - All Other	21,474	29,000	29,000	↓	0	0.0%
2110	152	02	25	Salary - Director of Fine Arts (.20, .20, .20, .20)	35,600	36,134	36,857	6	723	2.0%
2110	152	02	42	Salary - Distr. Coordinator - English (.20, .20, .20, .20)	34,644	36,164	36,887		723	2.0%
2110	152	02	43	Salary - Distr. Coordinator- ENL (.10, .20, .20, .20)	16,568	30,000	29,784		(216)	-0.7%
2110	152	02	48	Salary - Distr. Coordinator - Math (.20, .20, .20, .20)	32,492	32,980	33,640		660	2.0%
2110	152	02	52	Salary - Distr. Coordinator - Science (.20, .20, .20, .20)	29,500	30,500	31,110		610	2.0%
2110	152	02	54	Salary - Distr. Coord.-Social Studies (.20, .20, .20, .20)	31,668	32,143	32,625	↓	482	1.5%
2110	165	02	17	Aides - Testing Costs	1,324	3,000	2,000	7	(1,000)	-33.3%
2110	166	02	17	Salaries - Aides/Mon./Attend (9.71, 9.71, 9.71, 9.71)	262,353	250,058	269,882	7	19,824	7.9%

- In 22-23, 4 Kindergarten and 26 Grades 1-6 sections were run. In 23-24, 4 Kindergarten and 26 Grades 1-6 were budgeted and run. Based on the latest enrollment projections, in 24-25, 4 Kindergarten and 27 Grades 1-6 sections are budgeted. 24-25 includes 3.0 additional FTEs, 2.0 FTEs at Munsey Park and 1.0 FTE at Shelter Rock, for the purpose of reducing class sizes in Grades 5 and 6.
- 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/Rtl 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. This position was reduced in 23-24 based on student needs. Each elementary school has a 1.0 FTE Literacy Specialist. In addition, a .5 Health Teacher budgeted in 22-23 and 23-24 to support direct health instruction is maintained in 24-25.
- 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.
- See Munsey Park footnote 4.
- Codes are used to capture the use of substitutes by cause. Permanent substitutes are assumed to cover other teacher absences for budgeting purposes.
- See Munsey Park footnote 6.
- See Munsey Park footnote 7.

A 2110 REGULAR SCHOOL INSTRUCTION				Actual Expenditures	Budget	Proposed Budget		\$ Variance % Variance	
								22-23	23-24
2110	169	02	17	43,085	60,000	54,621	8	(5,379)	-9.0%
2110	201	02	23	1,896	1,998	2,000		2	0.1%
2110	201	02	69	0	2,890	2,890		0	0.0%
2110	408	02	22	100	150	150		0	0.0%
2110	408	02	23	2,266	1,600	1,950		350	21.9%
2110	408	02	37	0	1,600	1,600	11	0	0.0%
2110	408	02	52	0	400	400		0	0.0%
2110	415	02	69	823	1,500	1,500		0	0.0%
2110	416	02	69	12,447	12,447	9,852		(2,595)	-20.8%
2110	420	02	52	0	200	200		0	0.0%
2110	437	02	23	150	200	200		0	0.0%
2110	437	02	45	0	0	0		0	0.0%
2110	437	02	48	270	400	675		275	68.8%
2110	437	02	52	950	950	950		0	0.0%
2110	437	02	54	0	0	0		0	0.0%
2110	480	02	23	1,993	2,000	2,000	10	0	0.0%
2110	480	02	42	34,044	23,500	23,500		0	0.0%
2110	480	02	43	0	0	1,025		1,025	0.0%
2110	480	02	48	0	2,500	2,500		0	0.0%
2110	480	02	52	12,640	800	800		0	0.0%
2110	480	02	54	13,992	6,055	7,526	∇	1,471	24.3%
2110	491	02	69	1,359	5,080	4,980	9	(100)	-2.0%
2110	501	02	21	20,173	20,500	20,500	10	0	0.0%
2110	501	02	22	6,546	8,500	8,600		100	1.2%
2110	501	02	23	2,827	3,275	3,625		350	10.7%
2110	501	02	36	5,899	3,000	3,400		400	13.3%
2110	501	02	37	2,719	2,580	2,580		0	0.0%
2110	501	02	42	29,869	49,050	50,850		1,800	3.7%
2110	501	02	43	924	1,500	1,500		0	0.0%
2110	501	02	48	6,534	9,500	8,000		(1,500)	-15.8%
2110	501	02	52	20,707	10,458	11,236		778	7.4%
2110	501	02	54	3,147	1,000	1,500		500	50.0%
2110	502	02	69	10,180	11,000	11,000		0	0.0%
2110	513	02	23	1,038	1,200	1,200	∇	0	0.0%

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

				Actual	Budget	Proposed	\$ Variance	% Variance	
				Expenditures		Budget	24-25	24-25	
				22-23	23-24	24-25	vs.	vs.	
							23-24	23-24	
<b>MIDDLE SCHOOL</b>				<b>\$4,344,364</b>	<b>\$4,298,162</b>	<b>\$4,338,669</b>	<b>\$40,507</b>	<b>0.9%</b>	
2110	130	03	22 Salaries - Teachers - Art (1.6, 1.6, 1.6, 1.6)	195,582	183,428	192,611	1	9,183	5.0%
2110	130	03	23 Salaries - Teachers - Music (3.6, 3.6, 3.6, 3.6)	476,262	428,063	469,043		40,980	9.6%
2110	130	03	24 Salaries - Teachers - Drama (.60, .60, .60, .40)	107,944	87,749	71,077		(16,672)	-19.0%
2110	130	03	34 Salaries - Teachers - Home/Careers/Business (1.0, 1.0, 1.0, .70)	66,735	79,661	57,886		(21,775)	-27.3%
2110	130	03	35 Salaries - Teachers - Technology-STEM (1.0, 1.2, 1.2, 1.0)	80,464	98,491	88,701	10	(9,790)	-9.9%
2110	130	03	36 Salaries - Teachers - Health Educ. (1.0, 1.0, 1.0, 1.0)	126,821	131,292	140,558		9,266	7.1%
2110	130	03	37 Salaries - Teachers - Phys. Educ. (2.1, 2.1, 2.1, 2.1)	198,907	205,300	226,985		21,685	10.6%
2110	130	03	42 Salaries - Teachers - English (5.0, 4.6, 4.6, 4.8)	673,687	591,425	606,469		15,044	2.5%
2110	130	03	43 Salaries - Teachers - ENL (.70, .70, .80, .70)	49,676	53,076	55,648	2	2,572	4.8%
2110	130	03	44 Salaries - Teachers - World Lang. (4.4, 4.2, 4.2, 4.4)	453,273	469,398	490,670		21,272	4.5%
2110	130	03	45 Salaries - Teachers - Reading (1.2, 1.2, 1.2, 1.2)	67,490	71,040	97,846		26,806	37.7%
2110	130	03	48 Salaries - Teachers - Mathematics (4.9, 4.7, 4.9, 4.6)	623,661	605,350	538,947		(66,403)	-11.0%
2110	130	03	52 Salaries - Teachers - Science (5.9, 5.9, 5.9, 5.6)	535,459	581,502	546,050		(35,452)	-6.1%
2110	130	03	54 Salaries - Teachers - Soc. Stud. (4.2, 4.0, 4.0, 4.2)	365,823	358,164	403,656	↓	45,492	12.7%
2110	132	03	24 Stipend - Teacher Specialist Drama	8,733	8,820	8,908		88	1.0%
2110	140	03	69 Substitute Teachers - Illness	4,318	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	150	250	250	↓	0	0.0%
2110	148	03	69 Sub Teachers - All Other	3,560	0	0		0	0.0%
2110	152	03	25 Salary - Director of Fine Arts (.20, .20, .20, .20)	35,600	36,134	36,857	4	723	2.0%
2110	152	03	42 Salary - Distr. Coordinator - English (.20, .20, .20, .20)	34,644	36,164	36,887		723	2.0%
2110	152	03	44 Salary - Distr. Coord. - World Lang./ENL (.30, .20, .20, .20)	49,703	30,000	29,784		(216)	-0.7%
2110	152	03	48 Salary - District Coordinator - Math (.20, .20, .20, .20)	32,492	32,980	33,640		660	2.0%
2110	152	03	52 Salary - District Coordinator-Science (.20, .20, .20, .20)	29,500	30,500	31,110		610	2.0%
2110	152	03	54 Salary - District Coord. - Soc. Stud. (.20, .20, .20, .20)	31,668	32,143	32,625	↓	482	1.5%

1. Middle School enrollment was 522 in 22-23, 513 in 23-24, and is projected to be 533 in 24-25. Actual FTE in 22-23 was 39.6. Budgeted FTE in 23-24 was 38.8 and actual is 39.10. Budgeted FTE for 24-25 is 37.9. Adjustments are made across subject areas based on student needs. Increases and decreases in budgeted amounts for subject areas reflect reallocation of existing staff in the Secondary School and District-wide, and retirements, as applicable.
2. The District continues to experience enrollment of students who are English Language Learners (ELLs). In 22-23, there were 51 elementary ELLs and 15 Secondary School ELLs. In addition, in 22-23, there were 39 former ELLs who continued to receive services in accordance with the regulations. In 23-24 there are 75 elementary ELLs and 32 Secondary School ELLs. In addition, in 23-24, there are 23 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 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 23-24 there are 3.0 FTE ENL teachers at each elementary school, and a total of 2.0 FTEs at the Secondary School. In 24-25, there is a reduction of .5 FTE at each elementary school, based on student enrollment.
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	Budget	Proposed	\$ Variance	% Variance	
					Expenditures	23-24	Budget	24-25	vs.	
					22-23		24-25	23-24	23-24	
2110	161	03	25	Salaries - Clerical - Art, Music & Drama (.33, .33, .33, .33)	15,007	14,989	15,774	785	5.2%	
2110	161	03	31	Salaries - Clerical	0	0	0	0	0.0%	
2110	166	03	31	Salaries-Aides/Mon./Attend (.66, .66, .33, .33)	24,028	24,374	14,978	(9,396)	-38.5%	
2110	169	03	31	Overtime - Clerical - T.A./S.A.	55	530	530	5	0.0%	
2110	201	03	23	Equipment-Instructional -Music	0	2,490	1,400	(1,090)	-43.8%	
2110	201	03	34	Equipment - Home and Careers	0	500	0	(500)	-100.0%	
2110	201	03	35	Equipment - Technology - STEM	0	500	500	10	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	200	150	150	0	0.0%	
2110	408	03	23	Repair/Svc. - Equipment, Music	620	1,400	1,700	300	21.4%	
2110	408	03	24	Repair/Service - Equipment, Drama	0	0	0	0	0.0%	
2110	408	03	34	Repair/Svc. - Equip., Home /Careers	59	300	0	(300)	-100.0%	
2110	408	03	35	Repair/Svc - Equipment, Technology - STEM	0	500	500	10	0.0%	
2110	408	03	37	Repair/Svc - Equip., Phys. Ed.	493	3,550	550	(3,000)	-84.5%	
2110	408	03	52	Repair/Svc. - Equip. Science	275	1,000	1,000	0	0.0%	
2110	416	03	69	Copier Lease- Teacher Machine	3,901	3,902	2,338	(1,564)	-40.1%	
2110	417	03	24	Rental - Equipment, Drama	556	0	0	6	0.0%	
2110	420	03	24	Misc. Contractual - Drama	709	1,300	1,400	6	7.7%	
2110	420	03	37	Misc. Contractual - Physical Education	344	0	3,750	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	0	300	300	6	0.0%	
2110	437	03	24	Student Participation Fees - Drama	0	0	0	6	0.0%	
2110	437	03	44	Student Participation Fees - World Languages	475	390	455	65	16.7%	
2110	437	03	48	Student Participation Fees - Math	748	1,100	1,100	0	0.0%	
2110	437	03	52	Student Participation Fees -Science	1,744	1,625	1,625	0	0.0%	
2110	437	03	69	Student Participation Fees	0	0	0	0	0.0%	
2110	480	03	42	Textbooks - English	6,281	4,950	4,950	8	0.0%	
2110	480	03	43	Textbooks - ENL	12	888	888	0	0.0%	
2110	480	03	44	Textbooks -World Languages	0	0	5,463	5,463	100.0%	
2110	480	03	48	Textbooks - Mathematics	0	2,000	2,000	0	0.0%	
2110	480	03	52	Textbooks - Science	0	0	0	0	0.0%	
2110	480	03	54	Textbooks - Social Studies	2,549	4,673	4,885	212	4.5%	
2110	491	03	69	BOCES Services - Middle School	13	500	500	9	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. Reflects physical education expense connected to association with Section VIII NYSPHSAA.
- 8. Incremental textbook purchases are made on an as-needed basis as funds are available.
- 9. Includes general education evaluation and translation services.

				Actual Expenditures	Budget	Proposed Budget	\$ Variance % Variance			
A 2110 REGULAR SCHOOL INSTRUCTION							22-23	23-24	24-25	24-25
									vs.	vs.
2110	501	03	21	(3)	3,500	3,500	0	0.0%		
2110	501	03	22	6,581	6,700	6,800	100	1.5%		
2110	501	03	23	1,973	2,250	3,240	990	44.0%		
2110	501	03	24	364	1,000	1,400	400	40.0%		
2110	501	03	32	0	0	1,000	1,000	100.0%		
2110	501	03	34	2,717	2,500	0	(2,500)	-100.0%		
2110	501	03	35	3,578	4,100	4,100	0	0.0%		
2110	501	03	36	847	750	750	0	0.0%		
2110	501	03	37	3,979	4,000	4,000	0	0.0%		
2110	501	03	42	1,465	2,500	2,500	0	0.0%		
2110	501	03	43	136	750	500	(250)	-33.3%		
2110	501	03	44	147	1,501	1,601	100	6.7%		
2110	501	03	45	542	1,735	1,735	0	0.0%		
2110	501	03	48	0	1,500	1,679	179	11.9%		
2110	501	03	52	1,704	3,500	3,500	0	0.0%		
2110	501	03	54	1,251	1,800	2,135	335	18.6%		
2110	502	03	69	8,097	13,800	13,800	0	0.0%		
2110	513	03	23	764	750	800	50	6.7%		
2110	513	03	24	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. 24-25 budget amount maintains expense experience.
- 11. Decrease reflects reallocation of positions within the Secondary School.

				Actual Expenditures	Budget	Proposed Budget	\$ Variance % Variance			
A 2110 REGULAR SCHOOL INSTRUCTION							22-23	23-24	24-25	24-25
									vs.	vs.
<b>HIGH SCHOOL</b>				<b>\$10,271,002</b>	<b>\$10,413,590</b>	<b>\$10,864,758</b>	<b>\$451,168</b>	<b>4.3%</b>		
2110	121	04	58	5,232	5,725	0	(5,725)	-100.0%		
2110	130	04	22	370,159	320,673	359,856	39,183	12.2%		
2110	130	04	23	379,042	376,195	412,251	36,056	9.6%		
2110	130	04	24	71,963	58,500	59,083	583	1.0%		
2110	130	04	32	59,079	74,588	73,529	(1,059)	-1.4%		
2110	130	04	35	187,407	193,013	230,818	37,805	19.6%		
2110	130	04	36	118,919	123,113	134,441	11,328	9.2%		

- 1. The District no longer offers a Driver's Ed. Program.

A 2110 REGULAR SCHOOL INSTRUCTION				Actual Expenditures	Budget	Proposed Budget		\$ Variance	% Variance	
				22-23	23-24	24-25		24-25 vs. 23-24	24-25 vs. 23-24	
2110	130	04	37	Salaries - Teachers - Physical Ed. (3.50, 3.50, 3.50, 3.50)	342,207	358,497	380,865	2	22,368	6.2%
2110	130	04	42	Salaries - Teachers - English (10.00, 10.10, 10.00, 10.60)	1,285,190	1,221,472	1,270,655		49,183	4.0%
2110	130	04	43	Salaries - Teachers - ENL (1.30, 1.30, 1.20, 1.30)	89,976	95,498	102,006		6,508	6.8%
2110	130	04	44	Salaries - Teachers -World Lang. (.9.20, 8.80, 8.80, 9.00)	1,169,855	1,031,599	1,122,648		91,049	8.8%
2110	130	04	45	Salaries - Teachers -Reading (.80, .80, .80, .80)	25,548	26,897	64,690		37,793	140.5%
2110	130	04	48	Salaries - Teachers -Mathematics (11.10, 11.80, 11.40, 12.10)	1,466,933	1,557,272	1,553,760		(3,512)	-0.2%
2110	130	04	52	Salaries - Teachers -Science (15.10, 16.10, 16.10, 16.40)	1,800,480	1,951,399	2,091,557		140,158	7.2%
2110	130	04	54	Salaries - Teachers -Soc. Studies (11.00, 11.80, 11.40, 12.80)	1,411,574	1,508,229	1,655,860	√	147,631	9.8%
2110	132	04	22	Stipend - Teacher Specialist - Advanced Placement Art	16,467	16,632	16,633	3	1	0.0%
2110	132	04	23	Stipend - Teacher Specialist - Music	23,286	29,434	29,802		368	1.3%
2110	132	04	24	Stipend - Teacher Specialist - Drama	24,966	25,216	25,469		253	1.0%
2110	132	04	42	Stipend - Teacher Specialist - Broadcast Journalism	12,000	12,000	12,272		272	0.0%
2110	132	04	52	Stipend - Teacher Specialist - Science Research	36,211	33,234	33,245	√	11	0.0%
2110	136	04	42	Salaries - Teacher Assistant - ELA (1.0, 1.0, 1.0, .66)	39,963	41,249	32,451	2	(8,798)	-21.3%
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)	60,034	59,824	61,644		1,820	3.0%
2110	136	04	48	Salaries - Teacher Assistant - Math Lab (1.6, 1.6, 1.0, .67)	71,046	79,663	24,969		(54,694)	-68.7%
2110	136	04	52	Salaries - Teacher Assistant - Science (2.0, 2.0, 2.0, 2.0)	94,997	95,582	99,751		4,169	4.4%
2110	136	04	54	Salaries - Teacher Assistant - Soc. Stud. Lab (1.0, 1.0, 1.0, .67)	59,732	59,824	50,311	√	(9,513)	-15.9%
2110	140	04	69	Substitute Teachers - Illness	92,775	47,500	47,500	4	0	0.0%
2110	141	04	69	Substitute Teachers- Staff Development	1,350	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	0	0	0		0	0.0%
2110	145	04	69	Sub Callers	6,465	4,550	4,550		0	0.0%
2110	146	04	69	Salaries - Sub Tchr- Test Scoring/Training	7,575	750	750		0	0.0%
2110	147	04	69	Sub Teacher - CSE/TST Mtgs.	4,050	17,500	17,500		0	0.0%
2110	148	04	69	Sub Teacher - All Other	82,850	55,000	55,000	√	0	0.0%
2110	152	04	25	Salary - Director of Fine Arts (.40, .40, .40, .40)	71,200	72,268	73,714	5	1,446	2.0%
2110	152	04	42	Salary - District Coordinator-English (.40, .40, .40, .40)	73,533	72,327	73,774	↓	1,447	2.0%
2110	152	04	44	Salary - Distr. Coord. - World Lang./ENL (.40, .40, .40, .40)	70,998	60,000	59,568	√	(432)	-0.7%

- High School enrollment was 964 in 22-23, 1013 in 23-24, and is projected to be 1025 in 24-25. In 22-23, budgeted FTE was 75.3 and actual FTE was 75.0. Budgeted FTE in 23-24 was 76.9 and actual is 75.7. Budgeted FTE for 24-25 is 79.2 based on enrollment. Adjustments are reflected in subject areas based on student needs. New course offerings in 24-25 include AP Macroeconomics, Virtual Enterprise and Chinese (Mandarin) 1:1 Pathway. New course offerings in 23-24 included: 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, Music Production/Song Writing, Intermediate Algebra, and the re-introduction of Pop Culture in American Society, Math Research, and Advanced Math Research. 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. Increases and decreases in budgeted amounts for subject areas reflect reallocation of existing staff in the Secondary School and Districtwide, and retirements, including the reduction of 1.0 departmental TAs. Remaining departmental TAs will provide appropriate coverage. Inclusive are additions of .8 FTE in English and .4 FTE in Math to reduce class size, and 1.6 FTE in Social Studies to lower class size and support additional AP enrollment.
- Reflects stipends for advanced art, music, drama, broadcast journalism, and science research instructional programs conducted outside of regular school hours.
- 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	Budget	Proposed		\$ Variance	% Variance
					Expenditures	23-24	Budget		24-25	24-25
					22-23		24-25		vs.	vs.
									23-24	23-24
2110	152	04	48	Salary - District Coordinator - Math (.40, .40, .40, .40)	64,984	65,959	67,279	5	1,320	2.0%
2110	152	04	52	Salary - District Coordinator-Science (.40, .40, .40, .40)	59,000	61,000	62,220	↓	1,220	2.0%
2110	152	04	54	Salary - Distr. Coord. Social Studies (.40, .40, .40, .40)	63,336	64,286	65,250	↓	964	1.5%
2110	161	04	25	Salaries - Clerical - Art, Music & Drama (.67, .67, .67, .67)	31,772	30,433	32,026		1,593	5.2%
2110	166	04	31	Salaries - Aides/Mon./Attend. (1.34, 1.34, .67, .67)	53,650	49,487	30,408	17	(19,079)	-38.6%
2110	169	04	31	Overtime - Clerical - T.A./S.A.	1,669	530	1,530	7	1,000	188.7%
2110	201	04	22	Equipment - Instructional - Art	0	2,500	0		(2,500)	-100.0%
2110	201	04	23	Equipment - Instructional - Music	11,654	2,490	2,500	10	10	0.4%
2110	201	04	24	Equipment - Instructional - Drama	0	650	650		0	0.0%
2110	201	04	35	Equipment - Instructional - Technology - STEM	1,589	3,135	3,135	8	0	0.0%
2110	201	04	37	Equipment - Physical Education	550	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	200	200		0	0.0%
2110	201	04	52	Equipment - Instructional - Science	3,553	10,287	1,000	6	(9,287)	-90.3%
2110	201	04	69	Equipment - General Instructional	0	3,392	3,392		0	0.0%
2110	408	04	22	Repair/Service - Equip., Art	20	150	250		100	66.7%
2110	408	04	23	Repair/Service - Equip., Music	4,437	2,300	2,600		300	13.0%
2110	408	04	37	Repair/Svc - Equip., Phys. Ed.	1,002	3,250	3,250		0	0.0%
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	0	1,935	1,935		0	0.0%
2110	408	04	69	Repair/Service - Equip., Gen'l. Clsm.	0	125	125		0	0.0%
2110	415	04	69	Printing	775	1,500	1,500		0	0.0%
2110	416	04	22	Copier Lease - Art Room	1,809	1,810	1,364		(446)	0.0%
2110	416	04	69	Copier Lease - Teacher Machine	7,803	7,803	2,879	16	(4,924)	-63.1%
2110	417	04	23	Rental - Equipment, Music	4,700	6,000	5,500	10	(500)	-8.3%
2110	417	04	24	Rental - Equipment, Drama	425	2,000	2,000	10	0	0.0%
2110	417	04	69	Rental - Equipment - General Classroom	6,975	9,500	9,500	11	0	0.0%
2110	420	04	22	Miscellaneous Contractual - Art	9,720	10,500	10,800	10,12	300	2.9%
2110	420	04	23	Misc. Contractual - Music	4,000	750	1,200	↓	450	60.0%
2110	420	04	24	Misc. Contractual - Drama	5,451	4,900	5,600	↓	700	14.3%

5. See Munsey Park footnote 6 on District Coordinators.

6. In 23-24, provision was made to purchase new dissecting microscopes for Science Research Lab. Reduction in 24-25 reflects completed purchase.

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 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 was used to purchase supplies related 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. In 23-24, the Tower Foundation provided \$102,360 to support equipment and repair purchases for the Broadcast Journalism Program.

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. Beginning in 23-24, certain music equipment is leased through BOCES, continuing in 24-25. 22-23 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	Budget	Proposed		\$ Variance	% Variance	
				Expenditures	23-24	Budget		24-25	24-25	
				22-23		24-25		vs.	vs.	
								23-24	23-24	
2110	420	04	37	Misc. Contractual - Physical Education	1,484	4,000	4,000	12	0	0.0%
2110	420	04	48	Misc. Contractual - Math	0	0	0		0	0.0%
2110	420	04	52	Misc. Contractual - Science	0	4,500	700	↓	(3,800)	-84.4%
2110	420	04	58	Misc. Contractual - Driver's Ed.	10,730	23,195	0	18	(23,195)	-100.0%
2110	437	04	22	Student Particip. Fees - Art	1,545	500	500	10	0	0.0%
2110	437	04	23	Student Particip. Fees - Music	5,921	5,300	6,500	10	1,200	22.6%
2110	437	04	24	Student Particip. Fees - Drama	0	500	300	10	(200)	0.0%
2110	437	04	35	Student Particip. Fees - Technology - STEM	3,200	4,800	4,800	8	0	0.0%
2110	437	04	42	Student Particip. Fees - English	400	930	2,030		1,100	118.3%
2110	437	04	44	Student Particip. Fees - World Languages	639	875	925		50	5.7%
2110	437	04	48	Student Particip. Fees - Math	3,518	4,000	4,200		200	5.0%
2110	437	04	52	Student Particip. Fees - Science	19,226	21,600	21,600		0	0.0%
2110	437	04	54	Student Particip. Fees - Social Studies	992	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	74	300	300		0	0.0%
2110	480	04	32	Textbooks - Accounting	0	0	0	13	0	0.0%
2110	480	04	42	Textbooks - English	11,284	12,000	12,000		0	0.0%
2110	480	04	43	Textbooks - ENL	0	0	1,025		1,025	100.0%
2110	480	04	44	Textbooks - World Languages	3,677	7,235	3,592		(3,643)	-50.4%
2110	480	04	48	Textbooks - Mathematics	0	10,500	10,800		300	2.9%
2110	480	04	52	Textbooks - Science	14,927	2,000	5,166		3,166	158.3%
2110	480	04	54	Textbooks - Social Studies	20,281	29,504	3,830	↓	(25,674)	-87.0%
2110	491	04	69	BOCES Services - High School	11	3,500	3,500	14	0	0.0%
2110	501	04	21	Supplies - Instructional	1,381	5,750	5,750	15	0	0.0%
2110	501	04	22	Supplies - Art	27,807	27,000	27,000		0	0.0%
2110	501	04	23	Supplies - Music	6,981	7,800	8,370	10	570	7.3%
2110	501	04	24	Supplies - Drama	9,829	9,000	8,850		(150)	-1.7%
2110	501	04	32	Supplies - Business Ed.	0	200	8,200		8,000	4000.0%
2110	501	04	35	Supplies - Technology - STEM	74,904	50,550	21,500	8	(29,050)	-57.5%
2110	501	04	36	Supplies - Health	512	750	750		0	0.0%
2110	501	04	37	Supplies - Phys.Ed.	3,918	6,250	6,250		0	0.0%
2110	501	04	42	Supplies - English	3,993	5,800	5,800		0	0.0%
2110	501	04	43	Supplies - ENL	139	750	1,525		775	103.3%
2110	501	04	44	Supplies - World Languages	2,523	1,500	1,500		0	0.0%
2110	501	04	45	Supplies - Reading	760	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. 22-23 included 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.
- 16. Reflects new Konica-Minolta Copier Lease contract, resulting in savings District-wide.
- 17. See footnote 11, Middle School.
- 18. The District no longer offers a Driver's Ed program.

A 2110 REGULAR SCHOOL INSTRUCTION					Actual Expenditures	Budget	Proposed Budget	\$ Variance % Variance	
								22-23	23-24
2110	501	04	46	Supplies - Writing Center	526	500	500	0	0.0%
2110	501	04	48	Supplies - Mathematics	4,781	7,525	7,525	0	0.0%
2110	501	04	52	Supplies - Science	28,137	26,426	30,000	3,574	13.5%
2110	501	04	54	Supplies - Social Studies	2,795	3,400	3,400	0	0.0%
2110	502	04	69	Supplies - Copier Instructional	30,098	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	2,073	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	Budget	Proposed Budget	\$ Variance % Variance	
								22-23	23-24
<b>OTHER</b>					<b>\$35,334</b>	<b>\$46,000</b>	<b>\$46,000</b>	<b>\$0</b>	<b>0.0%</b>
2110	481	07	69	Textbooks - Elementary - NPS	0	1,000	1,000	0	0.0%
2110	482	07	69	Textbooks - Secondary - NPS	35,334	45,000	45,000	0	0.0%
2110	491	36	69	BOCES Tutor Svcs. - Hospital Setting	0	0	0	0	0.0%

1. 24-25 budget is consistent with average expense experience.

A 2110 REGULAR SCHOOL INSTRUCTION					Actual Expenditures	Budget	Proposed Budget	\$ Variance % Variance	
								22-23	23-24
<b>DISTRICTWIDE</b>					<b>\$48,494</b>	<b>\$567,563</b>	<b>\$625,630</b>	<b>\$58,067</b>	<b>10.2%</b>
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	219,114	1,504	0.7%
2110	130	99	69	Sal.-Tchrs.-DW/Leave/Sick/Growth	0	151,222	154,782	3,560	2.4%

1. The 23-24 and 24-25 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.

<b>A 2110 REGULAR SCHOOL INSTRUCTION</b>					<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>	<b>\$ Variance</b>	<b>% Variance</b>
					<b>Expenditures</b>	<b>23-24</b>	<b>Budget</b>	<b>24-25</b>	<b>vs.</b>
					<b>22-23</b>	<b>23-24</b>	<b>24-25</b>	<b>23-24</b>	<b>23-24</b>
2110	151	99	37	Salary - Director Physical Education (.25, .25, .25, .25)	41,250	41,869	49,725	7,856	18.8%
2110	157	99	43	In-House Translation - Language	316	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	694	(40)	-5.4%
2110	416	99	39	Copier Lease - Athletics	0	0	0	0	0.0%
2110	416	99	42	Copier Lease - English Language Arts	742	743	694	(49)	-6.6%
2110	416	99	44	Copier Lease - World Language	742	743	694	(49)	-6.6%
2110	416	99	48	Copier Lease - Math	733	734	694	(40)	-5.4%
2110	416	99	52	Copier Lease - Science	673	674	694	20	3.0%
2110	416	99	54	Copier Lease - Social Studies	733	734	694	(40)	-5.4%
2110	420	99	38	Misc. Contractual - Health, PE, Athletics	0	0	0	0	0.0%
2110	420	99	43	Translation Services	300	1,000	1,000 3	0	0.0%
2110	437	99	38	Student Particip. Fees - Health, PE	0	0	0	0	0.0%
2110	473	99	69	Payments to Charter Schools	2,270	500	45,345 4	44,845	8969.0%
2110	501	99	26	Instructional Supplies -Elementary Enrichment	0	0	500	500	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.

4. Expense line reflects one student attending an out-of-district Charter School. In 23-24, two students attended a Charter School outside of the District, and the unanticipated enrollment of both students are incremental expenses added to this code, and budgeted in 24-25.

<b>TOTAL 2110 REGULAR SCHOOL INSTRUCTION</b>					<b>\$29,970,621</b>	<b>\$30,701,112</b>	<b>\$31,548,235</b>	<b>\$847,123</b>	<b>2.8%</b>
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**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 their twenty-second year 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 22-23, the District budgeted 425 classified school age students and 35 age 3-4 pre-school students and provided services to 402 school age students and 27 pre-school students. In 23-24, the District budgeted 425 classified school age students and 35 age 3-4 pre-school students and is providing services to 437 school age students and 27 pre-school students. In 24-25, the District is budgeting for 447 school age students and 35 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 22-23 and 23-24. There is 1 full-day special class at the High School in 22-23 and 23-24. In 24-25, 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 assistive technology, 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 had significant increases in costs in 23-24, averaging 18%. Increase in costs is budgeted for 24-25.

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES				Actual Expenditures	Budget	Proposed Budget	\$ Variance	% Variance		
				22-23	23-24	24-25	24-25 vs. 23-24	24-25 vs. 23-24		
<b>DISTRICT</b>				<b>\$12,880,033</b>	<b>\$13,349,916</b>	<b>\$14,347,760</b>	<b>\$997,844</b>	<b>7.5%</b>		
<b>MUNSEY PARK</b>				<b>\$2,149,661</b>	<b>\$2,230,831</b>	<b>\$2,236,908</b>	<b>\$6,077</b>	<b>0.3%</b>		
2250	135	01	27	Salaries - Extended Day ABA/ Home Teaching ABA	30,940	37,500	37,500	3	0	0.0%
2250	135	01	75	Salaries - Home Teaching	3,441	1,500	1,500		0	0.0%
2250	153	01	27	Salaries - Teachers (8.00, 8.00, 8.00, 9.00)	964,780	954,412	1,096,873	1	142,461	14.9%
2250	153	01	47	Salaries - Teachers - Speech (2.40, 2.40, 2.40, 2.20)	311,199	315,071	309,748	1	(5,323)	-1.7%
2250	156	01	27	Salaries - Teacher Assistants (6.00, 6.00, 6.00, 2.00)	216,033	218,678	100,140	1	(118,538)	-54.2%
2250	163	01	27	Sub - Teacher Assistants	20,086	5,000	25,000	2	20,000	400.0%
2250	166	01	27	Salaries - Aides/Mon/Attend. (4.60, 4.60, 3.60, 3.60)	104,956	125,431	105,555	1	(19,876)	-15.8%
2250	169	01	27	Overtime - TA/Clerical	0	0	0		0	0.0%
2250	201	01	27	Equipment - Instructional	0	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	479,818	547,834	538,592	3	(9,242)	-1.7%
2250	440	01	47	Contract Therapists - Speech	0	8,000	4,000	3	(4,000)	-50.0%
2250	480	01	27	Textbooks	799	1,000	1,000		0	0.0%
2250	491	01	27	BOCES - Miscellaneous Services	12,904	9,855	11,000	4	1,145	11.6%
2250	501	01	27	Supplies - Instructional	2,578	2,550	2,000		(550)	-21.6%
2250	501	01	47	Supplies - Instructional - Speech	2,128	1,000	1,000		0	0.0%

- 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. The 24-25 Teacher FTE reflects the reallocation of 1 teacher from Shelter Rock to Munsey Park based on student needs. .2 FTE reduction in Speech FTE is based on student need. In 24-25, there are 2.00 Teacher Assistants to support specific students with disabilities in the classroom. There are no 1:1 Teacher Assistants and 3.60 1:1 Supervisory Aides. These FTEs reflect the reduction of 4 Teacher Assistants based on student needs, and the success of the District's Integrated Co-Teaching (ICT) program.
- Substitutes for IEP mandated 1:1 Teacher Assistants.
- See Summary Notes on page 36.
- Includes rental of FM systems, assistive technology evaluation and assessment services, hearing and vision impaired support, and translation services provided through BOCES. Budget is based on student needs and expense experience.

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES				Actual Expenditures	Budget	Proposed Budget	\$ Variance	% Variance		
				22-23	23-24	24-25	24-25 vs. 23-24	24-25 vs. 23-24		
<b>SHELTER ROCK</b>				<b>\$2,675,003</b>	<b>\$2,581,032</b>	<b>\$2,524,568</b>	<b>(\$56,464)</b>	<b>-2.2%</b>		
2250	135	02	27	Salaries - Extended Day ABA/Home Teaching ABA	174,937	160,000	160,000	1	0	0.0%
2250	135	02	75	Salaries - Home Teaching	0	1,500	1,500		0	0.0%
2250	153	02	27	Salaries - Teachers (11.00, 11.00, 11.00, 10.00)	1,054,034	1,068,403	1,093,583	2	25,180	2.4%

- See Summary Notes on page 36.

				Actual Expenditures	Budget	Proposed Budget		\$ Variance	% Variance	
				22-23	23-24	24-25		24-25 vs. 23-24	24-25 vs. 23-24	
<b>A 2250</b>	<b>SPECIAL EDUCATION PROGRAMS AND SERVICES</b>									
2250	153	02	47	Salaries - Teachers Speech (4.00, 3.50, 3.60, 3.20)	494,170	323,656	328,800	2	5,144	1.6%
2250	156	02	27	Salaries - Teacher Assistants (18.00, 18.00, 16.00, 12.00)	517,636	608,223	472,800	2	(135,423)	-22.3%
2250	163	02	27	Sub - Teacher Assistants	32,272	60,000	40,000	3	(20,000)	-33.3%
2250	166	02	27	Salaries - Aides/Mon./Attendants (3.58, 3.58, 3.58, 4.33)	111,507	107,641	119,563	2	11,922	11.1%
2250	169	02	27	Overtime T.A./Clerical	87	0	0		0	0.0%
2250	201	02	27	Equipment - Instructional	0	4,000	4,120		120	3.0%
2250	440	02	27	Contract Therapists	270,011	220,000	278,112	1	58,112	26.4%
2250	440	02	47	Contract Therapists - Speech	5,600	3,000	3,090	1	90	3.0%
2250	480	02	27	Textbooks	0	2,000	1,000		(1,000)	-50.0%
2250	491	02	27	BOCES - Miscellaneous Services	10,044	12,600	14,400	4	1,800	14.3%
2250	501	02	27	Supplies-Instructional	3,592	6,936	5,500		(1,436)	-20.7%
2250	501	02	47	Supplies -Instructional - Speech	1,113	3,073	2,100		(973)	-31.7%

- See Footnote 1 on previous page. In 22-23 and 23-24, 3 special classes were budgeted and run. In 24-25, 3 special classes are budgeted. In 24-25, there are 4 Teacher Assistants to support specific students with disabilities in the classroom, 3 1:1 Teacher Assistants and 5 Teacher Assistants for the 3 full-day special classes to meet the individual needs of the students, and 4.33 1:1 Supervisory Aides. In addition, a reduction of .4 FTE Speech Teacher is planned based on student needs. The 24-25 Teacher FTE reflects the reallocation of 1 Teacher from Shelter Rock to Munsey Park based on student needs, and enrollment.
- Substitutes for IEP mandated 1:1 Teacher Assistants.
- See Footnote 4 for Munsey Park.

				Actual Expenditures	Budget	Proposed Budget		\$ Variance	% Variance	
				22-23	23-24	24-25		24-25 vs. 23-24	24-25 vs. 23-24	
<b>A 2250</b>	<b>SPECIAL EDUCATION PROGRAMS AND SERVICES</b>									
<b>MIDDLE SCHOOL</b>				<b>\$1,390,488</b>	<b>\$1,607,122</b>	<b>\$1,732,262</b>		<b>\$125,140</b>	<b>7.8%</b>	
2250	135	03	27	Salaries - Extended Day ABA/Home Teaching ABA	33,938	16,322	16,322	1	0	0.0%
2250	135	03	75	Salaries - Home Teaching	19,363	20,300	20,300	1	0	0.0%
2250	153	03	27	Salaries - Teachers (9.30, 9.70, 10.00, 9.30)	905,807	920,812	1,035,883	2	115,071	12.5%
2250	153	03	47	Salaries - Teachers Speech (1.30, 1.30, 1.30, 1.30)	133,026	141,593	149,920	2	8,327	5.9%
2250	156	03	27	Salaries - Teacher Assistants (3.50, 8.00, 8.00, 8.00)	134,453	316,401	329,831	2	13,430	4.2%
2250	163	03	27	Sub - Teacher Assistants	5,143	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	218	0	0		0	0.0%

- See Summary Notes on page 36.
- 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 24-25 reflect reallocation of staff District-wide. In 24-25, there are 2 FTE Teacher Assistants budgeted to provide support to specific students with disabilities in the classroom, 2 FTE Teacher Assistants in the testing center, and 4 FTE 1:1 Teacher Assistants. The increase in Teacher Assistants in 24-25 at the Middle School is a reallocation of positions from the High School based on student needs.
- Substitutes for IEP mandated 1:1 Teacher Assistants are recorded at the School.

				Actual	Budget	Proposed	\$ Variance	% Variance	
				Expenditures		Budget	24-25	24-25	
				22-23	23-24	24-25	vs.	vs.	
							23-24	23-24	
2250	201	03	27	Equipment - Instructional	0	3,000	5,660	2,660	88.7%
2250	420	03	27	Misc. Contractual - Physician Consultations/Translations	0	0	0	0	0.0%
2250	440	03	27	Contract Therapists	156,831	175,100	161,536	(13,564)	-7.7%
2250	440	03	47	Contract Therapists - Speech	0	2,000	1,800	(200)	-10.0%
2250	480	03	27	Textbooks	0	2,000	1,000	(1,000)	-50.0%
2250	491	03	27	BOCES - Miscellaneous Services	277	4,800	7,410	2,610	54.4%
2250	501	03	27	Supplies - Instructional	1,197	3,570	2,000	(1,570)	-44.0%
2250	501	03	47	Supplies - Instructional - Speech	236	1,224	600	(624)	-51.0%

4. See Footnote 4 for Munsey Park.

				Actual	Budget	Proposed	\$ Variance	% Variance		
				Expenditures		Budget	24-25	24-25		
				22-23	23-24	24-25	vs.	vs.		
							23-24	23-24		
<b>HIGH SCHOOL</b>				<b>\$3,221,694</b>	<b>\$2,944,113</b>	<b>\$3,096,066</b>	<b>\$151,953</b>	<b>5.2%</b>		
2250	135	04	27	Salaries - Extended Day ABA /Home Teaching ABA	108,867	110,600	110,600	1	0	0.0%
2250	135	04	75	Salaries - Home Teaching	123,694	140,820	140,820	1	0	0.0%
2250	153	04	27	Salaries - Teachers (13.30 13.30, 13.00, 12.70)	1,480,427	1,449,076	1,443,300	2	(5,776)	-0.4%
2250	153	04	47	Salaries - Teachers Speech (1.50, 1.30, 1.30, 1.30)	182,933	164,263	169,263	2	5,000	3.0%
2250	154	04	27	Stipend - Transitions		5,262	5,328		66	100.0%
2250	156	04	27	Salaries - Teacher Assistants (18.50, 14.00, 14.00, 14.00)	787,854	629,433	690,550	↓	61,117	9.7%
2250	163	04	27	Sub - Teacher Assistants	51,653	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	5,765	0	0		0	0.0%
2250	201	04	27	Equipment - Instructional	3,875	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	466,778	399,640	495,205	1	95,565	23.9%
2250	440	04	47	Contract Therapists - Speech	3,000	8,000	5,000	1	(3,000)	-37.5%
2250	480	04	27	Textbooks	0	2,000	1,000		(1,000)	-50.0%
2250	491	04	27	BOCES - Miscellaneous Services	3,887	2,500	4,500	4	2,000	80.0%
2250	501	04	27	Supplies - Instructional	2,917	5,500	4,000		(1,500)	-27.3%
2250	501	04	47	Supplies - Instructional - Speech	43	1,019	500		(519)	-50.9%

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 24-25, 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. In 23-24 and 24-25, 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.

				Actual	Budget	Proposed		\$ Variance	% Variance	
<b>A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES</b>				Expenditures	23-24	Budget		23-24	23-24	
				22-23		24-25		vs.	vs.	
								22-23	22-23	
<b>NON-PUBLIC SCHOOLS</b>				<b>\$374,209</b>	<b>\$368,768</b>	<b>\$418,039</b>		<b>\$49,271</b>	<b>13.36%</b>	
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	247,827	236,900	270,000	2	33,100	14.0%
2250	440	07	47	Contract Therapists - Speech - NPS	90,950	61,800	94,039	1,2	32,239	52.2%
2250	491	07	27	BOCES Miscellaneous Services - NPS	35,431	70,068	54,000	3	(16,068)	-22.9%

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 five private schools located in the District (St. Mary's Elementary, St. Mary's High School, Our Lady of Grace, Magen Israel, and The Yeshiva of Great Neck). Budgeted amounts are based on student needs.  
Expenses related to non-resident students are billed to the home school district. IDEA 2004 also requires evaluations to be conducted year-round.
3. The decrease in 24-25 reflects special education related services through BOCES based on specific student needs.

				Actual	Budget	Proposed		\$ Variance	% Variance	
<b>A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES</b>				Expenditures	23-24	Budget		24-25	24-25	
				22-23		24-25		vs.	vs.	
								23-24	23-24	
<b>BOCES</b>				<b>\$854,626</b>	<b>\$1,161,468</b>	<b>\$1,530,110</b>	<b>1</b>	<b>\$368,642</b>	<b>31.7%</b>	
2250	490	25	27	Tuition - BOCES - CCA Net and CCA Skills	17,393	0	0		0	0.0%
2250	490	26	27	Tuition - BOCES - Carmen Road	206,676	212,306	396,436		184,130	86.7%
2250	490	27	27	Tuition - BOCES - Rosemary Kennedy School	247,376	451,837	303,689		(148,148)	-32.8%
2250	490	28	27	Tuition - BOCES - Willet Avenue MS	83,537	90,029	0		(90,029)	-100.0%
2250	490	29	27	Tuition - BOCES - Jerusalem Ave. School	91,960	94,328	111,194		16,866	17.9%
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	0	5,000	5,000		0	0.0%
2250	490	35	27	Tuition - BOCES - Intensive Skills School	123,405	127,725	132,195		4,470	3.5%
2250	490	36	27	Tuition - BOCES - Seaman's Neck School	0	0	0		0	0.0%
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.	84,280	177,743	259,508		81,765	46.0%
2250	490	48	27	Tuition - BOCES - Children's Reading Ctr.	0	0	319,588		319,588	100.0%
2250	491	36	27	BOCES Tutor Services - Hospital Setting	0	2,500	2,500		0	0.0%

1. The actual number of district students attending BOCES schools in 22-23 was 12. The number of district students budgeted to attend BOCES schools in 23-24 was 14. The actual number of district students attending BOCES schools in 23-24 is 14. The number of district students budgeted to attend BOCES schools in 24-25 is 16. The Intermediate Care Facility previously located in the district has relocated outside of the District geographic boundaries.

				Actual Expenditures	Budget	Proposed Budget	\$ Variance	% Variance	
A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES				22-23	23-24	24-25	24-25 vs. 23-24	24-25 vs. 23-24	
TUITION SPECIAL ED. (Public/Private)				\$1,337,452	\$1,577,803	\$2,008,202	\$430,399	27.3%	
2250	471	84	27	Tuition - Public -Great Neck Village	0	0	96,272	96,272	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	240,613	666,363	425,750	176.9%
2250	471	92	27	Tuition - Public - Roslyn UFSD	0	0	184,000	184,000	100.0%
2250	471	94	27	Tuition - Public - Commack UFSD	145,198	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	179,751	186,092	185,720	(372)	-0.2%
2250	472	51	27	Tuition - Private- Brookville Center for Children's Services	66,472	67,527	72,746	5,219	7.7%
2250	472	52	27	Tuition - Private- DDI	75,373	77,634	79,963	2,329	3.0%
2250	472	54	27	Tuition - Private - Summit - Day School	45,059	46,411	0	(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	154,148	158,772	168,695	9,923	6.2%
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	100,337	103,347	0	(103,347)	-100.0%
2250	472	63	27	Tuition - Private - Tiegerman (formerly SLCD)	67,315	69,334	0	(69,334)	-100.0%
2250	472	70	27	Tuition - Private - Martin De Porres School	93,780	96,594	0	(96,594)	-100.0%
2250	472	72	27	Tuition - Private - Westbrook School	0	140,000	0	(140,000)	-100.0%
2250	472	75	27	Tuition - Private - The Summit School	0	0	0	0	0.0%
2250	472	77	27	Tuition - Private - Madonna Heights	0	0	0	0	0.0%
2250	472	78	27	Tuition - Private - Center For Discovery	104,548	107,684	114,414	6,730	6.2%
2250	472	79	27	Miscellaneous Tuition - OOD	128,840	130,000	113,594	(16,406)	-12.6%
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)	78,770	81,133	83,567	2,434	3.0%
2250	472	84	27	Tuition - Private - Birch Family Services	59,591	64,662	66,602	1,940	3.0%
2250	472	86	27	Tuition - Private - Springbrook New York	0	0	168,266	168,266	100.0%
2250	472	99	27	Tuition - Private - OLOP Montfort Res.	31,500	0	0	0	0.0%
2250	472	99	16	Tuition Prior Yr Adj. Private	6,769	8,000	8,000	0	0.0%
2250	473	99	60	Tuition - Public School - Summer	0	0	0	0	0.0%
2250	474	99	60	Tuition - Private School - Summer	0	0	0	0	0.0%

1. The actual number of district students attending Special Education public and private schools in 22-23 was 15. The number of district students budgeted to attend in 23-24 is 18. The actual number of district students attending Special Education public and private schools in 23-24 is 16. The number of district students budgeted to attend Special Education public and private schools in 24-25 is 19.
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.

				Actual Expenditures	Budget	Proposed Budget	\$ Variance	% Variance	
				22-23	23-24	24-25	24-25 vs. 23-24	24-25 vs. 23-24	
<b>A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES</b>									
<b>INTERMEDIATE CARE FACILITY ( ICF)</b>				<b>\$74,324</b>	<b>\$0</b>	<b>\$0</b>	<b>1,2</b>	<b>0</b>	<b>0.0%</b>
2250	440	98	27	Contract Therapists - ICF Students	3,525	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	70,799	0	0	0	0.0%
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%

- The actual number of ICF students attending in 22-23 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 23-24 was 0. The District was 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.
- An ICF is no longer located within the District's geographical boundaries.

				Actual Expenditures	Budget	Proposed Budget	\$ Variance	% Variance		
				22-23	23-24	24-25	24-25 vs. 23-24	24-25 vs. 23-24		
<b>A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES</b>										
<b>DISTRICTWIDE</b>				<b>\$802,576</b>	<b>\$878,779</b>	<b>\$801,605</b>	<b>(\$77,174)</b>	<b>-8.8%</b>		
2250	135	99	27	Salaries - Home Instruction - IEP Related	0	0	0	0	0.0%	
2250	151	99	27	Salaries - Executive Director (.50 .50, .50, .50)	51,244	66,732	86,964	1	20,232	30.3%
2250	152	99	27	Salaries - Assistant Directors ( 2.0, 2.0, 2.0, 2.0)	265,287	287,005	287,359	1	354	0.1%
2250	153	99	27	Salaries - Teacher of the Hearing Impaired (.60, .60, .60, .60)	73,874	76,853	79,561		2,708	3.5%
2250	153	99	27	Salaries- Teacher of the Visually Imp. (.40 .40, .40, .40)	49,249	51,236	53,041		1,805	3.5%
2250	153	99	27	Salaries - Teachers - Evaluator - (.40, .40, .40, .40)	47,105	49,004	50,732	3	1,728	3.5%
2250	153	99	27	Salaries - Teacher Assistive Technology (1.0, 1.0, 1.0, 0)	106,663	108,052	0	4	(108,052)	-100.0%
2250	153	99	37	Salaries - Teacher Adaptive PE (0, 0, 0, 0)	0	0	0	2	0	0.0%

- A portion of the salaries for the Executive Director and the Directors is paid by grant each year. In 24-25, the amount allowed by the grant is reduced. In addition see notes on page 1 for additional disclosure of administrative salary increases. The Executive Director is responsible for Pupil Personnel Services, including Special Education, School Counselors and Health Services, and .50 of the FTE and a portion of the salary is allocated to these departments.
- 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.
- 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.
- In 22-23 and 23-24, 1.0 FTE was dedicated to support the use of Assistive Technology in our Special Education program District-wide. For the 24-25 school year, there is a reduction of 1.0 FTE for Assistive Technology District-wide, (as part of an overall 3.5 FTE Teachers on Special Assignment reduction District-wide), and Contract Therapists will provide Assistive Technology evaluations and support in the Special Education program. (See page 47 Summary Notes to the Instructional Technology Budget)

A 2250 SPECIAL EDUCATION PROGRAMS AND SERVICES					Actual Expenditures	Budget	Proposed Budget		\$ Variance % Variance	
									22-23	23-24
2250	153	99	60	Summer CSE/Chapter 53	20,057	30,000	32,000	3	2,000	6.7%
2250	154	99	27	Stipend - Evaluator	7,406	7,367	7,459		92	1.2%
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)	132,644	141,130	132,628	5	(8,502)	-6.0%
2250	163	99	27	Sub - Clerical	0	0	0		0	0.0%
2250	169	99	27	Overtime - Clerical	0	0	0	5	0	0.0%
2250	204	99	27	Equipment - Non Instructional	1,596	4,000	3,532		(468)	-11.7%
2250	400	99	27	Travel - District Related	393	3,000	3,000		0	0.0%
2250	408	99	27	Repair/Service Equipment	776	1,200	1,200		0	0.0%
2250	415	99	27	Printing	0	0	0		0	0.0%
2250	416	99	27	Copier - Lease	13,391	14,000	5,452	8	(8,548)	-61.1%
2250	420	99	27	Miscellaneous Contractual - DW	26,641	25,000	25,000	6	0	0.0%
2250	439	99	27	Clinical Examinations	0	4,000	0		(4,000)	-100.0%
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	25,677	7	25,677	100.0%
2250	443	99	27	Homebound Inst. IEP Related	0	0	0		0	0.0%
2250	503	99	27	Supplies - Non Instructional	6,250	10,200	8,000		(2,200)	-21.6%
2250	505	99	27	Professional Literature	0	0	0		0	0.0%
2250	506	99	27	Meetings and Events	0	0	0		0	0.0%

- 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.
- Includes consulting services pursuant to the District's State Aid reimbursement for Special Education expenses, services for Medicaid covered expenses and software development.
- In prior years, IEP Direct software services was paid through grants. In 24-25, IEP Direct software is obtained through BOCES and paid through the general fund.
- Reflects new Konica-Minolta Copier Lease contract, resulting in savings District-wide.

2250 SPECIAL EDUCATION PROGRAMS AND SERVICES \$12,880,033 \$ 13,349,916 \$14,347,760 \$997,844 7.5%

A 2280 OCCUPATIONAL EDUCATION					Actual Expenditures	Budget	Proposed Budget		\$ Variance % Variance	
									22-23	23-24
					\$83,868	\$72,335	\$120,368		\$48,033	66.4%
2280	490	08	57	Tuition-Occupational Ed. BOCES	83,868	72,335	120,368	1	48,033	66.4%

- Reflects enrollment of 10 students in 22-23, 5 students in 23-24, and 10 students in 24-25. 24-25 increase in tuition is based on the District's rolling average number of students participating in the program.

**A 2335 SUMMER SCHOOL**

					Actual	Budget	Proposed	\$ Variance	% Variance
					Expenditures	23-24	Budget	24-25	vs.
					22-23	23-24	24-25	23-24	23-24
<b>BOCES</b>					<b>\$22,009</b>	<b>\$24,000</b>	<b>\$24,885</b>	<b>\$885</b>	<b>3.7%</b>
2335	471	08	60	Port Washington ENL Summer Program		0	0	0	0.0%
2335	491	08	60	BOCES - Summer School	22,009	24,000	24,885	885	3.7%
<b>TOTAL 2280 AND 2335 OCCUPATIONAL ED. AND SUMMER SCHOOL</b>					<b>\$105,877</b>	<b>\$96,335</b>	<b>\$145,253</b>	<b>\$48,918</b>	<b>50.8%</b>

**A 2610 LIBRARY & AUDIOVISUAL / MEDIA CENTER**

					Actual	Budget	Proposed	\$ Variance	% Variance
					Expenditures	23-24	Budget	24-25	vs.
					22-23	23-24	24-25	23-24	23-24
<b>DISTRICT</b>					<b>\$622,134</b>	<b>\$668,783</b>	<b>\$531,966</b>	<b>(\$136,817)</b>	<b>-20.5%</b>
<b>MUNSEY PARK</b>					<b>\$135,256</b>	<b>\$140,135</b>	<b>\$113,717</b>	<b>(\$26,418)</b>	<b>-18.9%</b>
2610	153	01	40	Salaries - Instruct. (Librarians) (1.0, 1.0, 1.0, 1.0)	68,230	72,136	77,198	5,062	7.0%
2610	156	01	40	Salaries - Tchr. Assts. (Library) (1.0, 1.0, 1.0, .50)	43,054	43,554	12,199 3	(31,355)	-72.0%
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	1,499	1,279	1,279 1	0	0.0%
2610	466	01	40	Library Books / Periodicals/AV	17,045	17,631	17,631	0	0.0%
2610	491	01	40	BOCES Services - Online Databases	3,584	3,673	3,548 2	(125)	-3.4%
2610	501	01	40	Supplies - Instructional - Library	1,245	1,245	1,245	0	0.0%
2610	503	01	40	Supplies - Non-Instructional - Library	600	617	617	0	0.0%

1. Includes the Library Automation System (Follett).
2. PebbleGo, Scholastic Bookflix, & Worldbook online play a key role in teaching students how to conduct research. These multimedia, age-appropriate databases are available in school and from home. Authoritative databases such as Brainpop and Brainpop Jr. are now purchased through BOCES and are budgeted in instructional technology.
3. In 24-25, the Teacher Assistant position is eliminated at each school in order to achieve a balanced budget. A .5 Supervisory Aide is being added to assist in the Library, as needed.

A 2610 LIBRARY & AUDIOVISUAL / MEDIA CENTER							Actual Expenditures		Budget		Proposed Budget		\$ Variance	
													24-25 vs. 23-24	% Variance 24-25 vs. 23-24
							22-23	23-24	24-25		23-24	23-24		
<b>SHELTER ROCK</b>							<b>\$181,374</b>	<b>\$186,925</b>	<b>\$165,362</b>		<b>(\$21,563)</b>	<b>-11.5%</b>		
2610	153	02	40	Salaries - Instruct. (Librarians) (1.0, 1.0, 1.0, 1.0)		126,056	129,863	131,157		1,294	1.0%			
2610	156	02	40	Salaries - Tchr. Assts. (Library) (1.0, 1.0, 1.0, .50)		33,816	34,886	12,199	3	(22,687)	-65.0%			
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		1,499	1,279	1,279	1	0	0.0%			
2610	466	02	40	Library Books / Periodicals/AV		14,695	15,459	15,459		0	0.0%			
2610	491	02	40	BOCES Services -Online Databases		3,488	3,575	3,405	2	(170)	-4.8%			
2610	501	02	40	Supplies - Instructional - Library		1,243	1,245	1,245		0	0.0%			
2610	503	02	40	Supplies - Non-Instructional - Library		578	618	618		0	0.0%			

1. Includes the Library Automation System (Follett).
2. *PebbleGo*, *Scholastic BookFlix*, & *Worldbook* online play a key role in teaching students how to conduct research. These multimedia, age-appropriate databases are available in school and from home. Authoritative databases such as *Brainpop* and *Brainpop Jr.* are now purchased through BOCES and are budgeted in instructional technology.
3. In 24-25, the Teacher Assistant position is eliminated at each school in order to achieve a balanced budget. A .5 Supervisory Aide is being added to assist in the Library, as needed.

A 2610 LIBRARY & AUDIOVISUAL / MEDIA CENTER							Actual Expenditures		Budget		Proposed Budget		\$ Variance	
													24-25 vs. 23-24	% Variance 24-25 vs. 23-24
							22-23	23-24	24-25		23-24	23-24		
<b>MIDDLE SCHOOL</b>							<b>\$151,921</b>	<b>\$158,908</b>	<b>\$84,728</b>		<b>(\$74,180)</b>	<b>-46.7%</b>		
2610	153	03	40	Salaries - Instruct. (Librarians) (1.0, 1.0, 1.0, 1.0)		128,577	129,863	69,444	4	(60,419)	-46.5%			
2610	156	03	40	Salaries - Tchr. Assts. (Library) (.40, .40, .40, 0)		8,175	13,318	0	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	1,253		(477)	-27.6%			
2610	420	03	40	Miscellaneous Contractual		1,344	870	870	1	0	0.0%			
2610	466	03	40	Library Books / Periodicals/AV		9,248	10,000	10,000		0	0.0%			
2610	491	03	40	BOCES Services - Online Databases		1,653	1,695	1,729	2	34	2.0%			
2610	501	03	40	Supplies - Instructional - Library		994	1,020	1,020		0	0.0%			
2610	503	03	40	Supplies - Non-Instructional - Library		200	412	412		0	0.0%			

1. Includes Library Automation System (Follett).
2. Authoritative databases such as *Proquest* play a key role in teaching students how to conduct research. These multimedia, age appropriate databases are available in school and from home.
3. See High School footnote 3.
4. Reduction reflects staff retirement.

							\$ Variance	% Variance	
A 2610 LIBRARY & AUDIOVISUAL / MEDIA CENTER				Actual	Budget	Proposed	24-25	24-25	
				Expenditures		Budget	vs.	vs.	
				22-23	23-24	24-25	23-24	23-24	
<b>HIGH SCHOOL</b>				<b>\$153,583</b>	<b>\$166,768</b>	<b>\$153,039</b>	<b>(\$13,729)</b>	<b>-8.2%</b>	
2610	153	04	40	Salaries - Instruct.(Librarians) (1.00, 1.00, 1.00, 1.00)	98,442	102,149	108,952	6,803	6.7%
2610	156	04	40	Salaries - Tchr. Assts. (Library) (.60, .60, .60, 0)	12,262	19,977	0 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	2,879 4	(2,129)	-42.5%
2610	420	04	40	Miscellaneous Contractual	1,653	1,688	1,688 1	0	0.0%
2610	466	04	40	Library Books / Periodicals/AV	10,232	12,500	12,500	0	0.0%
2610	491	04	40	BOCES Services - Online Databases	23,962	23,386	24,960 2	1,574	6.7%
2610	501	04	40	Supplies - Instructional - Library	1,434	1,442	1,442	0	0.0%
2610	503	04	40	Supplies - Non-Instructional - Library	590	618	618	0	0.0%

1. Includes Library Automation System (Follett).
2. Authoritative databases such as eLibrary and Proquest provide students and staff access to hundreds of current and historic newspaper, journal, and magazine articles from school or home. Gale, SIRS Knowledge Source, Artemis Literary Sources, LitFinder, Bloom's Literature and Scribner Writers Online databases provide students access to subject area scholarly articles and literary criticism. Taken together, these online resources play a key role in teaching students how to conduct scholarly research.
3. In 22-23 and 23-24, it was determined to add a teacher assistant position split between the Middle School and High School libraries. This position is eliminated in 24-25 in order to achieve a balanced budget.
4. Reflects new Konica-Minolta Copier Lease contract, resulting in savings District-wide.

							\$ Variance	% Variance	
A 2610 LIBRARY & AUDIOVISUAL / MEDIA CENTER				Actual	Budget	Proposed	24-25	24-25	
				Expenditures		Budget	vs.	vs.	
				22-23	23-24	24-25	23-24	23-24	
<b>NON-PUBLIC</b>				<b>\$0</b>	<b>\$6,120</b>	<b>\$6,120</b>	<b>\$0</b>	<b>0.0%</b>	
2610	466	07	40	Library Bks./Periodicals/AV - NPS	0	6,120	6,120	0	0.0%

							\$ Variance	% Variance	
A 2610 LIBRARY & AUDIOVISUAL / MEDIA CENTER				Actual	Budget	Proposed	24-25	24-25	
				Expenditures		Budget	vs.	vs.	
				22-23	23-24	24-25	23-24	23-24	
<b>DISTRICTWIDE</b>				<b>\$0</b>	<b>\$9,927</b>	<b>\$9,000</b>	<b>(\$927)</b>	<b>-9.3%</b>	
2610	173	99	41	Salaries - A/V Technicians	0	0	0	0	0.0%
2610	201	99	41	Equipment - Instructional, A/V	0	0	0	0	0.0%
2610	501	99	41	Supplies - Instructional	0	5,910	4,500 1	(1,410)	-23.9%
2610	503	99	41	Supplies - Non-Instructional	0	4,017	4,500	483	12.0%

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

INSTRUCTIONAL TECHNOLOGY INITIATIVES

1:1 Chromebook Initiative: The 23-24 and 24-25 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 existing Avaya Wireless system. 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 continued in 22-23 at Munsey Park and budgeted in 23-24 at the Secondary School. The costs are partially offset by the federal e-rate program reflected in revenue.

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).

Instructional Technology Professional Development and Support: Total FTE dedicated to IT professional development in 23-24 is 1.6 FTE along with four departmental lead teacher models 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. In 24-25, there will be a continuation of using Model School days from BOCES for additional professional development days. For 24-25, in order to achieve a balanced budget, 2.5 FTE Teachers on Special Assignment - IT professional development, have been reassigned to the classroom, specifically, 2.0 FTE elementary IT staff developers, and a .5 FTE secondary staff developer, as part of an overall 3.5 FTE Teachers on Special Assignment reduction. In addition, Schedule B departmental stipends have been eliminated for 24-25.

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 4 years) the amount of technology hardware and services have greatly expanded. The District provided for an additional 1.0 FTE technician on District staff in 24-25, for a total of seven contracted technicians and three staff technicians.

Other Software Investments: Other investments in 22-23, 23-24, 24-25 include an expansion of the use of Go Guardian, Nearpod, and Discovery, Google, Microsoft, and Classlink. Instructional Software programs have experienced a significant price increase, which is reflected in the 24-25 budget.

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 KnowBe4 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 ransomware attack in September 2021. Therefore, the 22-23 budget included \$225K for cybersecurity measures, including firewall upgrades, 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 and 24-25 budgets.

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.

A2630 COMPUTER AIDED INSTRUCTION

				Actual Expenditures	Budget	Proposed Budget	\$ Variance	% Variance	
				22-23	23-24	24-25	24-25 vs. 23-24	24-25 vs. 23-24	
<b>DISTRICT</b>				<b>\$4,079,887</b>	<b>\$4,593,483</b>	<b>\$4,501,401</b>	<b>(\$92,082)</b>	<b>-2.0%</b>	
<b>MUNSEY PARK</b>				<b>\$868,621</b>	<b>\$857,854</b>	<b>\$849,901</b>	<b>(\$7,953)</b>	<b>-0.9%</b>	
2630	153	01	33 Salaries -Teachers-Computer - (2.0, 2.0, 1.5, 1.0)	156,942	167,486	99,161	1	(68,325)	-40.8%
2630	154	01	33 Stipend - Teacher Specialist - Computer	10,420	10,524	5,315	1	(5,209)	-49.5%
2630	156	01	33 Salaries - Tchr. Assts.-Computer (1.0, 1.0, 1.0, 0)	58,274	59,824	0	8	(59,824)	-100.0%
2630	207	01	33 Furniture and Furnishings	0	0	0	2	0	0.0%
2630	220	01	33 Equipment - Instructional	195,958	162,226	209,280	2	47,054	29.0%
2630	408	01	33 Repair/Service - Equipment	170	2,000	2,000	5	0	0.0%
2630	420	01	33 Miscellaneous Contractual	100,242	53,708	52,757	3	(951)	-1.8%
2630	461	01	33 Software - Instruct. - Aidable	59,803	63,000	79,042	4	16,042	25.5%
2630	491	01	33 BOCES Services	201,546	215,021	252,472	5	37,451	17.4%
2630	501	01	33 Supplies - Instructional	82,442	120,574	145,528	6	24,954	20.7%
2630	560	01	33 Software - Non-Instructional	2,824	3,491	4,346	7	855	24.5%

- See Instructional Technology Professional Development and Support on page 47. Decrease reflects reductions in the IT professional development staff District-Wide.
- 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 Notebook 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. 22-23 included rotation of 2 desktops, 5 Smartboards, 3 network switches, 3 high yield printers, 2 servers, 10 Lenovos, 78 Aruba wireless access points, and the purchase of 5 iPads. 23-24 includes, rotation of 5 desktops, 10 SmartBoards, 6 network switches, new shared CCTV server, 89 Aruba Access Points. 24-25 includes, rotation of 32 desktops, 10 SmartBoards, 4 network switches, 2 High Yield Printers, color printer and the addition of a (LPR) License Plate Reader camera, and 89 Lenovo laptops.
- Includes SmartBoard installation and re-installation, warranty, support and service coverage on Apples devices, servers, switches, firewall security, Konica-Minolta printer management, and FastVue Content monitoring to ensure appropriate educational use of the District's Technology resources. 22-23 also included installation of Aruba wireless access points as part of the IT rotation plan, X Protect corporate device licenses, and mobile hotspots.
- Includes various software license agreements including Castle Learning, Gizmos Science, Discovery Experience, Ed Club Typing, KidOYO, Nearpod Base subscription and Flocabulary, pursuant to the NYS Computer Science and Digital Fluency Standards. 24-25 features the continued use of Google Products and services and Go Guardian Monitoring and Facilitation software, and the addition of Book Creator, Wilson FunHub and Inner Orbit. Also see footnote 5.
- 24-25 BOCES services include: Brainpop, Quaver, Wevideo, Adobe, Classlink, Google, Microsoft, Online databases, Data privacy and security services, Blackboard Connect, Blackboard Web, Community Manager, and Blackboard Teacher Connect, microcomputer support services, increased technician support, 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, School Source Cloud Services for digital forms, redundant internet connectivity, enabling up to 100 mb of redundant bandwidth, Canvas Learning Management System, IXL, Smart Notebook, and MS Defender Malware service. In 23-24, provision for Chromebook repairs was 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 connectivity to the Concession Stand, the Stadium Field Press Box, and the Northwest Field Press Box. See page 47 for discussion of additional technician support.
- Includes IT components, cables and replacement parts, classroom printers, printer supplies, and computer and SmartBoard supplies and headsets. In 24-25, there is a continued insertion point of Chromebooks pursuant to the 1:1 Chromebook Initiative, respectively for Kindergarten (104), 5th grade (146), including 32 spares are budgeted in instructional supplies. Supplies include brackets and tokens for the installation of wireless access points.
- Includes in 23-24 and 24-25, the IT work order asset and ticketing system.
- In order to achieve a balanced budget, 2.0 FTE TA Computer positions were removed; 1.0 FTE at Munsey Park and 1.0 FTE at Shelter Rock.

**A2630 COMPUTER AIDED INSTRUCTION**

				Actual	Budget	Proposed		\$ Variance	% Variance	
				Expenditures		Budget		24-25	24-25	
				22-23	23-24	24-25		vs.	vs.	
				23-24	23-24	24-25		23-24	23-24	
<b>SHELTER ROCK</b>				<b>\$738,747</b>	<b>\$784,816</b>	<b>\$860,884</b>		<b>\$76,068</b>	<b>9.7%</b>	
2630	153	02	33	Salaries - Teachers-Computer (2.0, 2.0, 1.5, 1.0)	237,712	243,258	135,788	1	(107,470)	-44.2%
2630	154	02	33	Stipend - Teacher Specialist - Computer	10,420	10,524	5,315	1	(5,209)	-49.5%
2630	156	02	33	Salaries - Tchr. Assts. Computer (1.0, 1.0, 1.0, 0)	47,249	41,249	0	8	(41,249)	-100.0%
2630	207	02	33	Furniture and Furnishings	0	0	0	2	0	0.0%
2630	220	02	33	Equipment - Instructional	80,848	77,876	230,250	2	152,374	195.7%
2630	408	02	33	Repair/Service - Equipment	1,101	2,000	2,000	5	0	0.0%
2630	420	02	33	Miscellaneous Contractual	40,463	52,433	50,243	3	(2,190)	-4.2%
2630	461	02	33	Software - Instruct. - Aidable	51,336	56,382	72,255	4	15,873	28.2%
2630	491	02	33	BOCES Services	200,995	209,324	249,336	5	40,012	19.1%
2630	501	02	33	Supplies - Instructional	65,798	89,443	112,800	6	23,357	26.1%
2630	560	02	33	Software - Non-Instructional	2,824	2,327	2,897	7	570	24.5%

1. See Munsey Park footnote 1.
2. See Munsey Park footnote 2. 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, shared CCTV server, 11 SmartBoards, printers, and 6 Lenovo laptops. 24-25 rotation includes replacement of 40 desktops, 10 Smartboards, 2 high yield printers, 103 Lenovo laptops, and a video camera for AV events.
3. See Munsey Park footnote 3.
4. See Munsey Park footnote 4.
5. See Munsey Park footnote 5.
6. See Munsey Park footnote 6. 22-23, 23-24, and 24-25 include the purchase of 81 and 97 Chromebooks, respectively, for Kindergarten and 5th grade at Shelter Rock, including 23 spare Chromebooks.
7. See Munsey Park footnote 7.
8. See Munsey Park footnote 8.

**A2630 COMPUTER AIDED INSTRUCTION**

				Actual	Budget	Proposed		\$ Variance	% Variance	
				Expenditures		Budget		24-25	24-25	
				22-23	23-24	24-25		vs.	vs.	
				23-24	23-24	24-25		23-24	23-24	
<b>MIDDLE SCHOOL</b>				<b>\$469,802</b>	<b>\$587,988</b>	<b>\$532,966</b>		<b>(\$55,022)</b>	<b>-9.4%</b>	
2630	153	03	33	Salaries -Teachers - Computer (1.00, 1.00, 1.00, .50)	126,333	128,779	36,428	1	(92,351)	-71.7%
2630	154	03	33	Stipend -Teacher Specialist - Computer	5,210	5,262	2,658	1	(2,604)	-49.5%
2630	207	03	33	Furniture and Furnishings	0	0	0	2	0	0.0%
2630	220	03	33	Equipment - Instructional	31,250	72,780	69,068	2	(3,712)	-5.1%
2630	408	03	33	Repair/Service - Equipment	0	3,000	3,000		0	0.0%
2630	420	03	33	Miscellaneous Contractual	21,426	63,450	30,117	3	(33,333)	-52.5%
2630	461	03	33	Software - Instruct. - Aidable	33,902	36,138	53,456	4	17,318	47.9%

1. See Munsey Park footnote 1.
2. See footnote 2 for Munsey Park. 22-23 includes rotation of 1 desktop, 3 SmartBoards, 1 high-yield printer, 1 Touchpoint timeclock and 7 Lenovo laptops, and the purchase of 4 night vision cameras. 23-24 includes rotation of 12 desktops, 3 SmartBoards, 1 high yield printer, 4 Lenovo laptops, 46 Aruba wireless access points and a shared CCTV server. 24-25 rotation includes 3 Smartboard, 5 desktops, 36 Lenovo laptops and the addition of 1 LPR (License Plate Reader).
3. See Munsey Park footnote 3. 23-24 includes installation and licensing of 46 Aruba wireless access points. 23-24 and 24-25 includes continuation of switch support, firewall security, firewall monitoring, and managed print services.

				Actual	Budget	Proposed		\$ Variance	% Variance	
				Expenditures	23-24	Budget		24-25	24-25	
				22-23		24-25		vs.	vs.	
								23-24	23-24	
<b>A2630</b>	<b>COMPUTER AIDED INSTRUCTION</b>									
2630	491	03	33	BOCES Services	223,051	238,325	310,946	5	72,621	30.5%
2630	501	03	33	Supplies - Instructional	26,711	38,276	24,830	6	(13,446)	-35.1%
2630	560	03	33	Software - Non-Instructional	1,920	1,978	2,463	7	485	24.5%

- See Munsey Park footnote 4. Also includes Rosetta Stone software used in the World Languages Lab. 24-25 includes Discovery Ed and Albert IO.
- See Munsey Park footnote 5. Also includes NewsELA for use by students in English Language Arts. Increase reflects subscription usage through BOCES.
- Includes classroom printers, printer supplies, and computer and SmartBoard supplies. 22-23, 23-24, and 24-25 include the purchase of 74, 74 and 13 Chromebooks at the Middle School, respectively, including spares. 23-24 includes brackets and tokens for the installation of wireless access points.
- See Munsey Park footnote 7.

				Actual	Budget	Proposed		\$ Variance	% Variance	
				Expenditures	23-24	Budget		24-25	24-25	
				22-23		24-25		vs.	vs.	
								23-24	23-24	
<b>A2630</b>	<b>COMPUTER AIDED INSTRUCTION</b>									
<b>HIGH SCHOOL</b>				<b>\$850,467</b>	<b>\$1,109,032</b>	<b>\$965,501</b>		<b>(\$143,531)</b>	<b>-12.9%</b>	
2630	153	04	33	Salaries -Teachers-Computer - (.60, .60, .40, 0)	56,571	58,910	0	1	(58,910)	-100.0%
2630	154	04	33	Stipend - Teacher Specialist - Computer	3,126	3,157	0	1	(3,157)	-100.0%
2630	156	04	33	Salaries - Tchr. Assts.-Computers (0, 0, 0, 0)	0	0	0		0	0.0%
2630	169	04	33	Overtime TA/Clerical - Computer	0	0	0		0	0.0%
2630	207	04	33	Furniture and Furnishings	0	0	0	2	0	0.0%
2630	220	04	33	Equipment - Instructional	105,299	255,128	295,738	2	40,610	15.9%
2630	408	04	33	Repair/Service - Equipment	0	6,000	4,000	4	(2,000)	-33.3%
2630	416	04	33	Copier Lease - IT	0	0	0		0	0.0%
2630	420	04	33	Miscellaneous Contractual	60,282	141,196	71,436	3	(69,760)	-49.4%
2630	461	04	33	Software - Instruct. - Aidable	75,875	69,993	95,394	4	25,401	36.3%
2630	491	04	33	BOCES Services	378,965	442,674	335,369	5	(107,305)	-24.2%

- See Munsey Park footnote 1.
- See Munsey Park footnote 2. 22-23 includes rotation of 3 desktops, 7 SmartBoards, 3 high yield printers, 15 Lenovo laptops, 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, shared CCTV server, 25 desktops, 6 SmartBoards, 2 high yield printers, 2 3D printers, 8 Lenovos, 25 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. 24-25 includes the rotation of 48 desktops, 5 SmartBoards, 1 high yield printers, 105 Lenovo laptops, 26 laptops for STEM Lab A, 13 iMacs for the Art Lab and 2 non-interactive panels to replace older classroom projectors, 1 switch.
- 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 Stadium and Northwest field press boxes. 24-25 maintains licenses for access points, fastvue, switch support and mobile hotspots and MPS Konica-Minolta contract.
- 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 HS, Delta Math, & other titles. 24-25 includes Chem Draw, Bio Reader, Albert IO & Magma Math.
- 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. 24-25 continues the use of BOCES services while some software titles have been purchased directly from vendors.

								\$ Variance	% Variance	
				Actual Expenditures	Budget	Proposed Budget		24-25 vs. 23-24	24-25 vs. 23-24	
				22-23	23-24	24-25				
A2630	<b>COMPUTER AIDED INSTRUCTION</b>									
2630	501	04	33	Supplies - Instructional	166,670	128,134	158,784	6	30,650	23.9%
2630	560	04	33	Software - Non-Instructional	3,680	3,840	4,780	7	940	24.5%

6. Includes classroom printers, supplies, and computer and SmartBoard supplies. See Munsey Park footnote 6. 22-23, 23-24, and 24-25 include the purchase of 286, 295, and 291 Chromebooks, respectively, for grade 9, including spares. 23-24 included brackets and tokens for the installation of wireless access points.  
7. See Munsey Park footnote 7.

								\$ Variance	% Variance	
				Actual Expenditures	Budget	Proposed Budget		24-25 vs. 23-24	24-25 vs. 23-24	
				22-23	23-24	24-25				
A2630	<b>COMPUTER AIDED INSTRUCTION</b>									
NON-PUBLIC				\$8,211	\$12,500	\$12,500		\$0	0.0%	
2630	461	07	33	Software - Instructional - Aidable - NPS	8,211	12,500	12,500		0	0.0%

								\$ Variance	% Variance	
				Actual Expenditures	Budget	Proposed Budget		24-25 vs. 23-24	24-25 vs. 23-24	
				22-23	23-24	24-25				
A2630	<b>COMPUTER AIDED INSTRUCTION</b>									
DISTRICTWIDE				\$1,144,038	\$1,241,293	\$1,279,649		\$38,356	3.1%	
2630	151	99	33	Salaries - Director - Instr. Technology & Libraries (1.0, 1.0, 1.0, 1.0)	185,562	181,608	185,236	1	3,628	2.0%
2630	153	99	33	Salaries-Teacher-Student Data/Staff Developer (1.0, 1.0, 1.0, 1.0)	109,858	115,442	119,511		4,069	3.5%
2630	154	99	33	Stipend - Teacher Specialist - Computer	10,396	10,500	10,474		(26)	-0.2%
2630	161	99	33	Salaries - Clerical (2.0, 2.0, 2.0, 2.0)	104,021	116,414	120,955		4,541	3.9%
2630	169	99	33	Overtime - Computer TA/Clerical	1,157	0	0		0	0.0%
2630	177	99	33	Salaries - IT Specialist III (3.0, 3.0, 2.0, 3.0)	182,012	294,560	248,174	2	(46,386)	-15.7%
2630	220	99	33	Equipment - Instructional	73,923	0	51,880	3	51,880	100.0%
2630	400	99	33	Travel - District Related	0	1,000	1,000		0	0.0%
2630	401	99	33	Association Memberships	0	550	375		(175)	-31.8%
2630	416	99	33	Copier Lease	1,158	1,159	2,155		996	85.9%
2630	420	06	33	Miscellaneous Contractual - Administrative Building	0	0	0		0	0.0%
2630	420	99	33	Miscellaneous Contractual	199,644	215,749	239,845	4	24,096	11.2%
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.  
2. The District employs an Information Technology Manager and a Data Protection Officer. The IT Manager oversees 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. The Data Protection Officer oversees Ed-Law 2d compliance with respect to 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 re: Cyber Security position remains unfilled in 23-24 and is budgeted for 24-25.  
3. See footnote 2 for Munsey Park. 22-23 includes rotation of 23 desktops, 2 servers and 16 Lenovo laptops and the purchase of a MacBook Pro. There are no District-Wide equipment rotations scheduled in 23-24. 24-25 includes the rotation of 10 mobile devices for administrators/coordinators and the upgrade of our backup solution.

								\$ Variance	% Variance	
				Actual	Budget	Proposed		24-25	24-25	
				Expenditures	23-24	Budget		vs.	vs.	
				22-23	23-24	24-25		23-24	23-24	
A2630	<b>COMPUTER AIDED INSTRUCTION</b>									
2630	491	99	33	BOCES Services	235,905	244,946	258,425	5	13,479	5.5%
2630	503	99	33	Supplies - Non Instructional	11,135	22,723	17,484	6	(5,239)	-23.1%
2630	560	99	33	Software - Non Instructional	29,266	36,642	24,135	7	(12,507)	-34.1%

- 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 archiving 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 included upgrades to the District's email archiving and extraction system and to VMWare View. 22-23, 23-24, 24-25 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, 24-25 includes Mitel phone system software upgrade. The 24-25 budget includes the continuation of switch support, firewall security, firewall monitoring, and managed print services. Increase in 24-25 Misc. Contractual is due to the inclusion of a security maintenance contract fee which was waived in 23-24.
- 24-25 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 subscription 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 and 24-25 include e-rate charges related to the network expansion project at the Secondary School, for which the District will apply for reimbursement.
- Reflects printer and computer supplies. 23-24 increase reflects provision for MITEL replacement telephones and related parts, including wireless headsets. Reduction in 24-25 reflects actual expense experience.
- Includes EDGE Student Reporting system PLUS upgrade Goverlan Remote software, 380 in 22-23, 680 in 23-24 and 680 in 24-25 of Duo Multifactor Authentication licenses for greater cyber security protection, as well as PaperCut copying software in 23-24, which is eliminated in 24-25 due to the new copier lease, along with Privacy Ed software.

								\$ Variance	% Variance	
				Actual	Budget	Proposed		24-25	24-25	
				Expenditures	23-24	Budget		vs.	vs.	
				22-23	23-24	24-25		23-24	23-24	
A 2805	<b>ATTENDANCE</b>									
					\$0	\$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	0	10,300	10,300	1	0	0.0%

- Residency investigative services are obtained through BOCES.

								\$ Variance	% Variance	
				Actual	Budget	Proposed		24-25	24-25	
				Expenditures	23-24	Budget		vs.	vs.	
				22-23	23-24	24-25		23-24	23-24	
A2810	<b>PUPIL PERSONNEL SERVICES - GUIDANCE/SCHOOL COUNSELING SERVICE</b>									
					\$1,773,603	\$1,846,934	\$1,864,805		\$17,871	1.0%
				<b>DISTRICT</b>						
				<b>MUNSEY PARK</b>	\$146,835	\$151,200	\$152,286		\$1,086	0.7%

2810	153	01	28	Salaries - Instructional (Counselors ) (1.0, 1.0, 1.0, 1.0)	131,151	135,111	136,458	1	1,347	1.0%
2810	154	01	28	Stipend - School Counselors	3,900	3,939	3,978		39	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	455	600	400		(200)	-33.3%
2810	503	01	28	Supplies - Non-Instructional	79	300	200		(100)	-33.3%

- 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.
- Reflects District support for the Manhasset Coalition Against Substance Abuse, an ongoing important adjunct to the District's social and emotional well-being initiative.

				Actual	Budget	Proposed		\$ Variance	% Variance
				Expenditures	23-24	Budget		24-25	24-25
				22-23	23-24	24-25		vs.	vs.
								23-24	23-24
<b>SHELTER ROCK</b>				<b>\$161,463</b>	<b>\$161,626</b>	<b>\$162,716</b>		<b>\$1,090</b>	<b>0.7%</b>
2810	153	02	28 Salaries - Instruct. (Counselors ) (1.0, 1.0, 1.0, 1.0)	145,641	145,537	146,988	1	1,451	1.0%
2810	154	02	28 Stipend-School Counselors	3,900	3,939	3,978		39	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	440	600	300		(300)	-50.0%
2810	503	02	28 Supplies - Non-Instructional	233	300	200		(100)	-33.3%

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

				Actual	Budget	Proposed		\$ Variance	% Variance
				Expenditures	23-24	Budget		24-25	24-25
				22-23	23-24	24-25		vs.	vs.
								23-24	23-24
<b>MIDDLE SCHOOL</b>				<b>\$261,174</b>	<b>\$270,906</b>	<b>\$282,302</b>		<b>\$11,396</b>	<b>4.2%</b>
2810	153	03	28 Salaries - Instruct. (Counselors) (2.0, 2.0, 2.0, 2.0)	159,762	168,801	178,558		9,757	5.8%
2810	154	03	28 Stipend-Guidance/School Counselors	15,602	15,758	15,916		158	1.0%
2810	156	03	28 Salaries - Teacher Assistant -WLC(0, 0, 1.0, 1.0)	0	0	36,847	3	36,847	100.0%
2810	161	03	28 Salaries - Clerical (1.0, 1.0, .50, .50)	69,702	69,503	35,448	4	(34,055)	-49.0%
2810	416	03	28 Copier Lease	733	734	693		(41)	-5.6%
2810	420	03	28 Miscellaneous Contractual - (CASA)	12,150	11,250	11,250	1	0	0.0%
2810	491	03	28 BOCES Services	1,660	1,600	1,800	2	200	12.5%
2810	501	03	28 Supplies - Instructional	389	1,800	900		(900)	-50.0%
2810	502	03	28 Supplies - Copier	142	360	390		30	8.3%
2810	503	03	28 Supplies - Non-Instructional	1,034	1,100	500		(600)	-54.5%

1. See Munsey Park footnote 2.
2. Provision for translation services through BOCES for students and their families.
3. Reflects the reassignment of 1.0 FTE Teacher Assistant, previously funded through Special Education, to the Middle School Wellness Learning Center (WLC).
4. Decrease reflects reallocation of .5 FTE clerical staff to Middle School main office.

				Actual	Budget	Proposed		\$ Variance	% Variance
				Expenditures	23-24	Budget		24-25	24-25
				22-23	23-24	24-25		vs.	vs.
								23-24	23-24
<b>HIGH SCHOOL</b>				<b>\$947,018</b>	<b>\$1,037,500</b>	<b>\$1,054,631</b>		<b>\$17,131</b>	<b>1.7%</b>
2810	153	04	28 Salaries - Instruct. (Counselors) (6.0, 6.0, 6.0, 6.0)	784,546	806,487	832,042		25,555	3.2%
2810	154	04	28 Stipend - Guidance/School Counselors/AP Exams	46,806	59,874	47,748	1	(12,126)	-20.3%
2810	161	04	28 Salaries - Clerical (3.0, 3.0, 3.0, 3.0)	80,538	134,012	135,187		1,175	0.9%
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	2,154	4	(2,808)	-56.6%
2810	420	04	28 Miscellaneous Contractual - CASA/Translation Services	12,990	14,500	16,500	2	2,000	13.8%

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

				Actual Expenditures	Budget	Proposed Budget	\$ Variance	% Variance	
				22-23	23-24	24-25	24-25 vs. 23-24	24-25 vs. 23-24	
<b>A2810 PUPIL PERSONNEL SERVICES - GUIDANCE/SCHOOL COUNSELING SERVICE:</b>									
2810	491	04	28	BOCES Services	13,296	11,000	15,500 3	4,500	40.9%
2810	501	04	28	Supplies - Instructional	1,516	1,800	1,000	(800)	-44.4%
2810	502	04	28	Supplies - Copier	178	465	500	35	7.5%
2810	503	04	28	Supplies - Non Instructional	2,185	2,400	2,000	(400)	-16.7%

- See footnote 2, Munsey Park. In addition, provision is made for translation services through outside contractors for students and their families.
- Includes college tracking services, vocational assessments, technology support for Guidance systems and provision for translation services through BOCES for students and their families.
- Decrease reflects new Konica-Minolta Copier Lease contract, resulting in savings District-wide.

				Actual Expenditures	Budget	Proposed Budget	\$ Variance	% Variance	
				22-23	23-24	24-25	24-25 vs. 23-24	24-25 vs. 23-24	
<b>DISTRICTWIDE</b>				<b>\$257,112</b>	<b>\$225,702</b>	<b>\$212,870</b>	<b>(\$12,832)</b>	<b>-5.7%</b>	
2810	151	99	28	Salaries - Director (1.00, 1.00, 1.00, 1.00)	247,503	189,177	188,620 1	(557)	-0.3%
2810	400	99	28	Travel - District Related	0	1,000	500	(500)	-50.0%
2810	401	99	28	Association Memberships	1,505	1,500	1,500	0	0.0%
2810	415	99	28	Printing	150	900	400	(500)	-55.6%
2810	505	99	28	Professional Literature	79	125	50	(75)	-60.0%
2810	506	99	28	Meetings/Events	7,875	33,000	21,800 2	(11,200)	-33.9%

- See Note on Page 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. 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. 24-25 decrease reflects retirement of Assistant Superintendent for Student Services and reclassification to Executive Director for Student Services.
- 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 23-24 and 24-25 to return to conducting the exams at a previously used location that can properly handle the number of students and exams; the cost in 24-25 is reduced because of that change.

				Actual Expenditures	Budget	Proposed Budget	\$ Variance	% Variance	
				22-23	23-24	24-25	24-25 vs. 23-24	24-25 vs. 23-24	
<b>A 2815 PUPIL PERSONNEL SERVICES - HEALTH SERVICES <sup>1</sup></b>									
<b>DISTRICT</b>				<b>\$1,185,280</b>	<b>\$1,290,161</b>	<b>\$1,248,753</b>	<b>(\$41,408)</b>	<b>-3.2%</b>	
<b>MUNSEY PARK</b>				<b>\$150,069</b>	<b>\$165,785</b>	<b>\$166,898</b>	<b>\$1,113</b>	<b>0.7%</b>	
2815	161	01	70	Salaries - Clerical (1.0, 1.0, 1.0, 1.0)	33,512	35,439	36,517	1,078	3.0%
2815	163	01	70	Subs-Nurse	6,502	5,040	5,040	0	0.0%
2815	168	01	70	Salaries - Registered Nurses ( 2.0, 2.0, 2.0, 2.0)	106,190	116,806	120,341	3,535	3.0%
2815	169	01	70	Overtime - Nurses/Clerical	167	3,500	3,000 2	(500)	-14.3%
2815	503	01	70	Supplies - Non Instructional	3,699	5,000	2,000 3	(3,000)	-60.0%

- 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.
- 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. Decrease reflective of actual expenditures.
- Decrease reflective of actual and current expense levels.

				Actual	Budget	Proposed	\$ Variance	% Variance	
A 2815 PUPIL PERSONNEL SERVICES - HEALTH SERVICES				Expenditures	23-24	Budget	24-25	24-25	
				22-23	23-24	24-25	vs.	vs.	
				23-24	23-24	23-24	23-24	23-24	
<b>SHELTER ROCK</b>				<b>\$143,123</b>	<b>\$168,241</b>	<b>\$188,029</b>	<b>\$19,788</b>	<b>11.8%</b>	
2815	161	02	70	Salaries - Clerical (1.0, 1.0, 1.0, 1.0)	26,656	41,453	36,517	(4,936)	-11.9%
2815	163	02	70	Subs-Nurse	2,307	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)	110,972	114,048	141,472	27,424	24.0%
2815	169	02	70	Overtime - Nurses/Clerical	563	3,500	3,000	(500)	-14.3%
2815	204	02	70	Equipment - Health Office	0	0	0	0	0.0%
2815	503	02	70	Supplies - Non Instructional	2,626	4,200	2,000	(2,200)	-52.4%

1. See Munsey Park footnote 2.
2. 24-25 reflects reassignment of existing seasoned staff to Shelter Rock.

				Actual	Budget	Proposed	\$ Variance	% Variance	
A 2815 PUPIL PERSONNEL SERVICES - HEALTH SERVICES				Expenditures	23-24	Budget	24-25	24-25	
				22-23	23-24	24-25	vs.	vs.	
				23-24	23-24	23-24	23-24	23-24	
<b>MIDDLE SCHOOL</b>				<b>\$78,713</b>	<b>\$75,194</b>	<b>\$65,920</b>	<b>(\$9,274)</b>	<b>-12.3%</b>	
2815	161	03	70	Salaries-Clerical-Health Office (.33, .33, .33, .33)	15,708	15,046	15,713	667	4.4%
2815	163	03	70	Subs-Nurse	5,023	2,020	2,020	0	0.0%
2815	168	03	70	Salaries - Registered Nurses (.66, .66, .66, .66)	55,874	51,408	44,167	(7,241)	-14.1%
2815	169	03	70	Overtime Nurses/Clerical	1,481	2,520	2,020	(500)	-19.8%
2815	503	03	70	Supplies - Non Instructional	626	4,200	2,000	(2,200)	-52.4%

1. Decreases in 23-24 and 24-25 reflect retirements.
2. See Munsey Park footnote 2. Decrease reflects expense experience.

				Actual	Budget	Proposed	\$ Variance	% Variance	
A 2815 PUPIL PERSONNEL SERVICES - HEALTH SERVICES				Expenditures	23-24	Budget	24-25	24-25	
				22-23	23-24	24-25	vs.	vs.	
				23-24	23-24	23-24	23-24	23-24	
<b>HIGH SCHOOL</b>				<b>\$169,803</b>	<b>\$153,725</b>	<b>\$137,043</b>	<b>(\$16,682)</b>	<b>-10.9%</b>	
2815	161	04	70	Salaries -Clerical-Health Office (.67, .67, .67, .67)	46,915	30,547	31,903	1,356	4.4%
2815	163	04	70	Subs-Nurse	3,522	7,070	7,070	0	0.0%
2815	168	04	70	Salaries - Registered Nurses (1.34, 1.34, 1.34, 1.34)	112,467	104,373	89,672	(14,701)	-14.1%
2815	169	04	70	Overtime Nurses/Clerical	735	2,695	2,195	(500)	-18.6%
2815	416	04	70	Copier Lease - Health Office	1,540	1,540	1,203	(337)	-21.9%
2815	503	04	70	Supplies - Non Instructional	4,624	7,500	5,000	(2,500)	-33.3%

1. Decreases in 23-24 and 24-25 reflect retirements.
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.

				Actual	Budget	Proposed		\$ Variance	% Variance	
<b>A 2815 PUPIL PERSONNEL SERVICES - HEALTH SERVICES</b>				Expenditures	23-24	Budget		24-25	24-25	
				22-23	23-24	24-25		vs.	vs.	
								23-24	23-24	
<b>NON-PUBLIC</b>				<b>\$436,293</b>	<b>\$482,261</b>	<b>\$473,100</b>		<b>(\$9,161)</b>	<b>-1.9%</b>	
2815	163	07	70	Substitute Nurses	1,258	6,020	6,020	0	0.0%	
2815	168	07	70	Salaries - Registered Nurses - NPS (4.31, 4.31, 4.31, 4.31)	263,506	299,953	289,454	1	(10,499)	-3.5%
2815	169	07	70	Overtime Nurses/Clerical	63	2,872	2,372	2	(500)	-17.4%
2815	204	07	70	Equipment - Non Instructional	0	2,000	2,000	0	0.0%	
2815	440	07	99	Contract Therapists - Non Classified - NPS	76,088	66,950	66,950	3	0	0.0%
2815	491	07	70	BOCES Health Services - NPS	93,663	101,266	104,304	4	3,038	3.0%
2815	503	07	70	Supplies - Non-Instructional - NPS	1,716	3,200	2,000	5	(1,200)	-37.5%

1. Provision was 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. In 24-25, decrease reflects reassignment of existing staff to Shelter Rock.
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.

				Actual	Budget	Proposed		\$ Variance	% Variance	
<b>A 2815 PUPIL PERSONNEL SERVICES - HEALTH SERVICES</b>				Expenditures	23-24	Budget		24-25	24-25	
				22-23	23-24	24-25		vs.	vs.	
								23-24	23-24	
<b>DISTRICTWIDE</b>				<b>\$207,278</b>	<b>\$244,955</b>	<b>\$217,763</b>		<b>(\$27,192)</b>	<b>-11.1%</b>	
2815	151	99	36	Salaries-Director Health Services (.25, .25, .25, .25)	55,515	61,677	58,570	1	(3,107)	-5.0%
2815	153	99	60	Sal.- Inst'l (Home Tch, K-12) Summer	0	1,500	1,496		(4)	-0.3%
2815	153	99	69	Sal.- Instructional (Home Tch, K-12)	2,778	15,000	10,000	2	(5,000)	-33.3%
2815	167	99	70	Salaries - School Physicians	0	0	0	0	0	0.0%
2815	168	99	70	Salaries - Summer Nurse	0	0	0	0	0	0.0%
2815	168	99	70	Stipend Lead Nurse	5,210	5,262	5,328		66	1.3%
2815	204	99	70	Equipment - Non Instructional	2,536	9,800	5,000		(4,800)	-49.0%
2815	408	99	70	Repair/Service - Equipment	360	600	400		(200)	-33.3%
2815	420	99	70	Miscellaneous Contractual	62,782	36,011	36,651	5	640	1.8%
2815	438	99	70	Health Services - Other Districts	39,940	48,000	45,000	4	(3,000)	-6.3%
2815	443	99	69	Contract Teachers (Homebound)	8,053	25,000	20,000	2	(5,000)	-20.0%
2815	444	99	70	Student Accident Insurance	24,645	32,000	27,000	3	(5,000)	-15.6%

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. 24-25 decrease reflects retirement, to be replaced at a lower salary, and reclassification to Executive Director for Student Services.
2. Reflects the costs of instruction delivered in the hospital/home by staff teachers and contracted teachers because of illness, disciplinary or other reasons.
3. Student Accident Insurance covers potential District liabilities should a student be injured while attending school.
4. Includes cost of health services billed directly by other districts for Manhasset resident students attending non-public schools in those districts. Decrease reflects adjustment to actual expense experience.

A 2815 PUPIL PERSONNEL SERVICES - HEALTH SERVICES					Actual Expenditures	Budget	Proposed Budget		\$ Variance	% Variance
									24-25 vs. 23-24	24-25 vs. 23-24
					22-23	23-24	24-25			
2815	449	99	70	Contagious Disease Control	825	3,000	1,000		(2,000)	-66.7%
2815	491	99	69	BOCES Tutor Services - Hospital	1,434	3,605	3,713	2	108	3.0%
2815	491	99	70	BOCES Services	3,200	3,500	3,605	5	105	3.0%

5. Medical director services are contracted with a private practice. 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. These services continue in 23-24, and are projected for 24-25.

A 2820 PUPIL PERSONNEL SERVICES - PSYCHOLOGICAL SERVICES					Actual Expenditures	Budget	Proposed Budget		\$ Variance	% Variance
									24-25 vs. 23-24	24-25 vs. 23-24
					22-23	23-24	24-25			
				DISTRICT	\$1,077,525	\$1,216,759	\$1,271,331		\$54,572	4.5%
				MUNSEY PARK	\$192,054	\$196,317	\$205,435		\$9,118	4.6%
2820	153	01	29	Salaries - Instruct. Psychologists (1.50, 1.50, 1.50, 1.50)	183,320	186,901	195,936		9,035	4.8%
2820	154	01	29	Stipend - Psychologists	8,234	8,316	8,399		83	1.0%
2820	503	01	29	Supplies - Non Instructional	501	1,100	1,100		0	0.0%

A 2820 PUPIL PERSONNEL SERVICES - PSYCHOLOGICAL SERVICES					Actual Expenditures	Budget	Proposed Budget		\$ Variance	% Variance
									24-25 vs. 23-24	24-25 vs. 23-24
					22-23	23-24	24-25			
				SHELTER ROCK	\$188,885	\$191,653	\$200,297		\$8,644	4.5%
2820	153	02	29	Salaries - Instruct. Psychologists (1.50, 1.50, 1.50, 1.50)	179,752	182,237	190,798		8,561	4.7%
2820	154	02	29	Stipend - Psychologists	8,234	8,316	8,399		83	1.0%
2820	503	02	29	Supplies - Non Instructional	900	1,100	1,100		0	0.0%

A 2820 PUPIL PERSONNEL SERVICES - PSYCHOLOGICAL SERVICES					Actual Expenditures	Budget	Proposed Budget		\$ Variance	% Variance
									24-25 vs. 23-24	24-25 vs. 23-24
					22-23	23-24	24-25			
				MIDDLE SCHOOL	\$134,732	\$143,302	\$151,815		\$8,513	5.9%
2820	153	03	29	Salaries - Instruct. Psychologists (1.40, 1.40, 1.40, 1.40)	126,803	134,440	142,865		8,425	6.3%
2820	154	03	29	Stipend - Psychologists	7,685	7,762	7,850		88	1.1%
2820	503	03	29	Supplies - Non Instructional	244	1,100	1,100		0	0.0%

**A 2820 PUPIL PERSONNEL SERVICES - PSYCHOLOGICAL SERVICES**

				Actual	Budget	Proposed	\$ Variance	% Variance	
				Expenditures		Budget	24-25	24-25	
				22-23	23-24	24-25	vs.	vs.	
				23-24	23-24	23-24	23-24	23-24	
<b>HIGH SCHOOL</b>				<b>\$174,976</b>	<b>\$187,099</b>	<b>\$194,590</b>	<b>\$7,491</b>	<b>4.0%</b>	
2820	153	04	29	Salaries -Instruct. Psychologists (1.60, 1.60, 1.60, 1.60)	166,055	176,729	183,909	7,180	4.1%
2820	154	04	29	Stipend - Psychologists	8,782	8,870	8,981	111	1.3%
2820	503	04	29	Supplies - Non Instructional	139	1,500	1,700	200	13.3%

**A 2820 PUPIL PERSONNEL SERVICES - PSYCHOLOGICAL SERVICES**

				Actual	Budget	Proposed	\$ Variance	% Variance	
				Expenditures		Budget	24-25	24-25	
				22-23	23-24	24-25	vs.	vs.	
				23-24	23-24	23-24	23-24	23-24	
<b>NON-PUBLIC SCHOOLS</b>				<b>\$92,770</b>	<b>\$91,832</b>	<b>\$99,265</b>	<b>\$7,433</b>	<b>8.1%</b>	
2820	153	07	29	Salaries - Instruct. Psychologist - NPS (.60, .60, .60, .60)	70,542	73,506	76,097	2,591	3.5%
2820	154	07	29	Stipend - Psychologist - NPS	3,293	3,326	3,368	42	1.3%
2820	439	07	29	Clinical Exams	18,934	15,000	19,800	4,800	32.0%

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

**A 2820 PUPIL PERSONNEL SERVICES - PSYCHOLOGICAL SERVICES**

				Actual	Budget	Proposed	\$ Variance	% Variance	
				Expenditures		Budget	24-25	24-25	
				22-23	23-24	24-25	vs.	vs.	
				23-24	23-24	23-24	23-24	23-24	
<b>BOCES</b>				<b>\$1,188</b>	<b>\$92,336</b>	<b>\$105,600</b>	<b>\$13,264</b>	<b>14.4%</b>	
2820	491	08	29	BOCES Services	1,188	92,336	105,600	13,264	14.4%

1. 22-23, included 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. The 24-25 budget continues this program.

				Actual	Budget	Proposed		\$ Variance	% Variance	
<b>A 2820 PUPIL PERSONNEL SERVICES - PSYCHOLOGICAL SERVICES</b>				Expenditures	23-24	Budget		24-25	24-25	
				22-23		24-25		vs.	vs.	
								23-24	23-24	
<b>DISTRICTWIDE</b>				<b>\$292,921</b>	<b>\$314,220</b>	<b>\$314,329</b>		<b>\$109</b>	<b>0.0%</b>	
2820	153	99	29	Salaries - Instruct. Psych.(Initial CSE) (1.0, 1.0, 1.0, 1.0)	67,379	91,610	91,430	3	(180)	-0.2%
2820	153	99	29	Salaries - Instruct. Psych.(Pre-Sch.) (1.0, 1.0, 1.0, 1.0)	138,190	139,572	140,963		1,391	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	7,991	11,088	16,703		5,615	50.6%
2820	159	99	60	Salaries - Summer Evaluations	54,429	35,000	34,933	1	(67)	-0.2%
2820	204	99	29	Equipment - Non Instructional	312	1,550	1,000		(550)	-35.5%
2820	400	99	29	Travel - District Related	0	800	100		(700)	-87.5%
2820	420	99	29	Misc. Contractual - Psychological Testing	0	600	200		(400)	-66.7%
2820	439	99	29	Clinical Examinations	23,862	32,000	27,000	2	(5,000)	-15.6%
2820	503	99	29	Supplies - Non-Instructional	758	2,000	2,000		0	0.0%
2820	505	99	29	Professional Literature	0	0	0		0	0.0%

1. IDEA 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.

				Actual	Budget	Proposed		\$ Variance	% Variance	
<b>A 2825 PUPIL PERSONNEL SERVICES - SOCIAL WORKER SERVICES</b>				Expenditures	23-24	Budget		24-25	24-25	
				22-23		24-25		vs.	vs.	
								23-24	23-24	
<b>DISTRICT</b>				<b>\$474,076</b>	<b>\$478,151</b>	<b>\$484,835</b>		<b>\$6,684</b>	<b>1.4%</b>	
<b>MUNSEY PARK</b>				<b>\$81,148</b>	<b>\$69,912</b>	<b>\$73,355</b>		<b>\$3,443</b>	<b>4.9%</b>	
2825	153	01	29	Salaries-Instruct. Social Workers (1.0, 1.0, 1.0, 1.0)	81,148	68,912	72,855	2	3,943	5.7%
2825	503	01	29	Supplies - Instructional	0	1,000	500	1	(500)	-50.0%

				Actual	Budget	Proposed		\$ Variance	% Variance	
<b>A 2825 PUPIL PERSONNEL SERVICES - SOCIAL WORKER SERVICES</b>				Expenditures	23-24	Budget		24-25	24-25	
				22-23		24-25		vs.	vs.	
								23-24	23-24	
<b>SHELTER ROCK</b>				<b>\$147,698</b>	<b>\$152,353</b>	<b>\$153,362</b>		<b>1,009</b>	<b>0.7%</b>	
2825	153	02	29	Salaries-Instruct. Social Workers (1.0, 1.0, 1.0, 1.0)	147,698	151,353	152,862	2	1,509	1.0%
2825	503	02	29	Supplies - Instructional	0	1,000	500	1	(500)	-50.0%

				Actual	Budget	Proposed		\$ Variance	% Variance	
<b>A 2825 PUPIL PERSONNEL SERVICES - SOCIAL WORKER SERVICES</b>				Expenditures	23-24	Budget		24-25	24-25	
				22-23		24-25		vs.	vs.	
								23-24	23-24	
<b>MIDDLE SCHOOL</b>				<b>\$124,076</b>	<b>\$128,317</b>	<b>\$130,374</b>		<b>\$2,057</b>	<b>1.6%</b>	
2825	153	03	29	Salaries-Instruct. Social Workers (1.0, 1.0, 1.0, 1.0)	124,076	127,317	129,874	2	2,557	2.0%
2825	503	03	29	Supplies - Instructional	0	1,000	500	1	(500)	-50.0%

**A 2825 PUPIL PERSONNEL SERVICES - SOCIAL WORKER SERVICES**

						Actual Expenditures	Budget	Proposed Budget	\$ Variance	% Variance
						22-23	23-24	24-25	24-25 vs. 23-24	24-25 vs. 23-24
<b>HIGH SCHOOL</b>						<b>\$78,757</b>	<b>\$82,269</b>	<b>\$83,394</b>	<b>\$1,125</b>	<b>1.4%</b>
2825	153	04	29	Salaries-Instruct. Social Workers (1.0, 1.0, 1.0, 1.0)		78,757	81,269	82,894	1,625	2.0%
2825	503	04	29	Supplies - Instructional		0	1,000	500	(500)	-50.0%

**A 2825 PUPIL PERSONNEL SERVICES - SOCIAL WORKER SERVICES**

						Actual Expenditures	Budget	Proposed Budget	\$ Variance	% Variance
						22-23	23-24	24-25	24-25 vs. 23-24	24-25 vs. 23-24
<b>DISTRICTWIDE</b>						<b>\$42,396</b>	<b>\$45,300</b>	<b>\$44,350</b>	<b>(\$950)</b>	<b>-2.1%</b>
2825	151	99	29	Salaries - Director (.25, .25, .25, .25)		42,396	42,500	43,350	850	2.0%
2825	420	99	70	Miscellaneous Contractual		0	800	200	(600)	-75.0%
2825	503	99	70	Supplies - Non-Instructional		0	2,000	800	(1,200)	-60.0%

1. Provision is made for services and supplies to support the District's social and emotional learning initiative.
2. The Director for School Counseling responsibilities include District Social Workers, and .25 FTE and related salary are allocated here.

**A 2850 CO-CURRICULAR ACTIVITIES**

						Actual Expenditures	Budget	Proposed Budget	\$ Variance	% Variance
						22-23	23-24	24-25	24-25 vs. 23-24	24-25 vs. 23-24
<b>DISTRICT</b>						<b>\$650,017</b>	<b>\$593,280</b>	<b>\$606,303</b>	<b>\$13,023</b>	<b>2.2%</b>
<b>MUNSEY PARK</b>						<b>\$68,177</b>	<b>\$63,475</b>	<b>\$70,925</b>	<b>\$7,450</b>	<b>11.7%</b>
2850	123	01	56	Club Advisors		30,194	25,500	31,000	5,500	21.6%
2850	124	01	56	Missed Prep Period Coverage		188	1,250	1,200	(50)	-4.0%
2850	125	01	56	Chaperones		3,480	1,000	3,000	2,000	200.0%
2850	129	01	56	Concerts/Plays/Rehearsals		34,315	35,025	35,025	0	0.0%
2850	134	01	56	Detention		0	700	700	0	0.0%

1. Club stipends are adjusted to reflect 22-23 expense experience.
2. Increase based on projected usage and prior expense experience.

**A 2850 CO-CURRICULAR ACTIVITIES**

						Actual Expenditures	Budget	Proposed Budget	\$ Variance	% Variance
						22-23	23-24	24-25	24-25 vs. 23-24	24-25 vs. 23-24
<b>SHELTER ROCK</b>						<b>\$61,339</b>	<b>\$48,800</b>	<b>\$59,750</b>	<b>\$10,950</b>	<b>22.4%</b>
2850	123	02	56	Club Advisors		23,747	20,000	25,000	5,000	25.0%
2850	124	02	56	Missed Prep Period Coverage		4,371	1,250	1,200	(50)	-4.0%
2850	125	02	56	Chaperones		3,760	1,000	3,000	2,000	200.0%
2850	129	02	56	Concerts/Plays/Rehearsals		29,461	25,850	29,850	4,000	15.5%
2850	133	02	56	Cafeteria Duty		0	0	0	0	0.0%
2850	134	02	56	Detention		0	700	700	0	0.0%

- 1, 2. See Munsey Park footnotes 1 and 2.

A 2850 CO-CURRICULAR ACTIVITIES							\$ Variance % Variance				
							24-25	24-25			
							vs.	vs.			
							23-24	23-24			
							2023	2024			
							Actual Expenditures	Budget			
							2022	2023			
							Proposed Budget				
							2024				
<b>MIDDLE SCHOOL</b>							<b>\$80,016</b>	<b>\$70,823</b>	<b>\$81,030</b>	<b>\$10,207</b>	<b>14.4%</b>
2850	123	03	56	Club Advisors	27,750	18,700	28,200	1	9,500	50.8%	
2850	124	03	56	Missed Prep Period Coverage	13,298	5,350	5,350		0	0.0%	
2850	125	03	56	Chaperones	15,802	18,117	18,824		707	3.9%	
2850	129	03	56	Concerts/Plays/Rehearsals	22,929	26,871	26,871		0	0.0%	
2850	131	03	56	Proctoring	238	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%	

1. See Munsey Park footnote 1.

A 2850 CO-CURRICULAR ACTIVITIES							\$ Variance % Variance				
							24-25	24-25			
							vs.	vs.			
							23-24	23-24			
							2023	2024			
							Actual Expenditures	Budget			
							2022	2023			
							Proposed Budget				
							2024				
<b>HIGH SCHOOL</b>							<b>\$440,485</b>	<b>\$410,182</b>	<b>\$394,598</b>	<b>(\$15,584)</b>	<b>-3.8%</b>
2850	123	04	56	Club Advisors	154,145	148,375	156,175	1	7,800	5.3%	
2850	124	04	56	Missed Prep Period Coverage	92,796	31,600	21,600	3	(10,000)	-31.6%	
2850	125	04	56	Chaperones	31,969	38,784	34,400	2	(4,384)	-11.3%	
2850	129	04	56	Concerts/Plays/Rehearsals	76,294	91,623	87,623		(4,000)	-4.4%	
2850	131	04	56	Proctoring	80,027	93,550	88,550		(5,000)	-5.3%	
2850	133	04	56	Cafeteria Duty	0	0	0		0	0.0%	
2850	134	04	56	Detention	5,254	6,250	6,250		0	0.0%	

- 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. The current agreement expires June 30, 2024.
- Decrease reflects expense experience.
- Missed prep period coverage reflects use of staff teachers in place of substitute teachers. Offsets are included in the budget for substitute teachers. In the last several years, it has become increasingly difficult to secure substitute teachers.

A2855 PUPIL PERSONNEL SERVICES - INTERSCHOLASTIC ATHLETICS							\$ Variance % Variance				
							24-25	24-25			
							vs.	vs.			
							23-24	23-24			
							2023	2024			
							Actual Expenditures	Budget			
							2022	2023			
							Proposed Budget				
							2024				
<b>DISTRICT</b>							<b>\$1,885,408</b>	<b>\$1,939,945</b>	<b>\$2,022,051</b>	<b>\$82,106</b>	<b>4.2%</b>
<b>MIDDLE SCHOOL</b>							<b>\$442,371</b>	<b>\$479,540</b>	<b>\$514,106</b>	<b>\$34,566</b>	<b>7.2%</b>
2855	151	03	39	Salaries - Director Athletics (.25 .25, .25, .25)	41,250	41,869	49,725		7,856	18.8%	
2855	153	03	39	Salaries - Lead Teachers (.40, .40, .40, .40)	47,568	49,246	52,722		3,476	7.1%	
2855	154	03	39	Stipend - Lead Teacher	5,210	5,262	5,315		53	1.0%	
2855	157	03	39	Stipend - Game Supv./Equip. Mgr.	25,389	42,525	42,525		0	0.0%	
2855	158	03	39	Stipend - Coaching	200,341	200,000	220,000	1	20,000	10.0%	

1. The roster of coaches in 22-23 and 23-24 is maintained in 24-25, and budget reflects expense experience.

							\$ Variance	% Variance	
<b>A2855 PUPIL PERSONNEL SERVICES - INTERSCHOLASTIC ATHLETICS</b>				Actual	Budget	Proposed	24-25	24-25	
				Expenditures	23-24	Budget	vs.	vs.	
				22-23	23-24	24-25	23-24	23-24	
2855	161	03	39	Salaries - Clerical (.66, .66, .66, .66)	41,351	29,636	30,595	959	3.2%
2855	201	03	39	Equipment - Instructional	214	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	668	700	700	0	0.0%
2855	408	03	39	Repair/Service - Equipment	4,737	13,000	13,000	2	0.0%
2855	416	03	70	Copier Lease	590	591	694	103	17.4%
2855	420	03	39	Miscellaneous Contractual	31,539	33,974	33,974	3	0.0%
2855	491	03	39	BOCES Services-Officials/Fees	38,300	41,817	43,936	4	5.1%
2855	501	03	39	Supplies-Instructional	1,943	10,000	10,000	0	0.0%
2855	503	03	39	Supplies - Non Instructional	3,272	5,000	5,000	0	0.0%

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.

							\$ Variance	% Variance	
<b>A2855 PUPIL PERSONNEL SERVICES - INTERSCHOLASTIC ATHLETICS</b>				Actual	Budget	Proposed	24-25	24-25	
				Expenditures	23-24	Budget	vs.	vs.	
				22-23	23-24	24-25	23-24	23-24	
<b>HIGH SCHOOL</b>				<b>\$1,443,037</b>	<b>\$1,460,405</b>	<b>\$1,507,945</b>	<b>\$47,540</b>	<b>3.3%</b>	
2855	151	04	39	Salaries - Director Athletics (.50, .50, .50, .50)	91,630	83,738	99,450	15,712	18.8%
2855	157	04	39	Stipend - Game Supv./Equip. Mgr.	210,109	208,300	211,425	1	1.5%
2855	158	04	39	Stipend - Coaching	735,043	729,705	746,705	2	2.3%
2855	161	04	39	Salaries - Clerical (1.34, 1.34, 1.34, 1.34)	84,713	60,168	62,117	9	3.2%
2855	169	04	39	Overtime - Clerical	793	0	0	0	0.0%
2855	201	04	39	Equipment - Instructional	14,562	31,800	31,800	3	0.0%
2855	400	04	39	Travel - District Related	7,413	13,000	13,000	4	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	13,712	26,000	26,000	5	0.0%
2855	416	04	70	Copier Lease	1,180	1,181	1,328	147	12.4%

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, 23-24 and 24-25.
2. The roster of coaches in 23-24 is maintained in 24-25, 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	Budget	Proposed			
					Expenditures		Budget			
					22-23	23-24	24-25			
2855	420	04	39	Miscellaneous Contractual	81,607	90,167	90,167	6	0	0.0%
2855	437	04	39	Student Participation Fees	22,760	21,000	21,000	7	0	0.0%
2855	491	04	39	BOCES Services-Officials/Fees	114,435	116,396	126,003	8	9,607	8.3%
2855	501	04	39	Supplies-Instructional	55,671	69,850	69,850		0	0.0%
2855	503	04	39	Supplies - Non Instructional	8,073	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 was obtained through BOCES, and budgeted funds are reflected 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, beginning in 23-24, HUDL video services. The 24-25 budget maintains these services.

**TOTAL 2000 INSTRUCTION, INCL. SPECIAL EDUCATION** **57,800,212    59,871,072    61,804,104    \$1,933,032    3.23%**

**A 5510 DISTRICT TRANSPORTATION**

							\$ Variance % Variance				
							24-25	24-25			
							vs.	vs.			
							23-24	23-24			
							24-25	23-24			
							24-25	23-24			
<b>DISTRICT</b>							<b>\$5,524,972</b>	<b>\$5,815,929</b>	<b>\$5,704,656</b>	<b>(\$111,273)</b>	<b>-1.9%</b>
<b>TRANSPORTATION OFFICE</b>							<b>\$199,790</b>	<b>\$202,214</b>	<b>\$209,382</b>	<b>\$7,168</b>	<b>3.5%</b>
5510	160	06	71	Salaries-Non Certific. Administrator (1.0, 1.0, 1.0, 1.0)	120,500	122,400	124,848	1	2,448	2.0%	
5510	161	06	71	Salaries - Transportation - Clerical (1.0, 1.0, 1.0, 1.0)	68,651	71,198	74,567		3,369	4.7%	
5510	163	06	71	Substitutes - Transportation Dept.	0	0	0		0	0.0%	
5510	169	06	71	Transportation Overtime	4,979	2,000	2,000	2	0	0.0%	
5510	415	06	71	Printing	451	1,013	1,013	3	0	0.0%	
5510	416	06	71	Copier Lease	803	803	2,154	4	1,351	168.2%	
5510	503	06	71	Supplies - Non Instructional	156	300	300		0	0.0%	
5510	560	06	71	Software - Transfinder School Transportation System	4,250	4,500	4,500		0	0.0%	

1. See NOTE on page 1.
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. Expense reflects new Konica-Minolta Managed Print Services agreement.

**A 5540 CONTRACTED TRANSPORTATION**

							\$ Variance % Variance				
							24-25	24-25			
							vs.	vs.			
							23-24	23-24			
							24-25	23-24			
							24-25	23-24			
<b>Actual Expenditures</b>							<b>\$5,325,182</b>	<b>\$5,608,032</b>	<b>\$5,489,591</b>	<b>(\$118,441)</b>	<b>-2.1%</b>
<b>Budget</b>							<b>23-24</b>	<b>24-25</b>	<b>1</b>	<b>2</b>	<b>3</b>
5540	331	06	71	Contract Trans. In District - Home to School	2,943,451	3,156,189	3,024,565	2	(131,624)	-4.2%	
5540	332	06	71	Contract Trans. New Bus Rtes - Home to School	0	92,493	92,493		0	0.0%	
5540	333	06	71	Contract Trans. Out of Dist. - Home to School	1,951,418	1,899,577	1,895,534	2	(4,043)	-0.2%	
5540	334	06	71	Contract Trans - Athletic Trips	357,364	380,362	393,994	2	13,632	3.6%	
5540	335	06	60	Contract Trans - Summer School	6,554	6,980	7,227	3	247	3.5%	

1. The District issued a Request for Proposals (RFP) to secure necessary transportation services (home to school, athletics, field trips and summer) on a multi-year basis, commencing with 2023-24 and thereafter. The RFP was issued in April 2023 and was structured to obtain pricing for each of one year, three year, or five year alternatives. Through their vote on the 2023-24 budget on May 16, 2023, the Manhasset UFSD voters approved the award of a three-year transportation contract for the 2023-24, 2024-25, and 2025-26 school years. This budget reflects the estimated costs of the second year of a 3-year contract.
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 23-24, the District transports 266 eligible students to 31 locations, and 2,627 eligible students to Manhasset Public Schools. 23-24 reflects the costs of 3 vans necessary to transport special education students to their anticipated out of district placements, including schools not utilized in prior years. The reduction in 24-25 resulted when these 3 vans were no longer needed due to route consolidation and reduction in the number of locations to which transportation was needed.
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.

							\$ Variance	% Variance	
<b>A 5540 CONTRACTED TRANSPORTATION</b>				Actual Expenditures	Budget	Proposed Budget	24-25 vs. 23-24	24-25 vs. 23-24	
				22-23	23-24	24-25			
5540	336	01	71	Contract Trans - Field Trips - MP	7,326	10,194	8,078	(2,116)	-20.8%
5540	336	02	71	Contract Trans - Field Trips - SR	7,268	9,498	8,013	(1,485)	-15.6%
5540	336	03	71	Contract Trans - Field Trips - MS	0	0	0	0	0.0%
5540	336	04	71	Contract Trans - Field Trips - HS	29,750	19,277	32,799	13,522	70.1%
5540	336	99	25	Contract Trans - Field Trips - AMD - Academic Competitions	22,052	30,962	24,313	(6,649)	-21.5%
5540	336	99	27	Contract Trans - Field Trips - Special Education - Life Skills	0	2,500	2,575	75	3.0%

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 24-25 to reflect expense experience, and the results of the RFP.

							\$ Variance	% Variance	
<b>A 5550 PUBLIC TRANSPORTATION</b>				Actual Expenditures	Budget	Proposed Budget	23-24 vs. 22-23	23-24 vs. 22-23	
				22-23	23-24	24-25			
				\$0	\$5,683	\$5,683	\$0	0.0%	
5550	337	06	71	Public Transportation	0	5,683	5,683	0	0.0%

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

							\$ Variance	% Variance	
<b>A 5581 BOCES TRANSPORTATION</b>				Actual Expenditures	Budget	Proposed Budget	24-25 vs. 23-24	24-25 vs. 23-24	
				22-23	23-24	24-25			
				\$0	\$0	\$0	\$0	0.0%	
5581	491	06	71	BOCES Transportation	0	0	0	0	0.0%

<b>TOTAL 5000 TRANSPORTATION</b>				<b>\$5,524,972</b>	<b>\$5,815,929</b>	<b>\$5,704,656</b>	<b>(\$111,273)</b>	<b>-1.9%</b>
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**A 9000 EMPLOYEE BENEFITS**

				Actual	Budget	Proposed		\$ Variance	% Variance	
				Expenditures	23-24	Budget		24-25	24-25	
				22-23		24-25		vs.	vs.	
								23-24	23-24	
				\$25,265,419	\$26,987,971	\$28,228,271		\$1,240,300	4.6%	
9000	810	99	99	Employees' Retirement System	1,146,749	1,112,450	1,392,565	1	280,115	25.2%
9000	820	99	99	Teachers' Retirement System	4,629,919	4,566,056	4,716,779	1	150,723	3.3%
9000	830	99	99	Social Security - Employer Portion	4,017,026	4,085,565	4,295,033	2	209,468	5.1%
9000	840	99	99	Workers Compensation - Tail Claims	63,921	30,000	30,000	3	0	0.0%
9000	840	99	99	Workers Compensation - Nassau County Cooperative	393,182	352,630	363,158	3	10,528	3.0%
9000	845	99	99	Life Insurance Premiums	39,725	42,000	42,000		0	0.0%
9000	850	99	99	Unemployment Insurance	47,000	20,000	20,000		0	0.0%
9000	855	99	99	MEA & MASA Trust Contribution	366,294	378,412	382,980	4	4,568	1.2%
9000	856	99	99	Employee Assistance Program	9,030	9,030	9,030		0	0.0%
9000	857	99	99	Annuity Management	2,688	3,500	3,500		0	0.0%
9000	859	99	99	Medicare Reimbursement	1,487,783	1,500,000	1,550,000	5	50,000	3.3%
9000	860	99	99	Health Insurance - Admin. Fees	21,913	27,500	31,500		4,000	14.5%
9000	861	99	99	Dental Insurance	50,716	70,000	70,000		0	0.0%
9000	864	99	99	Health Insurance Buy Back	290,702	335,500	364,033	7	28,533	8.5%
9000	870	99	99	Health Insurance - Active	8,819,734	9,870,059	9,567,723	6	(302,336)	-3.1%
9000	871	99	99	Health Insurance - COBRA	(116,921)	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 10.97% in 22-23, 12.10% in 23-24, and 14.66% in 24-25. The ARC for the Teachers Retirement System ("TRS") for certificated personnel approximates 10.29% in 22-23, 9.76% in 23-24, and 10.02% in 24-25. 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 an increase in the ERS ARC, which increases in 24-25 by over 20%.
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. In addition, effective January 1, 2024, the maximum salary cap subject to FICA was raised from \$118,500 in 16-17 to \$168,220 in 24-25, 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 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.
5. Medicare reimbursement is impacted by a Federal law effective January 1, 2007, whereby beneficiaries with adjusted gross incomes of >\$103,000 (or > \$206,000 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 24-25 budget reflects actual expense experience in 23-24. In 07-08, Medicare reimbursement was \$356,079.

					Actual Expenditures	Budget	Proposed Budget		\$ Variance	% Variance
					22-23	23-24	24-25		24-25 vs. 23-24	24-25 vs. 23-24
<b>A 9000</b>	<b>EMPLOYEE BENEFITS</b>									
9000	872	99	99	Health Insurance - Retired	4,048,077	4,585,269	5,389,970	6	804,701	17.5%
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	(52,118)	0	0		0	0.0%

6. The Family Health insurance premiums increased 2.8% in 2019, -1.0% in 2020, 2.7% in 2021, 12.7% in 2022, 14.9% in 2023, and 6.0% in 2024. The assumed increase for 2025 is 7.0%. The 24-25 blended rate used for the 24-25 budget represents an actual 6.0% increase in 2024 and an assumed increase of 7.23% in 2025. Rates for retirees (Medicare - 2) changed by -6.1% in 2019, -2.9% in 2020, 0.6% in 2021, 0.2% in 2022, 11.9% in 2023, and 20.6% in 2024. The assumed increase for 2025 is 7%. The 24-25 rate represents an actual 20.6% increase in 2024 and an average of 4.73% for 2025. The volatility of increases in health insurance premiums can significantly impact the budget, as was the case in 22-23, 23-24, and again in 24-25. Decrease reflects reduction in active employee staffing budgeted for 24-25.
7. 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	Budget	Proposed Budget		\$ Variance	% Variance
					22-23	23-24	24-25		24-25 vs. 23-24	24-25 vs. 23-24
9760	700	99	99	Interest	71,700	82,000	206,000	1	124,000	151.2%

1. Tax anticipation notes are issued in anticipation of the receipt of property tax revenues. In 22-23, the District borrowed \$9 million and incurred interest expense of \$73,500 exclusive of premium of \$1,800 at a net rate of 3.41%. The TAN was prepaid in 22-23. In 23-24, the District borrowed \$7 million at a net rate of 3.62%, with a repayment date of June 21, 2024. The 24-25 budget assumes borrowings of \$7 million, with a similar rate and payback period to 23-24. Interest revenue offsets a portion of the 24-25 increase in interest expense.

<b>TOTAL 9760 TAX ANTICIPATION NOTES</b>					<b>\$71,700</b>	<b>\$82,000</b>	<b>\$206,000</b>		<b>\$124,000</b>	<b>151.2%</b>
<b>TOTAL 9000 UNDISTRIBUTED</b>					<b>\$25,337,119</b>	<b>\$27,069,971</b>	<b>\$28,434,271</b>		<b>\$1,364,300</b>	<b>5.0%</b>

**A 9900 INTERFUND TRANSFERS**

					Actual	Budget	Proposed	\$ Variance	% Variance	
					Expenditures	23-24	Budget	24-25	vs.	
					22-23	23-24	24-25	23-24	23-24	
					\$4,088,573	\$4,234,315	\$4,503,480	\$269,165	6.4%	
9950	901	99	99	Transfer to Special Aid	188,078	225,000	200,000	1	(25,000)	-11.1%
9950	902	99	99	Transfer to Debt Service: <sup>2</sup>						
				Public Library Principal Refunded June 2019	750,000	785,000	830,000		45,000	5.7%
				Public Library Interest Refunded June 2019	276,500	238,125	197,750		(40,375)	-17.0%
				School District Principal Refunded May 2016	1,160,000	0	0		0	0.0%
				School District Interest Refunded May 2016	58,000	0	0		0	0.0%
				Principal-Energy Performance Contract Refunded 2012	271,620	271,620	0		0	0.0%
				Interest - Energy Performance Contract Refunded 2012	4,034	4,034	0		0	0.0%
				Principal-Energy Performance Contract 2023	0	0	311,410		311,410	100.0%
				Interest-Energy Performance Contract 2023	0	0	45,651		45,651	100.0%
				School District Principal - Issued May 2016	335,000	340,000	345,000		5,000	1.5%
				School District Interest - Issued May 2016	131,569	124,869	118,069		(6,800)	-5.4%
				School District Principal - Issued December 2016	265,000	270,000	275,000		5,000	1.9%
				School District Interest - Issued December 2016	146,919	138,894	130,719		(8,175)	-5.9%
				School District Principal - Issued June 2017	245,000	245,000	250,000		5,000	2.0%
				School District Interest - Issued June 2017	114,331	109,432	104,531		(4,901)	-4.5%
				School District Principal - Issued September 2018	50,000	50,000	55,000		5,000	0.0%
				School District Interest - Issued September 2018	15,350	12,850	10,350		(2,500)	-19.5%
				School District BAN II - Anticipated Interest April 2025	0	0	1,000,000	2	1,000,000	0.0%
				School District Principal - Anticipated Issuance May 2023	0	700,000	0		(700,000)	0.0%
				School District Interest - Anticipated Issuance May 2023	0	664,491	0		(664,491)	100.0%
				School District BAN I - Anticipated Interest August 2024	0	0	550,000	2	550,000	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 bond issuances or Bond Anticipation Notes to fund the second phase of projects expected to continue in 24-25, and the estimated first payment due in August 2024 and April 2025 is reflected in the 24-25 budget at an assumed net interest cost of 4.10%. Bond Anticipation Note interest must be paid from the General Fund.

<b>A9900 INTERFUND TRANSFERS</b>					Actual	Budget	Proposed	\$ Variance	% Variance
					Expenditures	23-24	Budget	24-25	vs.
					22-23	23-24	24-25	23-24	23-24
9950	903	99	99	Transfer to Capital Projects Fund	0	0	0	0	0.0%
9950	906	99	90	Transfer to Cafeteria Fund	77,172	55,000	80,000	3	25,000 45.5%
9950	907	99	90	Transfer to Repair Reserve	0	0	0	4	0 0.0%

3. 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, 7.33% of our students qualified for free or reduced meals; in 23-24 that figure is 9.04%. This is a 268% 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. The increase in 24-25 is due to the increased cost for said subsidies.

<b>TOTAL 9900 INTERFUND TRANSFERS</b>					<b>\$4,088,573</b>	<b>\$4,234,315</b>	<b>\$4,503,480</b>	<b>\$269,165</b>	<b>6.4%</b>
<b>GRAND TOTAL GENERAL FUND</b>					<b>\$103,926,656</b>	<b>\$107,733,004</b>	<b>\$111,286,207</b>	<b>\$3,553,203</b>	<b>3.30%</b>