# PORT CHESTER - RYE UFSD



## 2025-2026

## ADOPTED BUDGET

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# PORT CHESTER-RYE UFSD
# 113 BOWMAN AVENUE
# PORT CHESTER, NY 10573

## Board of Education

| | |
|---|---|
| Chrissie Onofrio | President |
| Roberto Dominguez | Vice President |
| Sharon Burke | Trustee |
| Dr. Joanne Ferrara | Trustee |
| George Ford | Trustee |

## Central Staff

| | |
|---|---|
| Dr. Aurelia Henriquez | Superintendent of Schools |
| Dr. Colleen Carroll | Deputy Superintendent |
| Dr. Tina Wilson | Assistant Superintendent Curriculum |
| Philip G. Silano | Assistant Superintendent Business |
| Cathy Maggi | District Clerk |

# Our District

The vision of the Port Chester-Rye Union Free School District, Success for Every Student, has been internalized by every teacher, administrator, and staff member.

We work tirelessly every day to ensure student success. The educational programs and services offered to our students reflect a quest for scholastic excellence combined with respect and concern for the worth and development of individual students.

The Port Chester-Rye Union Free School District is the proud recipient of its two National Blue-Ribbon School of Excellence Awards. Port Chester Middle School was honored in 2005 and John F. Kennedy Elementary School in 2010.

Half of Port Chester High School students successfully complete at least one Honors, Advanced Placement (AP), or college-level course. Since 2013, the high school has been authorized to offer the International Baccalaureate (IB) Diploma Program and is one of a few accredited high schools to do so in Westchester County. Besides over a dozen IB courses, students can choose among 15 Advanced Placement and multiple Honors-level courses. There is open enrollment for Honors, AP, and IB courses. Students at PCHS also have an opportunity to engage in a strong STEM program, programming, and computer science as well as coding and robotics. In recent years, about 90% of graduates went on to college or other institutions. Finally, 90 candidates qualified for a Seal of Biliteracy in 2022.

Participation in interscholastic athletics is high, with one in three high school students participating in at least one sport. The high school also boasts an award-winning marching band among its array of extracurricular and athletic offerings, along with multiple honor societies in Math, Science, Music, Art, English, Theater, and Languages.

At Port Chester Middle School, there is a strong Social Emotional Learning (SEL) focus on educating the whole child, STEM programming and accelerated course offerings. The school is organized by academies. Unique program offerings include: a Community School Model, Spanish enrichment programs, a planetarium with a nationally trained educator, and more.

The elementary programs include Dual Language and bilingual programs, Balanced Literacy philosophy, robust bilingual classroom libraries, teachers dedicated specifically for science, music, art, technology and enrichment programs, and full-day Kindergarten.

Across the district, new initiatives include progressive classrooms with flexible seating, coding, robotics, and a 1:1 Chromebook ratio.

In our Universal Pre-K program, children learn to build social, emotional, and academic skills that prepare them for kindergarten. A dual-language pre-K program is also available.

# BUDGET HIGHLIGHTS

| | 2024-15 Approved Budget | 2025-26 Adopted Budget | Change $ | Change % |
|---|---|---|---|---|
| **Total Budget** | **$147,538,047** | **$154,467,000** | **$6,928,953** | **4.70%** |
| **Tax Levy** | **$73,304,896** | **$73,304,896** | **$0** | **0.00%** |
| **Homestead Tax Rate (per $1,000 of assessed value)** | **$13.03** | **$12.99** | **($0.04)** | **-0.31%** |
| **Non-Homestead Tax Rate (per $1,000 of assessed value)** | **$20.43** | **$18.77** | **($1.66)** | **-8.13%** |

# TOTAL STAFFING CHANGES

| Total | 2024-2025 Proposed Budget | 2025-2026 Proposed Budget | Change |
|---|---|---|---|
| Teachers | 399.20 | 407.75 | 8.55 |
| Teaching Assistants | 32.07 | 32.67 | 0.60 |
| Guidance/Psychologists/Social Workers | 40.00 | 36.00 | (4.00) |
| Teacher Aides/Monitors | 146.00 | 155.42 | 9.42 |
| Custodial/Maintenance Staff | 48.00 | 49.00 | 1.00 |
| Nurses | 10.00 | 11.00 | 1.00 |
| Clerical Staff | 48.00 | 48.00 | - |
| Administration | 30.00 | 31.00 | 1.00 |
| | 753.27 | 770.84 | 17.57 |

# ADOPTED BUDGET

| Components of Budget Changes | 2024-2025 Budget | 2025-2026 Proposed Budget | Increase (Decrease) | | Proportion of Total Growth |
|---|---|---|---|---|---|
| Salaries | $72,587,234 | $75,846,621 | $3,259,387 | 4.49% | 47.04% |
| Benefits | 30,831,604 | 32,634,031 | 1,802,427 | 5.85% | 26.01% |
| Tuition out of district | 9,821,068 | 9,792,796 | (28,272) | -0.29% | -0.41% |
| Transfer to Capital | 8,435,412 | 8,435,412 | 0 | 0.00% | 0.00% |
| Debt Service | 5,974,469 | 5,974,469 | 0 | 0.00% | 0.00% |
| Transportation | 4,834,122 | 5,252,650 | 418,528 | 8.66% | 6.04% |
| Contractual | 4,538,464 | 4,870,463 | 331,999 | 7.32% | 4.79% |
| Building & Grounds | 4,042,661 | 4,402,661 | 360,000 | 8.91% | 5.20% |
| BOCES Services | 3,848,315 | 4,633,198 | 784,883 | 20.40% | 11.33% |
| Supplies | 1,384,737 | 1,384,737 | 0 | 0.00% | 0.00% |
| Textbooks, Library, Software | 617,061 | 617,061 | 0 | 0.00% | 0.00% |
| Equipment | 347,900 | 347,900 | 0 | 0.00% | 0.00% |
| Transfers to Other Funds | 275,000 | 275,000 | 0 | 0.00% | 0.00% |
| | $147,538,047 | $154,466,999 | $6,928,952 | 4.70% | 100.00% |

# GENERAL FUND AT A GLANCE

| | 2024-25 Proposed Budget | 2025-26 Proposed Budget | Budget to Budget Difference $ | % |
|---|---|---|---|---|
| 100 Salaries | $72,587,234 | $75,846,621 | $3,259,387 | 4.49% |
| 200 Equipment | 347,900 | 347,900 | 0 | 0.00% |
| 400 Purchased Services | 27,701,691 | 29,568,830 | 1,867,139 | 6.74% |
| 450 Materials and Supplies | 1,384,737 | 1,384,737 | 0 | 0.00% |
| 800 Benefits | 30,831,604 | 32,634,031 | 1,802,427 | 5.85% |
| 600-700 Debt Service | 5,974,469 | 5,974,469 | 0 | 0.00% |
| 900 Interfund Transfers | 8,710,412 | 8,710,412 | 0 | 0.00% |
| Total | $147,538,047 | $154,467,000 | $6,928,953 | 4.70% |
| | | | | |
| Tax Levy | 73,304,896 | 73,304,896 | 0 | 0.00% |
| | | | | |
| ASSESSED VALUATION | | | | |
| Homestead | 2,960,363,605 | 3,100,234,289 | 139,870,684 | 4.72% |
| Non-Homestead | 1,699,427,338 | 1,760,872,022 | 61,444,684 | 3.62% |
| | | | | |
| ESTIMATED TAX RATE per $1,000 | | | $ CHG | % CHG |
| Homestead | 13.03 | 12.99 | (0.04) | -0.31% |
| Non-Homestead | 20.43 | 18.77 | (1.66) | -8.13% |

# COMMUNITY PROFILE

Port Chester is a wonderfully diverse suburban community bordering Connecticut and the Long Island Sound, approximately 27 miles from Manhattan. Westchester Airport, Metro-North Railroad, the Bee-Line Bus Service, and major highways serve the community. The village of two square miles and 28,749 residents is a former manufacturing center that is now home to a commercial rebirth centered on a multi-million-dollar development and expansion of its downtown and harbor areas. The village features diverse dining experiences and the historic Capitol Theatre.

The Port Chester High School is the flagship of the district and is an institution that students and staff are proud to call home. Located on a 20-acre campus on the border of the villages of Port Chester and Rye Brook in Westchester County, New York, the school has provided quality education to students since 1932.

The district mission, through an active partnership among community, parents, staff, and students, is to develop responsible and self-sufficient citizens who value cultural diversity, are creative and adaptable, and possess the self- esteem, motivation, and skills to continue individual growth, think critically, and communicate effectively.

The district's general fund budget includes the costs of operating its facilities comprised of 578,483 square feet of buildings.

| School Building | Year Built Plus Additions | Building Square Footage |
|---|---|---|
| **John F Kennedy** | **1953, 2016** | **51,968** |
| **King Street** | **1953, 2016** | **62,977** |
| **Park Avenue** | **1929, 2016** | **55,039** |
| **Thomas Edison** | **1890** | **58,126** |
| **Port Chester Middle School** | **1965** | **150,569** |
| **Port Chester High School** | **1929, 2016** | **199,804** |

# HISTORICAL INFORMATION

| | | | HOMESTEAD | | | NON-HOMESTEAD | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FISCAL YEAR | BUDGET | TAX LEVY | Tax Rate (per $1,000) | Change $ | Change % | Tax Rate (per $1,000) | Change $ | Change % | State Aid | State Aid % change | State Aid to Budget | Tax Levy to Budget |
| 2025-26 | 154,467,000 | 73,304,896 | 12.99 | $(0.04) | -0.31% | 18.77 | $(1.66) | -8.13% | 75,691,297 | 13.64% | 49.00% | 47.46% |
| 2024-25 | 147,538,047 | 73,304,896 | 13.03 | 0.05 | 0.39% | 20.43 | (0.45) | -2.16% | 66,609,078 | 2.00% | 45.15% | 49.69% |
| 2023-24 | 142,895,880 | 71,802,118 | 12.98 | (0.34) | -2.55% | 20.88 | (0.65) | -3.02% | 65,300,582 | 25.67% | 45.70% | 50.25% |
| 2022-23 | 125,982,994 | 69,778,540 | 13.32 | (1.56) | -10.48% | 21.53 | 2.19 | 11.34% | 51,962,976 | 25.13% | 41.25% | 55.39% |
| 2021-22 | 116,509,250 | 69,778,540 | 14.88 | (1.50) | -9.15% | 19.34 | (3.59) | -15.67% | 41,526,013 | 29.96% | 35.64% | 59.89% |
| 2020-21 | 109,405,243 | 68,383,322 | 16.38 | 0.08 | 0.46% | 22.93 | (0.72) | -3.05% | 31,952,999 | 18.87% | 29.21% | 62.50% |
| 2019-20 | 103,739,596 | 66,533,227 | 16.30 | 0.31 | 1.94% | 23.65 | 1.23 | 5.47% | 26,880,269 | -7.21% | 25.91% | 64.13% |
| 2018-19 | 97,227,468 | 63,100,817 | 15.99 | (0.25) | -1.54% | 22.42 | (0.50) | -2.20% | 28,970,273 | 9.62% | 29.80% | 64.90% |
| 2017-18 | 96,074,468 | 61,936,368 | 16.24 | (0.10) | -0.63% | 22.93 | (0.84) | -3.52% | 26,428,466 | 19.45% | 27.51% | 64.47% |
| 2016-17 | 92,111,720 | 61,463,145 | 16.35 | (1.62) | -9.01% | 23.77 | (0.87) | -3.53% | 22,124,257 | 2.90% | 24.02% | 66.73% |
| 2015-16 | 91,718,860 | 61,207,549 | 17.97 | 0.05 | 0.27% | 24.64 | 0.25 | 1.02% | 21,499,807 | 7.24% | 23.44% | 66.73% |
| 2014-15 | 88,420,278 | 60,573,723 | 17.92 | (0.15) | -0.83% | 24.39 | 1.34 | 5.81% | 20,047,528 | 14.35% | 22.67% | 68.51% |
| 2013-14 | 85,186,834 | 58,303,592 | 18.07 | 2.13 | 13.37% | 23.05 | 1.47 | 6.80% | 17,532,447 | 6.94% | 20.58% | 68.44% |
| 2012-13 | 81,320,560 | 56,725,495 | 15.94 | 1.47 | 10.16% | 21.58 | 2.01 | 10.26% | 16,394,076 | 5.35% | 20.16% | 69.76% |
| 2011-12 | 79,555,725 | 55,232,642 | 14.47 | 1.83 | 14.45% | 19.57 | 1.84 | 10.36% | 15,562,169 | 2.39% | 19.56% | 69.43% |
| 2010-11 | | | 12.64 | | | 17.73 | | | 15,199,169 | | | |

## PORT CHESTER-RYE UFSD

## COMPARED TO OTHER WESTCHESTER SCHOOL DISTRICTS

### Per Pupil Cost

| DISTRICTS | COUNTY | 2019-20 ACTUAL | PERCENT INCREASE | 2020-21 ACTUAL | PERCENT INCREASE | 2021-22 PROJECTED | PERCENT INCREASE |
|---|---|---|---|---|---|---|---|
| ARDSLEY | W | 28,244 | -1.1% | 29,508 | 4.5% | 31,054 | 5.2% |
| BEDFORD | W | 33,548 | 11.5% | 37,219 | 10.9% | 35,644 | -4.2% |
| BYRAM HILLS | W | 40,976 | 12.1% | 40,451 | -1.3% | 40,790 | 0.8% |
| CHAPPAQUA | W | 39,443 | 31.6% | 35,718 | -9.4% | 36,377 | 1.8% |
| CROTON-HARMON | W | 29,259 | 10.2% | 30,376 | 3.8% | 32,037 | 5.5% |
| EASTCHESTER | W | 26,598 | 4.8% | 27,040 | 1.7% | 29,164 | 7.9% |
| HARRISON | W | 32,309 | | 33,073 | 2.4% | 34,704 | 4.9% |
| HASTINGS | W | 29,651 | 9.2% | 31,235 | 5.3% | 32,688 | 4.7% |
| IRVINGTON | W | 34,836 | 7.1% | 36,649 | 5.2% | 37,964 | 3.6% |
| LAKELAND | W | 30,462 | 15.0% | 28,222 | -7.4% | 30,277 | 7.3% |
| MAMARONECK | W | 24,295 | 3.6% | 24,890 | 2.4% | 26,863 | 7.9% |
| MT PLEASANT | W | 32,431 | 9.5% | 33,194 | 2.4% | 35,348 | 6.5% |
| OSSINING | W | 25,641 | 9.0% | 26,402 | 3.0% | 28,364 | 7.4% |
| PEEKSKILL | W | 25,727 | 21.7% | 26,747 | 4.0% | 28,256 | 5.6% |
| PORT CHESTER - RYE | W | 19,928 | 4.5% | 22,201 | 11.4% | 24,726 | 11.4% |
| RYE CITY | W | 27,127 | 13.3% | 29,584 | 9.1% | 32,196 | 8.8% |
| RYE NECK | W | 25,379 | 6.8% | 27,479 | 8.3% | 29,636 | 7.8% |
| SCARSDALE | W | 32,488 | 6.1% | 34,893 | 7.4% | 35,921 | 2.9% |
| SOMERS | W | 32,436 | 14.6% | 32,830 | 1.2% | 34,694 | 5.7% |
| WHITE PLAINS | W | 30,141 | 6.6% | 29,343 | -2.6% | 33,011 | 12.5% |
| YORKTOWN | W | 27,402 | 1.1% | 29,568 | 7.9% | 29,635 | 0.2% |

## PORT CHESTER-RYE UFSD

## COMPARED TO OTHER WESTCHESTER SCHOOL DISTRICTS

| DISTRICTS | COUNTY | TRUE TAX RATE | | | |
|---|---|---|---|---|---|
| | | 2020-21 | 2021-22 | % CHANGE | 21-22 RANK |
| ARDSLEY | W | 20.96 | 21.56521 | 2.87% | 5 |
| BEDFORD | W | 16.62 | 18.67 | 12.30% | 14 |
| BYRAM HILLS | W | 15.72 | 16.32 | 3.83% | 23 |
| CHAPPAQUA | W | 20.69 | 21.14 | 2.17% | 7 |
| CROTON-HARMON | W | 18.00 | 17.97 | -0.17% | 18 |
| EASTCHESTER | W | 15.52 | 16.17 | 4.19% | 24 |
| HARRISON | W | 12.13 | 12.83 | 5.71% | 31 |
| HASTINGS | W | 19.92 | 20.63 | 3.55% | 8 |
| IRVINGTON | W | 19.33 | 20.13 | 4.11% | 10 |
| LAKELAND | W | 20.09 | 19.97 | -0.58% | 11 |
| MAMARONECK | W | 13.32 | 13.67 | 2.60% | 30 |
| MT PLEASANT | W | 17.78 | 17.77 | -0.06% | 20 |
| OSSINING | W | 22.49 | 22.02 | -2.10% | 4 |
| PEEKSKILL | W | 19.49 | 17.85 | -8.43% | 19 |
| PORT CHESTER - RYE | W | 17.28 | 15.26 | -11.71% | 28 |
| RYE CITY | W | 10.01 | 10.42 | 4.13% | 32 |
| RYE NECK | W | 15.55 | 15.44 | -0.71% | 27 |
| SCARSDALE | W | 15.04 | 16.10 | 7.09% | 26 |
| SOMERS | W | 18.07 | 18.19 | 0.63% | 16 |
| WHITE PLAINS | W | 17.26 | 17.36 | 0.59% | 22 |
| YORKTOWN | W | 18.89 | 22.33 | 18.17% | 3 |

## ENROLLMENT PROJECTIONS

| 2025-26 Enrollment Projection | | | | | |
|---|---|---|---|---|---|
| | **Edison** | **JFK** | **King** | **Park** | **Total** |
| **Grade K** | | | | | |
| Enrolled | 47 | 106 | 54 | 57 | 264 |
| Sections | 3 | 5 | 3 | 3 | 14 |
| Average | 16 | 21 | 18 | 19 | 18 |
| **Grade 1** | | | | | |
| Enrolled | 47 | 106 | 54 | 57 | 264 |
| Sections | 3 | 5 | 3 | 3 | 14 |
| Average | 16 | 21 | 18 | 19 | 18 |
| **Grade 2** | | | | | |
| Enrolled | 56 | 119 | 54 | 59 | 288 |
| Sections | 3 | 5 | 3 | 3 | 14 |
| Section Average | 19 | 24 | 18 | 20 | 20 |
| **Grade 3** | | | | | |
| Enrolled | 67 | 114 | 68 | 83 | 332 |
| Sections | 2 | 5 | 3 | 3 | 13 |
| Average | 34 | 23 | 23 | 28 | 27 |
| **Grade 4** | | | | | |
| Enrolled | 50 | 127 | 72 | 72 | 321 |
| Sections | 3 | 5 | 3 | 3 | 14 |
| Average | 17 | 25 | 24 | 24 | 23 |
| **Grade 5** | | | | | |
| Enrolled | 66 | 125 | 59 | 66 | 316 |
| Sections | 3 | 5 | 3 | 4 | 15 |
| Average | 22 | 25 | 20 | 17 | 21 |
| **Special Ed** | | | | | |
| Enrolled | 20 | 21 | 38 | 38 | 117 |
| Sections | 2 | 2 | 4 | 4 | 12 |
| Average | 10 | 11 | 10 | 10 | 10 |
| **Total Elementary** | | | | | |
| Enrolled | 353 | 718 | 399 | 432 | 1,902 |
| Sections | 19 | 32 | 22 | 23 | 96 |
| Average | 19 | 22 | 18 | 19 | 20 |

| October 2024 BEDS Day Enrollment | | | | | |
|---|---|---|---|---|---|
| | **Edison** | **JFK** | **King** | **Park** | **Total** |
| **Grade K** | | | | | |
| Enrolled | 47 | 106 | 54 | 57 | 264 |
| Sections | 3 | 5 | 3 | 3 | 14 |
| Average | 16 | 21 | 18 | 19 | 18 |
| **Grade 1** | | | | | |
| Enrolled | 56 | 119 | 54 | 59 | 288 |
| Sections | 3 | 5 | 3 | 3 | 14 |
| Average | 19 | 24 | 18 | 20 | 20 |
| **Grade 2** | | | | | |
| Enrolled | 67 | 114 | 68 | 83 | 332 |
| Sections | 2 | 5 | 3 | 3 | 13 |
| Average | 34 | 23 | 23 | 28 | 27 |
| **Grade 3** | | | | | |
| Enrolled | 50 | 127 | 72 | 72 | 321 |
| Sections | 3 | 5 | 3 | 3 | 14 |
| Average | 17 | 25 | 24 | 24 | 23 |
| **Grade 4** | | | | | |
| Enrolled | 66 | 125 | 59 | 66 | 316 |
| Sections | 3 | 5 | 3 | 4 | 15 |
| Average | 22 | 25 | 20 | 17 | 21 |
| **Grade 5** | | | | | |
| Enrolled | 58 | 135 | 58 | 81 | 332 |
| Sections | 3 | 5 | 3 | 3 | 14 |
| Average | 19 | 27 | 19 | 27 | 23 |
| **Special Ed** | | | | | |
| Enrolled | 20 | 21 | 38 | 38 | 117 |
| Sections | 2 | 2 | 4 | 4 | 12 |
| Average | 10 | 11 | 10 | 10 | 10 |
| **Total Elementary** | | | | | |
| Enrolled | 364 | 747 | 403 | 456 | 1,970 |
| Sections | 19 | 32 | 22 | 23 | 96 |
| Average | 19 | 23 | 18 | 20 | 21 |

## ENROLLMENT PROJECTIONS (Cont.)

| 2025-26 Enrollment Projection | |
|---|---|
| **Middle School** | |
| Grade 6 | 345 |
| Grade 7 | 308 |
| Grade 8 | 286 |
| Special Ed | 14 |
| Total MS | 953 |
| **High School** | |
| Grade 9 | 318 |
| Grade 10 | 420 |
| Grade 11 | 404 |
| Grade 12 | 391 |
| Special Ed | 15 |
| Total HS | 1,548 |
| District Total w/o UPK | 4,403 |
| UPK | 210 |
| District Total w/ UPK | 4,613 |

| October 2024 BEDS Day Enrollment | |
|---|---|
| **Middle School** | |
| Grade 6 | 344 |
| Grade 7 | 311 |
| Grade 8 | 290 |
| Special Ed | 14 |
| Total MS | 959 |
| **High School** | |
| Grade 9 | 402 |
| Grade 10 | 367 |
| Grade 11 | 374 |
| Grade 12 | 388 |
| Special Ed | 18 |
| Total HS | 1,549 |
| | 4,478 |
| | 189 |
| | 4,667 |

## EDUCATIONAL PROGRAM

The district offers programs for students in grades kindergarten through grade 12 and a Universal Pre-K Program. The School District has four Elementary Schools, one Middle School and one High School.

### District-wide

Port Chester School District programs and services reflect a quest for scholastic excellence combined with respect and concern for the worth and development of individual students. The District Mission — **"Success for Every Student"** — has been internalized by every educator, and all are focused on practices that enhance student learning and make school compelling. Port Chester High School is one of only a handful of public high schools in Westchester to offer the prestigious International Baccalaureate Diploma program in addition to Advanced Placement courses. Typically, about 95% of graduates go on to college, having completed a rigorous course of study and taking part in sports, music, theater, or a variety of clubs and organizations. Port Chester Middle School and the John F. Kennedy Elementary School are National Blue-Ribbon Schools of Excellence. Our schools offer interesting, challenging coursework and multiple types of arts and cultural enrichment to educate the whole child. Our first-rate music and arts programs, state-of-the-art science facilities, and firsthand experiences such as living history days allow all students to experience the joys of learning.

Port Chester's teachers are dedicated to reaching diverse learners, with an instructional program focused on supporting individual student progress. Our schools abound in technology, and we teach coding and programming as well as online citizenship. We also champion "full-service *C*ommunity *S*chooling," integrating academics, youth development, family support, health and social services and community development. Our students benefit from the diverse racial, ethnic, cultural, educational, and socioeconomic backgrounds of the school population. Some families have lived in the district for generations, while many others have only recently immigrated to the United States. This cultural diversity enriches the school community and the educational environment.

### Elementary Program

Four Elementary Schools serve students in grades K-5 in a Community School model and offer a variety of creative programs that instill a love of learning in students. While each school has a distinct culture, all offer the same challenging curriculum. District-wide, heavy emphasis is placed on literacy and math skills in the early years, and students participate in a grade-appropriate, hands-on, inquiry-based science program. All elementary schools offer rigorous bilingual and dual language programs, including a K-5 dual language program at Park Avenue School. Edison School is a National School of Character. King Street School was recognized as a High Performing/Gap Closing School by the New York State Education Department. The Kennedy School is

a National Blue-Ribbon School with a math, science, and technology focus. Both Edison and JFK have school gardens. The schools take full advantage of the many resources available here in Westchester. These include partnerships with IBM and PepsiCo for student mentoring and programs in computing and science. A unique artist-in-residence program enables students to interact with professional artists in a variety of activities — singing, painting, sculpting, dancing, acting and storytelling. Class trips enhance the learning experience by connecting the classroom to the "real" world at large. After-school programs provide both academic support and enrichment. For faculty professional development, we team with Manhattanville College and Pace University. Students are assigned to elementary schools under the Community School model by neighborhood zones.

- Full-day Kindergarten
- Emphasis on literacy and math skills
- Age-appropriate, hands-on inquiry-based science program
- Dual language and bilingual programs
- Digital literacy computerized instruction
- K-5 Character Education program
- Artist-in-residence program
- Enrichment and after-school programs offer students the opportunity to explore science, arts, drama, computer coding and academic support.
- Full-service Community Schools, with health centers on site and dental services.

**Middle School Program**

A National Blue-Ribbon School of Excellence serving students in sixth - eighth grade, Port Chester Middle School has a long-standing tradition of excellence. Our exceptional faculty and staff, supportive parents, and conscientious students allow us to create a solid educational and nurturing environment in which learning, and the personal growth of each student are given the highest priority.

Our students are offered a range of academic experiences including foreign language instruction, physical sciences taught in our unique Planetarium, hands-on experimental science courses in state-of-the-art science labs, and accelerated English, math, and science strands for gifted students. Our rigorous middle school curriculum is supplemented with living history days, school trips to theaters, historic sites, and cities such Washington, D.C., and an overnight science-based team building trip to Club

Getaway. We also have instituted an exchange program with a middle school near Madrid, Spain. Character Education plays a significant role in our school. Our students and faculty have given much time and resources to many successful community service projects. Finally, most of our middle school students are active in the extra-curricular life of our school and take advantage of diverse activities. Students participate in band and orchestra, drama, choral groups, sports teams, astronomy and other clubs and groups. An after-school program also provides a range of academic support and enrichment activities.

**High School Program**

Students at Port Chester High School select from a range of options including International Baccalaureate, Advanced Placement and Honors courses. They are supported by professionals who value the importance of academic achievement and are dedicated to ensuring all students reach their potential in a positive and supportive learning environment. Port Chester High School is one of only a handful of public high schools in Westchester to be IB-certified. About 95% of graduates are college-bound each year, attending such schools as Boston University, Columbia, Harvard, Lehigh, NYU, Penn State, Princeton, University of Delaware, the U.S. military academies and SUNY colleges and universities.

**Advanced Placement, International Baccalaureate, Honors, and College Coursework**

Last year, over one-third of the student body successfully completed at least one Advanced Placement, Honors, or college-level course offered through partnerships with bodies of higher education. In addition, students have the option of pursuing an International Baccalaureate (IB) Diploma or taking individual IB courses. Enrollment in accelerated courses is open to students who have the desire to participate and the background, skills, and potential to be successful.

**Co-Curricular and Athletic Activities**

Port Chester High School recognizes the educational value of student participation in the life of the school. A range of clubs is available and is designed to meet our students' school-related interests and needs. We offer opportunities for students to develop and grow through participation in numerous co-curricular and athletic activities. Students can challenge their potential and broaden themselves in art, choir, theater, journalism, student government and a multitude of activities. About a third of our students participate in at least one sport. We offer a full interscholastic boy and girls' sports program at the modified, junior and varsity levels.

**Arts**

Our district was honored with the 2025 and 2024 NAMM Foundation Award - Best Communities for Music Education. Our theater students have also made us proud with their recent wins: ESAG Student Director Award, ESAG Honorary Mention Actor in a Drama, ESAG Honorary Mention Actor in a Drama, NYSTEA Student Award for Excellence in Theatre - Acting, NYSTEA Student Award for Excellence in Theatre - Technical, and Metro Awards Nomination Outstanding Performance by a Stage Crew.

## DISTRICT STAFFING LEVELS

| Thomas A. Edison Elementary School | 2024-2025 Proposed Budget | 2025-2026 Proposed Budget | Change |
|---|---|---|---|
| Teachers | 40.90 | 40.05 | (0.85) |
| Teaching Assistants | 3.00 | 4.00 | 1.00 |
| Guidance/Psychologists/Social Workers | 3.00 | 2.00 | (1.00) |
| Teacher Aides/Monitors | 21.00 | 19.00 | (2.00) |
| Custodial/Maintenance Staff | 4.00 | 4.00 | - |
| Nurses | 1.00 | 1.00 | - |
| Clerical Staff | 2.00 | 1.00 | (1.00) |
| Administration | 2.00 | 2.00 | - |
| | 76.90 | 73.05 | (3.85) |

| John F. Kennedy | 2024-2025 Proposed Budget | 2025-2026 Proposed Budget | Change |
|---|---|---|---|
| Teachers | 65.10 | 68.50 | 3.40 |
| Teaching Assistants | 4.40 | 4.00 | (0.40) |
| Guidance/Psychologists/Social Workers | 4.00 | 4.00 | - |
| Teacher Aides/Monitors | 24.00 | 22.00 | (2.00) |
| Custodial/Maintenance Staff | 5.00 | 5.00 | - |
| Nurses | 2.00 | 2.00 | - |
| Clerical Staff | 3.00 | 3.00 | - |
| Administration | 3.00 | 3.00 | - |
| | 110.50 | 111.50 | 1.00 |

## DISTRICT STAFFING LEVELS

| King Street | 2024-2025 Proposed Budget | 2025-2026 Proposed Budget | Change |
|---|---|---|---|
| Teachers | 42.50 | 43.45 | 0.95 |
| Teaching Assistants | - | 2.00 | 2.00 |
| Guidance/Psychologists/Social Workers | 3.50 | 4.00 | 0.50 |
| Teacher Aides/Monitors | 18.72 | 23.72 | 5.00 |
| Custodial/Maintenance Staff | 4.00 | 4.00 | - |
| Nurses | 1.00 | 1.00 | - |
| Clerical Staff | 2.00 | 2.00 | - |
| Administration | 2.00 | 2.00 | - |
| | 73.72 | 82.17 | 8.45 |

| Park Avenue | 2024-2025 Proposed Budget | 2025-2026 Proposed Budget | Change |
|---|---|---|---|
| Teachers | 41.70 | 45.15 | 3.45 |
| Teaching Assistants | 2.00 | 2.00 | - |
| Guidance/Psychologists/Social Workers | 4.50 | 4.00 | (0.50) |
| Teacher Aides/Monitors | 20.00 | 23.00 | 3.00 |
| Custodial/Maintenance Staff | 4.00 | 4.00 | - |
| Nurses | 1.00 | 1.00 | - |
| Clerical Staff | 2.00 | 2.00 | - |
| Administration | 2.00 | 2.00 | - |
| | 77.20 | 83.15 | 5.95 |

## DISTRICT STAFFING LEVELS

| Port Chester Middle School | 2024-2025 Proposed Budget | 2025-2026 Proposed Budget | Change |
|---|---|---|---|
| Teachers | 94.80 | 91.00 | (3.80) |
| Teaching Assistants | 8.00 | 6.00 | (2.00) |
| Guidance/Psychologists/Social Workers/sp | 9.00 | 9.00 | - |
| Teacher Aides/Monitors | 28.28 | 29.50 | 1.22 |
| Custodial/Maintenance Staff | 7.00 | 8.00 | 1.00 |
| Nurses | 2.00 | 3.00 | 1.00 |
| Clerical Staff | 7.00 | 8.00 | 1.00 |
| Administration | 4.00 | 4.00 | - |
| | 160.08 | 158.50 | (1.58) |

| Port Chester High School | 2024-2025 Proposed Budget | 2025-2026 Proposed Budget | Change |
|---|---|---|---|
| Teachers | 113.20 | 113.60 | 0.40 |
| Teaching Assistants | 14.67 | 11.67 | (3.00) |
| Guidance/Psychologists/Social Workers | 12.00 | 12.00 | - |
| Teacher Aides/Monitors | 34.00 | 31.20 | (2.80) |
| Custodial/Maintenance Staff | 10.00 | 10.00 | - |
| Nurses | 2.00 | 2.00 | - |
| Clerical Staff | 9.00 | 9.00 | - |
| Administration | 4.00 | 4.00 | - |
| | 198.87 | 193.47 | (5.40) |

## DISTRICT STAFFING LEVELS

| District-Wide | 2024-2025 Proposed Budget | 2025-2026 Proposed Budget | Change |
|---|---|---|---|
| Central Registration-Residency | 1.00 | 6.00 | 5.00 |
| Teaching Speech | - | 3.00 | 3.00 |
| Guidance/Psychologists/Social Workers/S | 4.00 | 1.00 | (3.00) |
| Teacher Aides/Monitors | - | 7.00 | 7.00 |
| Custodial/Maintenance Staff | 14.00 | 14.00 | - |
| Nurses | 1.00 | 1.00 | - |
| Clerical Staff | 23.00 | 23.00 | - |
| Administration | 13.00 | 14.00 | 1.00 |
| | 56.00 | 69.00 | 13.00 |

| Total | 2024-2025 Proposed Budget | 2025-2026 Proposed Budget | Change |
|---|---|---|---|
| Teachers | 399.20 | 407.75 | 8.55 |
| Teaching Assistants | 32.07 | 32.67 | 0.60 |
| Guidance/Psychologists/Social Workers | 40.00 | 36.00 | (4.00) |
| Teacher Aides/Monitors | 146.00 | 155.42 | 9.42 |
| Custodial/Maintenance Staff | 48.00 | 49.00 | 1.00 |
| Nurses | 10.00 | 11.00 | 1.00 |
| Clerical Staff | 48.00 | 48.00 | - |
| Administration | 30.00 | 31.00 | 1.00 |
| | 753.27 | 770.84 | 17.57 |

# REVENUE SUMMARY

| | | 2023-24 | 2024-25 | | 2025-26 | Budget to Budget | |
|---|---|---|---|---|---|---|---|
| Account | Description | Actual Revenue | Budget | Estimated Revenue | Proposed Budget | Change $ | Change % |
| A 1001 | REAL PROPERTY TAXES & STAR | 71,623,750 | 73,304,896 | 73,304,896 | 73,304,896 | 0 | 0.00% |
| A 1081 | PILOTS | 663,894 | 617,807 | 1,256,936 | 617,807 | 0 | 0.00% |
| A 1120 | COUNTY SALES TAX | 3,704,721 | 3,500,000 | 3,797,000 | 3,500,000 | 0 | 0.00% |
| A 1311 | DAY SCHOOL TUITION | 0 | 0 | 0 | 0 | 0 | 0.00% |
| A 1489 | OTHER CHARGES - SERVICES | 17,384 | 18,000 | 12,000 | 18,000 | 0 | 0.00% |
| A 2280 | HEALTH SERVICES | 12,551 | 10,000 | 16,500 | 10,000 | 0 | 0.00% |
| A 2304 | SHARED TRANSPORTATION SERVICES | 70,296 | 30,000 | 30,000 | 30,000 | 0 | 0.00% |
| A 2401 | INTEREST | 1,031,987 | 500,000 | 550,000 | 500,000 | 0 | 0.00% |
| A 2410 | RENTAL OF REAL PROPERTY | 365,150 | 225,000 | 300,000 | 225,000 | 0 | 0.00% |
| A 2440 | RENTAL OTHER | 9,775 | 20,000 | 20,000 | 20,000 | 0 | 0.00% |
| A 2655 | MINOR SALES, OTHER | 0 | 0 | 0 | 0 | 0 | 0.00% |
| A 2680 | INSURANCE RECOVERIES | 0 | 0 | 0 | 0 | 0 | 0.00% |
| A 2690 | OTHER COMPENSATION FOR LOSS | 5,110 | 0 | 3,624 | 0 | 0 | 0.00% |
| A 2701 | REFUND OF PRIOR YEAR - BOCES | 744,365 | 200,000 | 225,000 | 200,000 | 0 | 0.00% |
| A 2703 | REFUND OF PRIOR YEAR EXPENSES | 18,705 | 75,000 | 200,000 | 75,000 | 0 | 0.00% |
| A 2770 | UNCLASSIFIED REVENUE | 166,340 | 125,000 | 125,000 | 125,000 | 0 | 0.00% |
| A 3101 | STATE AID | 66,078,561 | 66,609,078 | 66,609,078 | 75,691,297 | 9,082,219 | 13.64% |
| A 4601 | MEDICAID | 135,359 | 150,000 | 125,000 | 150,000 | 0 | 0.00% |
| A 4286 | FEDERAL AID | 0 | | 0 | | | |
| A 5031 | FUND BALANCE | 0 | 2,153,266 | 0 | 0 | (2,153,266) | -100.00% |
| | | 144,647,948 | 147,538,047 | 146,575,034 | 154,467,000 | 6,928,953 | 4.70% |

# BUDGET SUMMARY BY FUNCTION

| Function | 2023 - 24 Expenditures | 2024 - 25 Approved Budget | 2024 - 25 Projected Expenditures | 2025 - 26 Adopted Budget | Budget to Budget Change $ | Budget to Budget Change % |
|---|---|---|---|---|---|---|
| 1010 Board of Education | $24,903 | $34,400 | $30,362 | $34,400 | $0 | 0.00% |
| 1040 District Clerk | 51 | 20,400 | 100 | 20,400 | 0 | 0.00% |
| 1060 District Meeting | 21,720 | 35,800 | 33,073 | 35,800 | 0 | 0.00% |
| 1240 Chief School Administrator | 458,773 | 463,979 | 469,754 | 480,612 | 16,633 | 3.58% |
| 1310 Business Administration | 773,384 | 889,507 | 904,082 | 887,246 | (2,261) | -0.25% |
| 1320 Auditing | 70,970 | 69,750 | 80,625 | 69,750 | 0 | 0.00% |
| 1325 Treasurer | 130,000 | 133,900 | 127,940 | 144,200 | 10,300 | 7.69% |
| 1380 Fiscal Agent Fee | 11,100 | 2,500 | 4,700 | 2,500 | 0 | 0.00% |
| 1420 Legal | 228,835 | 225,000 | 225,000 | 225,000 | 0 | 0.00% |
| 1430 Personnel | 259,345 | 287,001 | 287,088 | 280,641 | (6,360) | -2.22% |
| 1460 Records Management | 3,775 | 5,000 | 4,000 | 5,000 | 0 | 0.00% |
| 1480 Public Information | 88,503 | 93,797 | 134,197 | 93,797 | 0 | 0.00% |
| 1620 Operation of Plant | 4,314,024 | 4,823,365 | 4,552,187 | 4,802,190 | (21,175) | -0.44% |
| 1621 Maintenance of Plant | 2,110,101 | 2,722,875 | 2,431,321 | 2,666,364 | (56,511) | -2.08% |
| 1622 Security of Plant | 759,168 | 820,139 | 898,814 | 1,180,139 | 360,000 | 43.89% |
| 1670 Central Printing-Mailing | 289,322 | 304,300 | 284,140 | 304,300 | 0 | 0.00% |
| 1680 CENTRAL DATA PROCESSING | 1,491,240 | 1,552,849 | 1,533,739 | 1,552,849 | 0 | 0.00% |
| 1910 Unallocated Insurance | 554,597 | 544,242 | 562,124 | 604,242 | 60,000 | 11.02% |
| 1930 Judgement & Claims | 500,000 | 10,000 | 0 | 10,000 | 0 | 0.00% |
| 1950 Assessments | 565,726 | 572,000 | 768,486 | 572,000 | 0 | 0.00% |
| 1964 Refund of Property Taxes | 682,416 | 683,614 | 683,615 | 689,888 | 6,274 | 0.92% |
| 1981&3 BOCES Admin&Capital | 138,044 | 139,365 | 139,366 | 142,028 | 2,663 | 1.91% |
| 1989 Unclassified | 1,550 | 6,000 | 1,980 | 6,000 | 0 | 0.00% |
| 2010 Curriculum Development | 1,260,679 | 1,603,392 | 1,585,435 | 1,637,394 | 34,002 | 2.12% |
| 2020 Supervision Regular School | 3,817,239 | 4,087,681 | 3,870,354 | 4,042,872 | (44,809) | -1.10% |
| 2060 RESEARCH,PLANNING and EVALUATION | 93,609 | 105,728 | 93,794 | 105,728 | 0 | 0.00% |
| 2070 Inservice Training | 540,308 | 333,441 | 342,755 | 338,116 | 4,675 | 1.40% |
| 2110 Teaching Regular School | 39,195,649 | 41,377,691 | 40,544,188 | 43,195,810 | 1,818,119 | 4.39% |
| 2250 Students with Disabilities | 24,678,264 | 24,483,391 | 24,692,970 | 26,265,248 | 1,781,856 | 7.28% |
| 2280 Occupational Education | 700,236 | 688,920 | 688,920 | 688,920 | 0 | 0.00% |
| 2230 Summer Education | 0 | 134,550 | 92,543 | 134,550 | 0 | 0.00% |
| 2610 School Library | 573,473 | 596,798 | 592,882 | 616,539 | 19,741 | 3.31% |
| 2620 Educational Television | 199,025 | 115,063 | 109,528 | 107,036 | (8,027) | -6.98% |
| 2630 Computer Assisted Instruction | 1,708,445 | 1,532,349 | 1,568,853 | 1,733,394 | 201,045 | 13.12% |
| 2810 Guidance | 1,718,768 | 1,969,578 | 1,778,974 | 1,959,802 | (9,776) | -0.50% |
| 2815 Health Services | 1,227,119 | 1,140,158 | 1,172,873 | 1,207,145 | 66,987 | 5.88% |
| 2820 Psychological Services | 1,486,572 | 1,875,637 | 1,777,734 | 1,876,302 | 665 | 0.04% |
| 2825 Social Work Services | 759,862 | 904,522 | 524,545 | 738,091 | (166,431) | -18.40% |
| 2850 Co-Curricular Activities | 455,894 | 327,000 | 467,707 | 637,000 | 310,000 | 94.80% |
| 2855 Interscholastic Athletics | 1,280,981 | 1,198,328 | 1,298,863 | 1,280,496 | 82,168 | 6.86% |
| 55xx Transportation | 5,093,706 | 4,856,015 | 5,543,665 | 5,271,468 | 415,453 | 8.56% |
| 8070 Census | 52,863 | 251,537 | 243,372 | 502,832 | 251,295 | 99.90% |
| 90xx Benefits | 28,183,047 | 30,831,604 | 30,727,113 | 32,634,031 | 1,802,427 | 5.85% |
| 9711-9901 Debt Service | 5,974,719 | 5,974,469 | 5,974,469 | 5,974,469 | 0 | 0.00% |
| 99xx-Inter Fund Transfer | 8,866,530 | 8,710,412 | 8,710,412 | 8,710,412 | 0 | 0.00% |
| | $141,344,536 | $147,538,047 | $146,558,645 | $154,467,001 | $6,928,954 | 4.70% |

# EXPENDITURE DETAIL

**1010 Board of Education**

The district is led by a five-member Board of Education, which performs policy-making functions for the district. The Board receives no compensation for their service. These budget categories cover expenses for membership dues, attendance at conferences and other Board expenses.

**1040 District Clerk**

The District Clerk performs duties prescribed by law, maintains voter registration books and organizes the district's annual meeting. The District Clerk serves as Secretary to the Board of Education, attends all meetings of the Board and records and preserves all minutes of these meetings and all School District records.

**1060 District/Meeting**

This section categories cover expenses and operations related to the annual budget vote, board member elections and additional votes, as required.

**1240 Chief School Administrator**

This budget category includes the salary of the Superintendent of Schools and the staff salaries for the Superintendent's office as well as other expenses required to run the office. The Superintendent of Schools is responsible for implementing all School Board policies, the administration of all programs and the supervision and direction of all personnel and operations of the School District

# EXPENDITURE DETAIL

| Account | Description | 2023 - 24 Expenditures | 2024 - 25 Approved Budget | 2024 - 25 Projected Expenditures | 2025 - 26 Adopted Budget | Budget to Budget Change $ | Budget to Budget Change % |
|---|---|---|---|---|---|---|---|
| A 1010.400-00-0000 | CONTRACTUAL EXPENSE | 0 | 500 | 0 | 500 | 0 | 0.00% |
| A 1010.400-00-6000 | POLICY MANUAL | 4,350 | 8,400 | 4,850 | 8,400 | 0 | 0.00% |
| A 1010.401-00-0000 | CONFERENCE & TRAVEL | 1,585 | 5,000 | 5,368 | 5,000 | 0 | 0.00% |
| A 1010.402-00-0000 | MEMBERSHIP & DUES | 15,892 | 16,000 | 16,254 | 16,000 | 0 | 0.00% |
| A 1010.450-00-0000 | MATERIALS & SUPPLIES | 3,076 | 4,500 | 3,890 | 4,500 | 0 | 0.00% |
| **1010** | **BOARD OF EDUCATION** | **24,903** | **34,400** | **30,362** | **34,400** | **0** | **0.00%** |
| | | | | | | | |
| A 1040.160-00-3000 | SALARIES - DISTRICT CLERK | 0 | 20,000 | 0 | 20,000 | 0 | 0.00% |
| A 1040.450-00-0000 | MATERIALS & SUPPLIES - DISTRICT CLERK | 51 | 400 | 100 | 400 | 0 | 0.00% |
| **1040** | **DISTRICT CLERK** | **51** | **20,400** | **100** | **20,400** | **0** | **0.00%** |
| | | | | | | | |
| A 1060.400-00-6000 | LEGAL NOTICES - DIST MEETING | 14,136 | 12,000 | 14,500 | 12,000 | 0 | 0.00% |
| A 1060.403-00-0000 | VOTE EXPENSES - DIST MEETING | 7,585 | 11,200 | 7,573 | 11,200 | 0 | 0.00% |
| A 1060.450-00-0000 | MATERIALS & SUPPLIES - DIST MEETING | 0 | 2,500 | 1,000 | 2,500 | 0 | 0.00% |
| A 1060.490-00-0000 | BOCES SERVICES - DIST MEETING | 0 | 10,100 | 10,000 | 10,100 | 0 | 0.00% |
| **1060** | **DISTRICT MEETING** | **21,720** | **35,800** | **33,073** | **35,800** | **0** | **0.00%** |
| | | | | | | | |
| A 1240.151-00-3000 | SALARIES - SUPERINTENDENT | 274,626 | 271,606 | 279,372 | 288,518 | 16,912 | 6.23% |
| A 1240.161-00-3000 | SALARIES - CLERICAL - SUPT | 170,182 | 176,143 | 172,736 | 175,569 | -574 | -0.33% |
| A 1240.400-00-0000 | CONTRACTUAL SERVICES - SUPT | 650 | 250 | 1,343 | 250 | 0 | 0.00% |
| A 1240.401-00-0000 | CONFERENCE & TRAVEL - SUPT | 2,251 | 3,500 | 4,126 | 3,500 | 0 | 0.00% |
| A 1240.402-00-0000 | MEMBERSHIP & DUES - SUPT | 8,837 | 8,100 | 9,799 | 8,100 | 0 | 0.00% |
| A 1240.450-00-0000 | MATERIALS & SUPPLIES - SUPT | 1,898 | 4,050 | 2,048 | 4,050 | 0 | 0.00% |
| A 1240.490-00-0000 | BOCES SERVICES - SUPT | 330 | 330 | 330 | 625 | 295 | 89.39% |
| **1240** | **CHIEF SCHOOL ADMINISTRATOR** | **458,773** | **463,979** | **469,754** | **480,612** | **16,633** | **3.58%** |

# EXPENDITURE DETAIL

**1310 Business Administration**

The Assistant Superintendent for Business Operations is responsible for all non-instructional business of the district. The office oversees all business functions, operations and maintenance of the district's buildings, transportation, capital projects and food service operations. Included in this budgetary category are all costs to perform the following functions: accounts payable, payroll, benefits, billing and collection, and budget preparation and monitoring. Also included are costs for fiscal advisors, actuarial services, and maintenance and technical support fees for the financial software package.

**1320 Auditing**

The auditing budget covers all State mandated audit functions including the external audit of the district's financial statements, the annual internal audit or risk assessment and in-depth reviews, and the claims auditor that reviews all payments.

**1325 Treasurer**

The Board of Education appoints a Treasurer. The treasurer signs all authorized checks, maintains district bank accounts and invests district funds.

**1380 Fiscal Agents Fees**

The code is used for the annual fiscal reports that are required to be filed with the Federal government.

**1420 Legal**

The legal code includes a basic retainer and fees for general representation, special education representation, contract review, labor contract negotiations.

**1430 Personnel**

Personnel costs include the clerical staff salaries. Included are costs of recruitment, attendance, certification monitoring.

**1460 Records Management Office**

**1480 Public Information**

The Public Information codes include the cost of printing newsletters and the compensation for the communications Coordinator. The communications Coordinator is responsible for developing and maintaining a coordinated and effective communications program. The coordinator serves as a liaison with news, media, and community and coordinates District publications, which are circulated in the community.

# EXPENDITURE DETAIL

| Account | Description | 2023 - 24 Expenditures | 2024 - 25 Approved Budget | 2024 - 25 Projected Expenditures | 2025 - 26 Adopted Budget | Budget to Budget Change $ | Budget to Budget Change % |
|---|---|---|---|---|---|---|---|
| A 1310.151-00-3000 | SALARIES - BUSINESS ADMINISTRATOR | 229,515 | 229,558 | 229,558 | 236,445 | 6,887 | 3.00% |
| A 1310.161-00-3000 | SALARIES - CLERICAL BUSINESS ADMIN | 428,794 | 530,740 | 475,758 | 521,592 | -9,148 | -1.72% |
| A 1310.200-00-0000 | EQUIPMENT - BUSINESS ADMIN | 0 | 2,500 | 2,500 | 2,500 | 0 | 0.00% |
| A 1310.400-00-0000 | CONTRACTUAL SERVICES - BUSINESS ADMIN | 2,575 | 42,000 | 40,744 | 42,000 | 0 | 0.00% |
| A 1310.401-00-0000 | CONFERENCE & TRAVEL - BUSINESS ADMIN | 3,828 | 6,500 | 8,916 | 6,500 | 0 | 0.00% |
| A 1310.402-00-0000 | MEMBERSHIP & DUES - BUSINESS ADMIN | 1,420 | 2,500 | 2,770 | 2,500 | 0 | 0.00% |
| A 1310.450-00-0000 | MATERIALS & SUPPLIES - BUSINESS ADMIN | 8,071 | 9,500 | 3,462 | 9,500 | 0 | 0.00% |
| A 1310.490-00-0000 | BOCES SERVICES - BUSINESS ADMIN | 99,180 | 66,209 | 140,374 | 66,209 | 0 | 0.00% |
| **1310** | **BUSINESS ADMINISTRATION** | **773,384** | **889,507** | **904,082** | **887,246** | **-2,261** | **-0.25%** |
| | | | | | | | |
| A 1320.400-00-0000 | CONTRACTUAL SERVICES - AUDITING | 70,970 | 69,750 | 80,625 | 69,750 | 0 | 0.00% |
| **1320** | **AUDITING** | **70,970** | **69,750** | **80,625** | **69,750** | **0** | **0.00%** |
| A 1325.160-00-3000 | SALARIES - TREASURER | 130,000 | 133,900 | 127,940 | 144,200 | 10,300 | 7.69% |
| **1325** | **TREASURER** | **130,000** | **133,900** | **127,940** | **144,200** | **10,300** | **7.69%** |
| A 1380.400-00-0000 | FISCAL AGENT FEES | 11,100 | 2,500 | 4,700 | 2,500 | 0 | 0.00% |
| **1380** | **FISCAL AGENT FEE** | **11,100** | **2,500** | **4,700** | **2,500** | **0** | **0.00%** |
| A 1420.400-00-0000 | LEGAL FEES | 228,835 | 225,000 | 225,000 | 225,000 | 0 | 0.00% |
| **1420** | **LEGAL** | **228,835** | **225,000** | **225,000** | **225,000** | **0** | **0.00%** |
| A 1430.150-00-3000 | SALARIES- HUMAN RESOURCES | 214,200 | 220,626 | 207,500 | 213,850 | -6,776 | -3.07% |
| A 1430.160-00-3000 | SALARIES- HUMAN RESOURCES | 257 | 38,374 | 0 | 38,374 | 0 | 0.00% |
| A 1430.490-10-0000 | BOCES SERVICES - EAP | 44,888 | 28,001 | 79,588 | 28,417 | 416 | 1.49% |
| **1430** | **PERSONNEL** | **259,345** | **287,001** | **287,088** | **280,641** | **-6,360** | **-2.22%** |
| A 1460.490-00-0000 | BOCES SERVICES - RECORDS RETENTION | 3,775 | 5,000 | 4,000 | 5,000 | 0 | 0.00% |
| **1460** | **RECORDS MANAGEMENT OFFICER** | **3,775** | **5,000** | **4,000** | **5,000** | **0** | **0.00%** |
| A 1480.150-00-3300 | SALARIES - PUBLIC INFORMATION | 0 | 2,000 | 0 | 2,000 | 0 | 0.00% |
| A 1480.400-00-0000 | CONTRACTUAL SERVICES - PUBLIC INFORMATI | 14,893 | 15,000 | 14,988 | 15,000 | 0 | 0.00% |
| A 1480.490-00-0000 | BOCES SERVICES - PUBLIC INFORMATION | 73,610 | 76,797 | 119,209 | 76,797 | 0 | 0.00% |
| **1480** | **PUBLIC INFORMATION & SERVICES** | **88,503** | **93,797** | **134,197** | **93,797** | **0** | **0.00%** |

# EXPENDITURE DETAIL

**1620 Operation of Plant**

The district owns and maintains Edison, JFK, King Street, Park Avenue Elementary Schools, Port Chester Middle School, Port Chester High School. In addition to school day activities and functions, these facilities are used by community groups when school is not in session.

Included in this section are expenses related to the operation of the district's physical plant. The operations salaries include the costs of custodial staff and overtime. Equipment, utilities, contractual expenses, materials, and supplies are included in this category. Services such as cartage, snow removal and security are also in these codes.

Costs for electricity, telephone, natural gas, and water are budgeted according to estimates from the utility companies and historical usage.

# EXPENDITURE DETAIL

| Account | Description | 2023 - 24 Expenditures | 2024 - 25 Approved Budget | 2024 - 25 Projected Expenditures | 2025 - 26 Adopted Budget | Budget to Budget Change $ | Budget to Budget Change % |
|---|---|---|---|---|---|---|---|
| A 1620.162-10-3001 | Cleaners- PT | 54,301 | 225,000 | 63,182 | 225,000 | 0 | 0.00% |
| A 1620.162-10-3100 | SALARIES - CUSTODIAL OVERTIME | 329,898 | 240,000 | 330,904 | 240,000 | 0 | 0.00% |
| A 1620.162-10-3200 | SALARIES - CUSTODIAL SUBS | 212,487 | 105,000 | 200,905 | 105,000 | 0 | 0.00% |
| A 1620.162-20-3000 | SALARIES - CUSTODIAL PCMS | 328,648 | 412,926 | 341,221 | 490,704 | 77,778 | 18.84% |
| A 1620.162-30-3000 | SALARIES - CUSTODIAL PCHS | 617,763 | 687,615 | 650,002 | 643,502 | -44,113 | -6.42% |
| A 1620.162-40-3000 | SALARIES - CUSTODIAL EDISON | 214,744 | 231,991 | 222,267 | 231,223 | -768 | -0.33% |
| A 1620.162-60-3000 | SALARIES - CUSTODIAL JFK | 306,313 | 285,345 | 265,443 | 250,308 | -35,037 | -12.28% |
| A 1620.162-70-3000 | SALARIES - CUSTODIAL KING | 206,186 | 252,945 | 222,235 | 234,678 | -18,267 | -7.22% |
| A 1620.162-80-3000 | SALARIES - CUSTODIAL PARK | 216,480 | 231,421 | 223,741 | 230,653 | -768 | -0.33% |
| A 1620.400-10-0000 | CONTRACTUAL SERVICES - CUSTODIAL | 12,414 | 49,500 | 53,527 | 49,500 | 0 | 0.00% |
| A 1620.400-10-6000 | ARCHITECT FEES | 88,298 | 60,000 | 66,804 | 60,000 | 0 | 0.00% |
| A 1620.410-20-4000 | UTILITIES - GAS PCMS | 9,100 | 9,100 | 8,100 | 9,100 | 0 | 0.00% |
| A 1620.410-30-4000 | UTILITIES - GAS PCHS | 263,000 | 263,000 | 283,000 | 263,000 | 0 | 0.00% |
| A 1620.410-40-4000 | UTILITIES - GAS EDISON | 3,750 | 3,750 | 3,850 | 3,750 | 0 | 0.00% |
| A 1620.410-60-4000 | UTILITIES - GAS JFK | 19,600 | 19,600 | 22,600 | 19,600 | 0 | 0.00% |
| A 1620.410-70-4000 | UTILITIES - GAS KING | 9,200 | 9,200 | 8,200 | 9,200 | 0 | 0.00% |
| A 1620.410-80-4000 | UTILITIES - GAS PARK | 87,490 | 79,000 | 101,000 | 79,000 | 0 | 0.00% |
| A 1620.411-20-4000 | UTILITIES - ELECTRIC PCMS | 209,017 | 278,000 | 263,000 | 278,000 | 0 | 0.00% |
| A 1620.411-30-4000 | UTILITIES - ELECTRIC PCHS | 208,770 | 308,000 | 268,000 | 308,000 | 0 | 0.00% |
| A 1620.411-40-4000 | UTILITIES - ELECTRIC EDISON | 66,598 | 71,000 | 75,000 | 71,000 | 0 | 0.00% |
| A 1620.411-60-4000 | UTILITIES - ELECTRIC JFK | 103,033 | 108,838 | 126,838 | 108,838 | 0 | 0.00% |
| A 1620.411-70-4000 | UTILITIES - ELECTRIC KING | 48,353 | 84,194 | 44,194 | 84,194 | 0 | 0.00% |
| A 1620.411-80-4000 | UTILITIES - ELECTRIC PARK | 63,585 | 71,626 | 71,626 | 71,626 | 0 | 0.00% |
| A 1620.412-20-4000 | UTILITIES - FUEL OIL PCMS | 157,472 | 146,542 | 154,542 | 146,542 | 0 | 0.00% |
| A 1620.412-40-4000 | UTILITIES - FUEL OIL EDISON | 35,540 | 54,000 | 47,000 | 54,000 | 0 | 0.00% |
| A 1620.412-60-4000 | UTILITIES - FUEL OIL JFK | 57,596 | 85,000 | 87,000 | 85,000 | 0 | 0.00% |
| A 1620.412-70-4000 | UTILITIES - FUEL OIL KING | 0 | 70,667 | 15,000 | 70,667 | 0 | 0.00% |
| A 1620.413-20-4000 | UTILITIES - WATER PCMS | 13,700 | 14,500 | 12,500 | 14,500 | 0 | 0.00% |
| A 1620.413-30-4000 | UTILITIES - WATER PCHS | 42,000 | 46,900 | 42,000 | 46,900 | 0 | 0.00% |
| A 1620.413-40-4000 | UTILITIES - WATER EDISON | -4,728 | 4,625 | 4,500 | 4,625 | 0 | 0.00% |
| A 1620.413-60-4000 | UTILITIES - WATER JFK | 10,999 | 10,900 | 10,000 | 10,900 | 0 | 0.00% |
| A 1620.413-70-4000 | UTILITIES - WATER KING | 10,325 | 10,500 | 10,000 | 10,500 | 0 | 0.00% |
| A 1620.413-80-4000 | UTILITIES - WATER PARK | 5,147 | 5,200 | 4,800 | 5,200 | 0 | 0.00% |
| A 1620.414-10-4000 | UTILITIES - TELEPHONE | 13,188 | 15,180 | 12,795 | 15,180 | 0 | 0.00% |
| A 1620.416-10-4000 | EXTERMINATING - CUSTODIAL | 14,926 | 15,000 | 15,000 | 15,000 | 0 | 0.00% |
| A 1620.420-10-5000 | MAINT & REPAIR/RENTAL - CUSTODIAL DW | 7,056 | 6,800 | 6,800 | 6,800 | 0 | 0.00% |
| A 1620.450-10-0000 | MATERIALS & SUPPLIES - CUSTODIAL | 214,477 | 190,000 | 184,107 | 190,000 | 0 | 0.00% |
| A 1620.450-10-6100 | MATERIALS & SUPPLIES - PPE | 10,733 | 50,000 | 505 | 50,000 | 0 | 0.00% |
| A 1620.490-10-0000 | BOCES SERVICES - INTELLIPATH / TELEPHONE | 46,568 | 10,500 | 30,000 | 10,500 | 0 | 0.00% |
| **1620** | **OPERATION OF PLANT** | **4,314,024** | **4,823,365** | **4,552,187** | **4,802,190** | **-21,175** | **-0.44%** |

# EXPENDITURE DETAIL

**1621 Maintenance of Plant**

The maintenance payroll codes include costs of maintenance, grounds, and watchmen staff.

This category covers the maintenance of all boilers, chillers and heating controls, repairs for electrical, HVAC and plumbing systems, pavement, district owned vehicles and equipment and the maintenance of facilities and all District fields.

Included in this budget is funding for routine facility repairs, government mandated testing and inspections such as asbestos inspections and removal, lead testing, annual structural inspections, air quality testing and others. Funding for architects, engineers, and construction management to provide consulting services as needed and plan for and expedite capital improvement projects are included here as well.

# EXPENDITURE DETAIL

| Account | Description | 2023 - 24 Expenditures | 2024 - 25 Approved Budget | 2024 - 25 Projected Expenditures | 2025 - 26 Adopted Budget | Budget to Budget Change $ | Budget to Budget Change % |
|---|---|---|---|---|---|---|---|
| A 1621.161-10-3000 | SALARIES - CLERICAL | 56,604 | 61,477 | 57,679 | 61,275 | -202 | -0.33% |
| A 1621.162-10-3000 | SALARIES - MAINTENANCE | 544,668 | 643,260 | 549,629 | 573,284 | -69,976 | -10.88% |
| A 1621.162-10-3100 | SALARIES - MAINTENANCE OVERTIME | 45,725 | 90,000 | 42,769 | 90,000 | 0 | 0.00% |
| A 1621.165-10-3000 | SALARIES - WATCHMEN | 8,113 | 25,000 | 0 | 25,000 | 0 | 0.00% |
| A 1621.166-10-3000 | SALARIES - GROUNDS | 326,914 | 356,738 | 361,820 | 370,405 | 13,667 | 3.83% |
| A 1621.166-10-3100 | SALARIES - GROUNDS OVERTIME | 58,818 | 25,000 | 64,828 | 25,000 | 0 | 0.00% |
| A 1621.200-10-0000 | EQUIPMENT-MAINTENANCE DW | 153,043 | 175,000 | 52,603 | 175,000 | 0 | 0.00% |
| A 1621.402-10-0000 | SEMINARS & LICENSES | 3,270 | 5,900 | 4,924 | 5,900 | 0 | 0.00% |
| A 1621.420-10-5000 | MAINT & REPAIR/RENTAL - DW | 113,834 | 120,000 | 114,349 | 120,000 | 0 | 0.00% |
| A 1621.420-20-5000 | MAINT & REPAIR - PCMS | 30,460 | 30,000 | 29,266 | 30,000 | 0 | 0.00% |
| A 1621.420-30-5000 | MAINT & REPAIR - PCHS | 56,815 | 42,000 | 54,499 | 42,000 | 0 | 0.00% |
| A 1621.420-40-5000 | MAINT & REPAIR - EDISON | 2,000 | 9,500 | 8,496 | 9,500 | 0 | 0.00% |
| A 1621.420-60-5000 | MAINT & REPAIR - JFK | 11,937 | 20,000 | 19,453 | 20,000 | 0 | 0.00% |
| A 1621.420-70-5000 | MAINT & REPAIR - KING | 10,949 | 12,000 | 11,987 | 12,000 | 0 | 0.00% |
| A 1621.420-80-5000 | MAINT & REPAIR - PARK | 16,017 | 13,000 | 12,829 | 13,000 | 0 | 0.00% |
| A 1621.421-10-7000 | GROUNDS MAINT DW | 54,113 | 30,000 | 70,495 | 30,000 | 0 | 0.00% |
| A 1621.421-20-7000 | GROUNDS MAINT - PCMS | 17,826 | 21,000 | 35,499 | 21,000 | 0 | 0.00% |
| A 1621.421-30-7000 | GROUNDS MAINT - PCHS | 55,744 | 54,100 | 62,814 | 54,100 | 0 | 0.00% |
| A 1621.421-40-7000 | GROUNDS MAINT - EDISON | 744 | 1,000 | 0 | 1,000 | 0 | 0.00% |
| A 1621.421-60-7000 | GROUNDS MAINT - JFK | 1,488 | 2,000 | 3,500 | 2,000 | 0 | 0.00% |
| A 1621.421-70-7000 | GROUNDS MAINT - KING | 744 | 8,500 | 1,500 | 8,500 | 0 | 0.00% |
| A 1621.421-80-7000 | GROUNDS MAINT - PARK | 744 | 3,500 | 0 | 3,500 | 0 | 0.00% |
| A 1621.422-10-7000 | MAINT & REPAIR - PLAYGROUNDS DW | 6,650 | 31,500 | 31,500 | 31,500 | 0 | 0.00% |
| A 1621.423-10-5000 | MAINT & REPAIR - FIRE INSPECTIONS | 4,975 | 5,000 | 4,975 | 5,000 | 0 | 0.00% |
| A 1621.424-10-5000 | MAINT & REPAIR - VEHICLES & EQUIP | 58,070 | 75,000 | 77,526 | 75,000 | 0 | 0.00% |
| A 1621.425-10-5000 | MAINT & REPAIR - CLOCKS / ALARMS / SECURIT | 41,196 | 32,500 | 34,296 | 32,500 | 0 | 0.00% |
| A 1621.426-20-5000 | MAINT & REPAIR - BOILER PCMS | 4,010 | 12,400 | 11,040 | 12,400 | 0 | 0.00% |
| A 1621.426-30-5000 | MAINT & REPAIR - BOILER PCHS | 28,899 | 16,300 | 27,546 | 16,300 | 0 | 0.00% |
| A 1621.426-40-5000 | MAINT & REPAIR - BOILER EDISON | 9,350 | 5,900 | 3,800 | 5,900 | 0 | 0.00% |
| A 1621.426-60-5000 | MAINT & REPAIR - BOILER JFK | 1,535 | 8,200 | 10,410 | 8,200 | 0 | 0.00% |
| A 1621.426-70-5000 | MAINT & REPAIR - BOILER KING | 1,450 | 6,700 | 2,700 | 6,700 | 0 | 0.00% |
| A 1621.426-80-5000 | MAINT & REPAIR - BOILER PARK | 6,091 | 9,900 | 8,113 | 9,900 | 0 | 0.00% |
| A 1621.427-10-5000 | MAINT & REPAIR - EMERGENCY | 53,707 | 100,000 | 75,032 | 100,000 | 0 | 0.00% |
| A 1621.428-10-5000 | MAINT & REPAIR - PREVENTATIVE | 96,890 | 400,000 | 378,735 | 400,000 | 0 | 0.00% |
| A 1621.450-10-0000 | MATERIALS & SUPPLIES - MAINTENANCE | 57,164 | 35,000 | 48,377 | 35,000 | 0 | 0.00% |
| A 1621.451-10-0000 | SUPPLIES - PAINTING | 30,912 | 5,500 | 14,717 | 5,500 | 0 | 0.00% |
| A 1621.452-10-0000 | SUPPLIES - CONCRETE / PLASTER | 2,000 | 3,000 | 2,305 | 3,000 | 0 | 0.00% |
| A 1621.453-10-0000 | SUPPLIES - ELECTRICAL | 32,712 | 23,000 | 25,499 | 23,000 | 0 | 0.00% |
| A 1621.454-10-0000 | SUPPLIES - PLUMBING | 29,911 | 24,500 | 35,318 | 24,500 | 0 | 0.00% |
| A 1621.455-10-0000 | SUPPLIES - LOCKS | 15,812 | 5,000 | 2,416 | 5,000 | 0 | 0.00% |
| A 1621.456-10-0000 | SUPPLIES - CARPENTRY | 10,792 | 7,500 | 6,540 | 7,500 | 0 | 0.00% |
| A 1621.458-10-0000 | SUPPLIES - GROUNDS UPKEEP | 21,724 | 17,000 | 23,233 | 17,000 | 0 | 0.00% |
| A 1621.459-10-0000 | SUPPLIES - HEAT / VENT / AC | 25,683 | 150,000 | 48,306 | 150,000 | 0 | 0.00% |
| **1621** | **MAINTENANCE OF PLANT** | **2,110,101** | **2,722,875** | **2,431,321** | **2,666,364** | **-56,511** | **-2.08%** |

# EXPENDITURE DETAIL

**1622 Security**

This code covers the district security cost.

**1670 Central Mailing**

This code includes the costs of mailings and delivery.

**1680 Central Data Processing**

This area of the budget contains funding for District servers, student data software, data warehousing, the district website and e-mail, and technical support.

**1910 Insurance**

The insurance category encompasses costs of insurance including fire, theft, extended coverage on buildings and equipment, general liability, boiler, automobile, and student activities. The district is a member of the New York State Insurance Reciprocal.

**1930 Judgments and Claims**

Payments for court ordered certiorari (settlements for challenges to the town assessments) that exceed this budget line are taken from the Reserve for Tax Certiorari.

**1950 Assessments on School Property**

The district is required to pay sewer taxes to the Village of Port Chester.

**1964 Refund of Real Property Taxes**

**1981 BOCES Administrative Charges**

The Administrative costs for BOCES services appear in this section.

**1983 BOCES Capital Costs**

**1989 Unclassified**

# EXPENDITURE DETAIL

| Account | Description | 2023 - 24 Expenditures | 2024 - 25 Approved Budget | 2024 - 25 Projected Expenditures | 2025 - 26 Adopted Budget | Budget to Budget Change $ | Budget to Budget Change % |
|---|---|---|---|---|---|---|---|
| A 1622.400-10-0000 | CONTRACTUAL - SECURITY | 587,134 | 645,000 | 723,675 | 1,005,000 | 360,000 | 55.81% |
| A 1622.490-10-0000 | BOCES SERVICES - SECURITY | 172,034 | 175,139 | 175,139 | 175,139 | 0 | 0.00% |
| **1622** | **SECURITY** | **759,168** | **820,139** | **898,814** | **1,180,139** | **360,000** | **43.89%** |
| A 1670.160-10-3000 | SALARIES - COURIER | 11,545 | 15,000 | 21,266 | 15,000 | 0 | 0.00% |
| A 1670.400-10-0000 | CONTRACTUAL - CENTRAL MAIL | 6,796 | 7,300 | 6,796 | 7,300 | 0 | 0.00% |
| A 1670.404-10-0000 | POSTAGE - DW -CENTRAL MAIL | 43,979 | 50,000 | 50,900 | 50,000 | 0 | 0.00% |
| A 1670.420-10-0000 | MAINTENANCE & RENTAL-CENTRAL MAIL | 150,327 | 167,000 | 143,865 | 167,000 | 0 | 0.00% |
| A 1670.450-10-0000 | MATERIALS & SUPPLIES - CENTRAL MAIL | 76,676 | 65,000 | 61,313 | 65,000 | 0 | 0.00% |
| **1670** | **CENTRAL PRINTING & MAILING** | **289,322** | **304,300** | **284,140** | **304,300** | **0** | **0.00%** |
| A 1680.490-10-0000 | BOCES SERVICES | 1,491,240 | 1,552,849 | 1,533,739 | 1,552,849 | 0 | 0.00% |
| **1680** | **CENTRAL DATA PROCESSING *** | **1,491,240** | **1,552,849** | **1,533,739** | **1,552,849** | 0 | 0.00% |
| A 1910.400-10-0000 | INSURANCE EXPENSE | 554,597 | 544,242 | 562,124 | 604,242 | 60,000 | 11.02% |
| **1910** | **UNALLOCATED INSURANCE** | **554,597** | **544,242** | **562,124** | **604,242** | **60,000** | **11.02%** |
| A 1930.400-00-0000 | JUDGEMENTS & CLAIMS | 500,000 | 10,000 | 0 | 10,000 | 0 | 0.00% |
| **1930** | **JUDGEMENTS & CLAIMS** | **500,000** | **10,000** | **0** | **10,000** | **0** | **0.00%** |
| A 1950.400-00-0000 | SEWER TAX | 77,246 | 72,000 | 72,000 | 72,000 | 0 | 0.00% |
| **1950** | **ASSESSMENTS ON SCHOOL PROPERTY** | **77,246** | **72,000** | **72,000** | **72,000** | **0** | **0.00%** |
| A 1964.400-00-0000 | REFUND OF SCHOOL PROPERTY TAXES | 488,480 | 500,000 | 696,486 | 500,000 | 0 | 0.00% |
| **1964** | **REFUND OF REAL PROPERTY TAXES** | **488,480** | **500,000** | **696,486** | **500,000** | **0** | **0.00%** |
| A 1981.490-00-0000 | BOCES - ADMIN COSTS | 682,416 | 683,614 | 683,615 | 689,888 | 6,274 | 0.92% |
| **1981** | **BOCES ADMINISTRATIVE COSTS** | **682,416** | **683,614** | **683,615** | **689,888** | **6,274** | **0.92%** |
| A 1983.490-00-0000 | BOCES - CAPITAL EXPENSES | 138,044 | 139,365 | 139,366 | 142,028 | 2,663 | 1.91% |
| **1983** | **BOCES CAPITAL EXPENSES** | **138,044** | **139,365** | **139,366** | **142,028** | **2,663** | **1.91%** |
| A 1989.400-10-0000 | ASSET MANAGEMENT SERVICES | 1,550 | 6,000 | 1,980 | 6,000 | 0 | 0.00% |
| **1989** | **UNCLASSIFIED *** | **1,550** | **6,000** | **1,980** | **6,000** | **0** | 0.00% |

# EXPENDITURE DETAIL

**2010 Curriculum Development and Supervision**

The Deputy Superintendent provides leadership in the ongoing development and enhancement of the entire K-12 instructional program and is solely responsible for development and evaluation of instructional specialists and monitoring of District-wide assessment programs.

The District through its Annual Professional Performance Review (APPR) Committee continues to meet the Commissioner of Education's regulations for teacher and principal supervision. The district has developed an effective evaluation framework, prioritizing system-wide observation of teaching and learning and use of student achievement data.

**2020 Supervision – Regular**

The principals of each of the district's six schools have the responsibility for the operation of the building, the supervision of staff and the direction of the education program. The assistant principals lend support to the principals with the day-to-day operations of the building.

**2070 In-service Training**

The district participates in BOCES workshops.

# EXPENDITURE DETAIL

| Account | Description | 2023 - 24 Expenditures | 2024 - 25 Approved Budget | 2024 - 25 Projected Expenditures | 2025 - 26 Adopted Budget | Budget to Budget Change $ | Budget to Budget Change % |
|---|---|---|---|---|---|---|---|
| A 2010.151-00-3000 | SALARIES - DEPUTY SUPERINTENDENT | 227,500 | 234,250 | 234,250 | 241,203 | 6,953 | 2.97% |
| A 2010.152-00-3000 | SALARIES - DIRECTOR OF CURRICULUM | 201,542 | 221,450 | 225,450 | 229,094 | 7,644 | 3.45% |
| A 2010.152-00-9003 | SALARIES - DIRECTOR OF ELL | 171,211 | 179,698 | 187,198 | 188,605 | 8,907 | 4.96% |
| A 2010.153.10.0000 | SALARIES- DIRECTOR FINE ARTS | 224,410 | 169,881 | 169,881 | 177,508 | 7,627 | 4.49% |
| A 2010.155-00-3000 | SALARIES - TA INFORMATION OFFICERS | 142,390 | 177,084 | 149,451 | 180,129 | 3,045 | 1.72% |
| A 2010.161-00-3000 | SALARIES - CLERICAL | 170,235 | 177,973 | 179,261 | 177,699 | -274 | -0.15% |
| A 2010.400-10-0000 | CONTRACTUAL SERVICES - CURR | 15,725 | 402,000 | 418,519 | 402,000 | 0 | 0.00% |
| A 2010.401-10-0000 | CONFERENCE & TRAVEL | 18,302 | 2,000 | 3,221 | 2,000 | 0 | 0.00% |
| A 2010.401-10-9003 | CONFERENCE & TRAVEL - ELL | 1,426 | 3,500 | 500 | 3,500 | 0 | 0.00% |
| A 2010.402-10-0000 | MEMBERSHIP & DUES | 3,496 | 7,850 | 4,936 | 7,850 | 0 | 0.00% |
| A 2010.450-10-0000 | MATERIALS & SUPPLIES | 18,335 | 6,000 | 5,986 | 6,000 | 0 | 0.00% |
| A 2010.450-10-9003 | MATERIALS & SUPPLIES - ELL | 1,998 | 2,000 | 716 | 2,000 | 0 | 0.00% |
| A 2010.490-00-0000 | BOCES SERVICES - STUDENT DATA | 64,109 | 19,706 | 6,067 | 19,806 | 100 | 0.51% |
| **2010** | **CURRICULUM** | **1,260,679** | **1,603,392** | **1,585,435** | **1,637,394** | **34,002** | **2.12%** |

| Account | Description | 2023 - 24 Expenditures | 2024 - 25 Approved Budget | 2024 - 25 Projected Expenditures | 2025 - 26 Adopted Budget | Budget to Budget Change $ | Budget to Budget Change % |
|---|---|---|---|---|---|---|---|
| A 2020.150-10-3300 | SALARIES - MENTORS | 50,583 | 60,000 | 51,265 | 60,000 | 0 | 0.00% |
| A 2020.151-20-3000 | SALARIES - PRINCIPALS PCMS | 659,259 | 765,268 | 714,143 | 710,295 | -54,973 | -7.18% |
| A 2020.151-30-3000 | SALARIES - PRINCIPALS PCHS | 678,298 | 719,146 | 691,207 | 717,591 | -1,555 | -0.22% |
| A 2020.151-40-3000 | SALARIES - PRINCIPALS EDISON | 333,225 | 349,371 | 349,371 | 367,017 | 17,646 | 5.05% |
| A 2020.151-60-3000 | SALARIES - PRINCIPALS JFK | 488,579 | 506,737 | 453,367 | 481,092 | -25,645 | -5.06% |
| A 2020.151-70-3000 | SALARIES - PRINCIPALS KING | 352,457 | 369,879 | 370,582 | 388,264 | 18,385 | 4.97% |
| A 2020.151-80-3000 | SALARIES - PRINCIPALS PARK | 390,836 | 409,416 | 353,895 | 380,795 | -28,621 | -6.99% |
| A 2020.156-10-3300 | SALARIES - TEAM LEADERS | 106 | 38,500 | 0 | 38,500 | 0 | 0.00% |
| A 2020.161-10-3200 | SALARIES - DW CLERICAL SUBS | 49,412 | 15,000 | 13,474 | 15,000 | 0 | 0.00% |
| A 2020.161-20-3000 | SALARIES - CLERICAL PCMS | 226,131 | 233,405 | 230,871 | 232,664 | -741 | -0.32% |
| A 2020.161-30-3000 | SALARIES - CLERICAL PCHS | 297,345 | 258,651 | 316,960 | 308,657 | 50,006 | 19.33% |
| A 2020.161-40-3000 | SALARIES - CLERICAL EDISON | 38,060 | 39,117 | 41,234 | 40,522 | 1,405 | 3.59% |
| A 2020.161-60-3000 | SALARIES - CLERICAL JFK | 95,486 | 100,784 | 81,112 | 79,820 | -20,964 | -20.80% |
| A 2020.161-70-3000 | SALARIES - CLERICAL KING | 57,741 | 60,154 | 59,796 | 59,968 | -186 | -0.31% |
| A 2020.161-80-3000 | SALARIES - CLERICAL PARK | 51,351 | 52,828 | 52,295 | 53,262 | 434 | 0.82% |
| A 2020.200-10-0000 | EQUIPMENT - DW | 0 | 50,000 | 50,000 | 50,000 | 0 | 0.00% |
| A 2020.200-20-0000 | EQUIPMENT - PCMS | 1,325 | 0 | 0 | 0 | 0 | 100.00% |
| A 2020.201-10-0000 | EQUIPMENT - ADMIN | 3,400 | 5,000 | 0 | 5,000 | 0 | 0.00% |
| A 2020.400-20-0000 | CONTRACTUAL SERVICE | 36 | 3,400 | 835 | 3,400 | 0 | 0.00% |
| A 2020.400-20-5000 | MAINT & REPAIR - OFFICE EQUIP PCMS | 1,663 | 350 | 0 | 350 | 0 | 0.00% |
| A 2020.401-20-0000 | CONFERENCE & TRAVEL - PCMS | 904 | 1,500 | 953 | 1,500 | 0 | 0.00% |
| A 2020.401-40-0000 | CONFERENCE & TRAVEL - EDISON | 1,323 | 1,500 | 1,076 | 1,500 | 0 | 0.00% |
| A 2020.401-60-0000 | CONFERENCE & TRAVEL - JFK | 456 | 1,500 | 0 | 1,500 | 0 | 0.00% |
| A 2020.401-70-0000 | CONFERENCE & TRAVEL - KING | 150 | 1,000 | 1,000 | 1,000 | 0 | 0.00% |
| A 2020.401-80-0000 | CONFERENCE & TRAVEL - PARK | 3,758 | 2,500 | 0 | 2,500 | 0 | 0.00% |
| A 2020.402-30-0000 | MEMBERSHIP & DUES - PCHS | 0 | 4,250 | 2,755 | 4,250 | 0 | 0.00% |
| A 2020.420-30-5000 | MAINT & REPAIR - OFFICE EQUIP PCHS | 11,480 | 900 | 0 | 900 | 0 | 0.00% |
| A 2020.450-20-0000 | MATERIALS & SUPPLIES - PCMS | 13,671 | 11,525 | 11,380 | 11,525 | 0 | 0.00% |
| A 2020.450-30-0000 | MATERIALS & SUPPLIES - PCHS | 1,668 | 14,000 | 13,996 | 14,000 | 0 | 0.00% |
| A 2020.450-40-0000 | MATERIALS & SUPPLIES - EDISON | 2,030 | 2,000 | 1,522 | 2,000 | 0 | 0.00% |
| A 2020.450-60-0000 | MATERIALS & SUPPLIES - JFK | 3,475 | 3,500 | 842 | 3,500 | 0 | 0.00% |
| A 2020.450-70-0000 | MATERIALS & SUPPLIES - KING | 2,282 | 3,500 | 3,452 | 3,500 | 0 | 0.00% |
| A 2020.450-80-0000 | MATERIALS & SUPPLIES - PARK | 750 | 3,000 | 1,971 | 3,000 | 0 | 0.00% |
| A 2020.490-00-0000 | BOCES SERVICES - SUPERVISION | 0 | 0 | 1,000 | 0 | 0 | 100.00% |
| **2020** | **SUPERVISION - REGULAR SCHOOL** | **3,817,239** | **4,087,681** | **3,870,354** | **4,042,872** | **-44,809** | **-1.10%** |
| A 2060.490-00-0000 | RESEARCH, PLANNING & EVALUATION | 93,609 | 105,728 | 93,794 | 105,728 | 0 | 0.00% |
| **2060** | **RESEARCH,PLANNING and EVALUATION** | **93,609** | **105,728** | **93,794** | **105,728** | **0** | **0.00%** |
| A 2070.150-10-3000 | SALARIES - STAFF DEVELOPMENT | 87,330 | 120,000 | 35,931 | 120,000 | 0 | 0.00% |
| A 2070.400-10-0000 | CONTRACTUAL SERVICES - STAFF DEVELOPME | 108,143 | 85,000 | 57,288 | 85,000 | 0 | 0.00% |
| A 2070.490-10-0000 | BOCES SERVICES - STAFF DEVELOPMENT | 344,835 | 128,441 | 249,536 | 133,116 | 4,675 | 3.64% |
| **2070** | **INSERVICE TRAINING - INSTRUCTION** | **540,308** | **333,441** | **342,755** | **338,116** | **4,675** | **1.40%** |

# EXPENDITURE DETAIL

## 2110 Teaching- Regular School

This section of the budget accounts for the basic regular education program provided to the students of the district. Included in this section are the salaries of teachers from K through Grade 12, textbooks, instructional supplies and materials, equipment for classrooms and contractual expenses needed for instruction.

# EXPENDITURE DETAIL

| Account | Description | 2023 - 24 Expenditures | 2024 - 25 Approved Budget | 2024 - 25 Projected Expenditures | 2025 - 26 Adopted Budget | Budget to Budget Change $ | Budget to Budget Change % |
|---|---|---|---|---|---|---|---|
| A 2110.120-10-3000 | SALARIES-ELEMENTARY EDUCATION COACH | 200 | 0 | 200 | 0 | 0 | 0.00% |
| A 2110.120-10-3300 | SALARIES - K-12 STIPENDS | 0 | 400,000 | 0 | 400,000 | 0 | 0.00% |
| A 2110.120-40-3000 | SALARIES - K-5 EDISON | 3,262,274 | 3,391,148 | 3,348,812 | 3,569,403 | 178,256 | 5.26% |
| A 2110.120-60-3000 | SALARIES - K-5 JFK | 5,296,226 | 5,417,883 | 5,781,945 | 6,171,200 | 753,317 | 13.90% |
| A 2110.120-70-3000 | SALARIES - K-5 KING | 3,495,730 | 3,511,465 | 3,693,948 | 3,792,525 | 281,060 | 8.00% |
| A 2110.120-80-3000 | SALARIES - K-5 PARK | 3,536,701 | 3,705,834 | 4,030,368 | 4,185,050 | 479,216 | 12.93% |
| A 2110.121-20-3000 | SALARIES - GRADE 6 PCMS | 2,153,888 | 2,224,779 | 1,959,073 | 2,049,380 | -175,399 | -7.88% |
| A 2110.130-10-3400 | SALARIES - PREP & CLASS COVERAGE | 101,297 | 20,000 | 63,537 | 20,000 | 0 | 0.00% |
| A 2110.130-10-3700 | SALARIES - TUTORING REG ED | 82,378 | 95,000 | 104,984 | 95,000 | 0 | 0.00% |
| A 2110.130-20-3000 | SALARIES - 7-12 PCMS | 5,432,680 | 6,088,380 | 5,663,128 | 6,123,774 | 35,395 | 0.58% |
| A 2110.130-30-3000 | SALARIES - 7-12 PCHS | 10,559,619 | 10,682,889 | 10,571,816 | 11,194,188 | 511,299 | 4.79% |
| A 2110.130-30-3450 | SALARIES - 6TH PERIOD | 567,898 | 266,680 | 636,596 | 266,680 | 0 | 0.00% |
| A 2110.130-30-3900 | SALARIES - PROCTORING | 16,629 | 58,650 | 8,150 | 58,650 | 0 | 0.00% |
| A 2110.140-10-3200 | SALARIES - INSTRUCTIONAL SUBSTITUTES | 577,952 | 455,000 | 540,031 | 455,000 | 0 | 0.00% |
| A 2110.140-10-3800 | SALARIES - LEAVE REPLACEMENTS | 151,117 | 300,000 | 138,773 | 300,000 | 0 | 0.00% |
| A 2110.150-10-3600 | SALARIES - SUMMER PROGRAM DW | 160,065 | 390,000 | 359,688 | 390,000 | 0 | 0.00% |
| A 2110.150-10-3650 | SALARIES - AFTER SCHOOL PROGRAM DW | 39,961 | 86,000 | 82,071 | 86,000 | 0 | 0.00% |
| A 2110.163-00-9400 | SALARIES - SUMMER MUSIC | 550 | | 11,069 | | 0 | 100.00% |
| A 2110.163-10-3200 | SALARIES - AIDES SUBSTITUTES | 93,118 | 50,000 | 49,272 | 50,000 | 0 | 0.00% |
| A 2110.163-20-3001 | SALARIES - AIDES MS | 8,454 | 0 | 27,523 | 0 | 0 | 100.00% |
| A 2110.163-30-3001 | SALARIES - AIDES HS | 25,049 | 25,565 | 12,573 | 12,739 | -12,826 | -50.17% |
| A 2110.163-40-3000 | SALARIES - AIDES EDISON | 239,002 | 244,241 | 126,009 | 129,604 | -114,637 | -46.94% |
| A 2110.163-40-3001 | SALARIES - AIDES EDISON | 2,277 | 0 | 0 | 0 | 0 | 100.00% |
| A 2110.163-60-3000 | SALARIES - AIDES JFK | 180,722 | 178,525 | 159,491 | 160,325 | -18,200 | -10.19% |
| A 2110.163-60-3001 | SALARIES - AIDES JFK | -1,950 | 0 | 0 | 0 | 0 | 100.00% |
| A 2110.163-70-3000 | SALARIES - AIDES KING | 73,351 | 57,576 | 92,945 | 94,618 | 37,042 | 64.34% |
| A 2110.163-70-3001 | SALARIES - AIDES KING | 90 | 0 | 124 | 0 | 0 | 100.00% |
| A 2110.163-80-3000 | SALARIES - AIDES PARK | 144,849 | 151,779 | 96,421 | 91,906 | -59,873 | -39.45% |

# EXPENDITURE DETAIL

## 2110 Teaching- Regular School (continued from previous page)

This section of the budget accounts for the basic regular education program provided to the students of the district. Included in this section are the salaries of teachers from K through Grade 12, textbooks, instructional supplies and materials, equipment for classrooms and contractual expenses needed for instruction.

# EXPENDITURE DETAIL

| Account | Description | 2023 - 24 Expenditures | 2024 - 25 Approved Budget | 2024 - 25 Projected Expenditures | 2025 - 26 Adopted Budget | Budget to Budget Change $ | Budget to Budget Change % |
|---|---|---|---|---|---|---|---|
| A 2110.164-10-3000 | SALARIES - LUNCH ROOM MONITORS | 218,847 | 159,120 | 218,115 | 159,120 | 0 | 0.00% |
| A 2110.164-20-3000 | SALARIES - HALL MONITORS PCMS | 362,170 | 346,001 | 348,272 | 324,784 | -21,217 | -6.13% |
| A 2110.164-30-3000 | SALARIES - HALL MONITORS PCHS | 793,804 | 927,890 | 806,535 | 872,577 | -55,313 | -5.96% |
| A 2110.200-10-0000 | EQUIPMENT - DW | 0 | 10,000 | 0 | 10,000 | 0 | 0.00% |
| A 2110.200-10-9400 | EQUIPMENT - MUSIC | 22,250 | 23,000 | 37,592 | 23,000 | 0 | 0.00% |
| A 2110.200-20-9350 | EQUIPMENT - PLANETARIUM | 0 | 5,500 | 0 | 5,500 | 0 | 0.00% |
| A 2110.200-30-0000 | EQUIPMENT - PCHS | 4,457 | 6,000 | 0 | 6,000 | 0 | 0.00% |
| A 2110.200-30-9400 | EQUIPMENT - MUSIC PCHS | 28,567 | 18,700 | 10,743 | 18,700 | 0 | 0.00% |
| A 2110.400-10-0000 | CONTRACTUAL SERVICES | 9,221 | 534,500 | 18,163 | 534,500 | 0 | 0.00% |
| A 2110.400-10-9004 | TESTING SERVICES | 1,066 | 31,500 | 1,600 | 31,500 | 0 | 0.00% |
| A 2110.400-10-9400 | CONTRACTUAL SERVICES - MUSIC | 116,880 | 105,300 | 114,877 | 105,300 | 0 | 0.00% |
| A 2110.400-20-0000 | CONTRACTUAL SERVICES - PCMS | 3,997 | 4,000 | 2,761 | 4,000 | 0 | 0.00% |
| A 2110.400-20-9350 | CONTRACTUAL SERVICES - PLANETARIUM | 207,028 | 1,250 | 6,900 | 1,250 | 0 | 0.00% |
| A 2110.400-30-0000 | CONTRACTUAL SERVICES - PCHS | 720 | 1,200 | 0 | 1,200 | 0 | 0.00% |
| A 2110.400-30-9004 | CONTRACTUAL SERVICES - SAT and PSAT PREP | 51,757 | 54,000 | 50,000 | 54,000 | 0 | 0.00% |
| A 2110.400-30-9300 | CONTRACTUAL SERVICES - SCIENCE PCHS | 809 | 4,000 | 0 | 4,000 | 0 | 0.00% |
| A 2110.401-10-0000 | CONFERENCE & TRAVEL -DW | 0 | 1,000 | 700 | 1,000 | 0 | 0.00% |
| A 2110.401-20-0000 | CONFERENCE & TRAVEL - PCMS | 1,416 | 1,500 | 89 | 1,500 | 0 | 0.00% |
| A 2110.401-30-0000 | CONFERENCE & TRAVEL - PCHS | 16,000 | 25,000 | 21,413 | 25,000 | 0 | 0.00% |
| A 2110.420-30-0000 | MAINTENANCE & RENTAL- PCHS | 0 | 900 | 0 | 900 | 0 | 0.00% |
| A 2110.450-10-0000 | MATERIALS & SUPPLIES - DW | 21,675 | 38,350 | 26,619 | 38,350 | 0 | 0.00% |
| A 2110.450-00-8002 | SUPPLIES STRINGS | 0 | 0 | 0 | 0 | 0 | 100.00% |
| A 2110.450-10-3650 | MATERIALS & SUPPLIES - AFTER SCHOOL PGM | 0 | 2,000 | 0 | 2,000 | 0 | 0.00% |
| A 2110.450-10-9002 | MATERIALS & SUPPLIES - ENRICHMENT | 11,648 | 14,000 | 12,000 | 14,000 | 0 | 0.00% |
| A 2110.450-10-9400 | MATERIALS & SUPPLIES - MUSIC | 93,368 | 72,794 | 91,681 | 72,794 | 0 | 0.00% |
| A 2110.450-10-9700 | MATERIALS & SUPPLIES - PHYS ED | 11,567 | 10,000 | 5,615 | 10,000 | 0 | 0.00% |
| A 2110.450-20-0000 | MATERIALS & SUPPLIES - PCMS | 42,347 | 61,963 | 74,537 | 61,963 | 0 | 0.00% |
| A 2110.450-20-9003 | MATERIALS & SUPPLIES - PCMS ESL | 1,670 | 2,030 | 3,255 | 2,030 | 0 | 0.00% |
| A 2110.450-20-9004 | MATERIALS & SUPPLIES - PCMS TESTING | 2,329 | 2,500 | 245 | 2,500 | 0 | 0.00% |
| A 2110.450-20-9100 | MATERIALS & SUPPLIES - PCMS MATH | 1,338 | 1,500 | 431 | 1,500 | 0 | 0.00% |
| A 2110.450-20-9200 | MATERIALS & SUPPLIES - PCMS SOCIAL STUDIES | 1,065 | 1,250 | 144 | 1,250 | 0 | 0.00% |
| A 2110.450-20-9300 | MATERIALS & SUPPLIES - PCMS SCIENCE | 4,570 | 3,000 | 3,000 | 3,000 | 0 | 0.00% |
| A 2110.450-20-9350 | MATERIALS & SUPPLIES - PLANETARIUM | 606 | 1,500 | 0 | 1,500 | 0 | 0.00% |
| A 2110.450-20-9400 | MATERIALS & SUPPLIES - PCMS MUSIC | 1,971 | 1,300 | 862 | 1,300 | 0 | 0.00% |
| A 2110.450-20-9500 | MATERIALS & SUPPLIES - PCMS ELA | 1,451 | 3,000 | 3,000 | 3,000 | 0 | 0.00% |
| A 2110.450-20-9550 | MATERIALS & SUPPLIES - PCMS FOREIGN LANG | 926 | 1,000 | 1,279 | 1,000 | 0 | 0.00% |
| A 2110.450-20-9600 | MATERIALS & SUPPLIES - PCMS ART | 2,504 | 4,500 | 3,035 | 4,500 | 0 | 0.00% |
| A 2110.450-20-9750 | MATERIALS & SUPPLIES - PCMS HOME EC | 1,347 | 2,000 | 1,444 | 2,000 | 0 | 0.00% |
| A 2110.450-20-9800 | MATERIALS & SUPPLIES - PCMS TECHNOLOGY | 2,484 | 2,500 | 2,461 | 2,500 | 0 | 0.00% |

# EXPENDITURE DETAIL

## 2110 Teaching- Regular School (continued from previous page)

This section of the budget accounts for the basic regular education program provided to the students of the district. Included in this section are the salaries of teachers from K through Grade 12, textbooks, instructional supplies and materials, equipment for classrooms and contractual expenses needed for instruction.

# EXPENDITURE DETAIL

| Account | Description | 2023 - 24 Expenditures | 2024 - 25 Approved Budget | 2024 - 25 Projected Expenditures | 2025 - 26 Adopted Budget | Budget to Budget Change $ | Budget to Budget Change % |
|---|---|---|---|---|---|---|---|
| A 2110.450-30-0000 | MATERIALS & SUPPLIES - HS | 77,754 | 103,277 | 100,828 | 103,277 | 0 | 0.00% |
| A 2110.450-30-9001 | MATERIALS & SUPPLIES - IB PROGRAM | 160,722 | 198,000 | 158,718 | 198,000 | 0 | 0.00% |
| A 2110.450-30-9003 | MATERIALS & SUPPLIES - PCHS ESL | 1,883 | 2,700 | 2,002 | 2,700 | 0 | 0.00% |
| A 2110.450-30-9100 | MATERIALS & SUPPLIES - PCHS MATH | 2,938 | 11,000 | 4,772 | 11,000 | 0 | 0.00% |
| A 2110.450-30-9200 | MATERIALS & SUPPLIES - PCHS SOCIAL STUDIES | 1,224 | 1,500 | 1,305 | 1,500 | 0 | 0.00% |
| A 2110.450-30-9300 | MATERIALS & SUPPLIES - PCHS SCIENCE | 8,719 | 9,000 | 8,907 | 9,000 | 0 | 0.00% |
| A 2110.450-30-9400 | MATERIALS & SUPPLIES - PCHS MUSIC | 601 | 750 | 991 | 750 | 0 | 0.00% |
| A 2110.450-30-9500 | MATERIALS & SUPPLIES - PCHS ELA | 1,082 | 1,650 | 749 | 1,650 | 0 | 0.00% |
| A 2110.450-30-9550 | MATERIALS & SUPPLIES - PCHS FOREIGN LANG | 12,481 | 13,000 | 2,121 | 13,000 | 0 | 0.00% |
| A 2110.450-30-9600 | MATERIALS & SUPPLIES - PCHS ART | 23,812 | 35,000 | 20,797 | 35,000 | 0 | 0.00% |
| A 2110.450-30-9700 | MATERIALS & SUPPLIES - PCHS HEALTH & PE | 537 | 700 | 499 | 700 | 0 | 0.00% |
| A 2110.450-40-0000 | MATERIALS & SUPPLIES - EDISON | 20,713 | 25,250 | 19,724 | 25,250 | 0 | 0.00% |
| A 2110.450-40-9500 | MATERIALS & SUPPLIES - EDISON ELA | 0 | 2,000 | 0 | 2,000 | 0 | 0.00% |
| A 2110.450-40-9600 | MATERIALS & SUPPLIES - EDISON ART | 4,451 | 4,500 | 4,500 | 4,500 | 0 | 0.00% |
| A 2110.450-60-0000 | MATERIALS & SUPPLIES - JFK | 34,223 | 35,875 | 28,639 | 35,875 | 0 | 0.00% |
| A 2110.450-60-9004 | MATERIALS & SUPPLIES - JFK TESTING | 0 | 500 | 0 | 500 | 0 | 0.00% |
| A 2110.450-60-9100 | MATERIALS & SUPPLIES - JFK MATH | 1,188 | 1,200 | 1,193 | 1,200 | 0 | 0.00% |
| A 2110.450-60-9500 | MATERIALS & SUPPLIES - JFK ELA | 2,984 | 3,000 | 1,393 | 3,000 | 0 | 0.00% |
| A 2110.450-60-9600 | MATERIALS & SUPPLIES - JFK ART | 8,819 | 9,000 | 6,269 | 9,000 | 0 | 0.00% |
| A 2110.450-70-0000 | MATERIALS & SUPPLIES - KING | 22,675 | 29,350 | 20,672 | 29,350 | 0 | 0.00% |
| A 2110.450-70-9600 | MATERIALS & SUPPLIES - KING ART | 4,500 | 4,500 | 4,476 | 4,500 | 0 | 0.00% |
| A 2110.450-80-0000 | MATERIALS & SUPPLIES - PARK | 20,184 | 23,525 | 11,858 | 23,525 | 0 | 0.00% |
| A 2110.450-80-9100 | MATERIALS & SUPPLIES - PARK MATH | 2,000 | 2,000 | 0 | 2,000 | 0 | 0.00% |
| A 2110.450-80-9300 | MATERIALS & SUPPLIES - PARK SCIENCE | 960 | 1,000 | 0 | 1,000 | 0 | 0.00% |
| A 2110.450-80-9500 | MATERIALS & SUPPLIES - PARK ELA | 1,925 | 3,600 | 0 | 3,600 | 0 | 0.00% |
| A 2110-450-80-9600 | MATERIALS & SUPPLIES - PARK ART | 4,439 | 4,500 | 4,480 | 4,500 | 0 | 0.00% |
| A 2110.471-00-0000 | TUITION - NYS PUBLIC SCHOOLS | 0 | 50,000 | 0 | 50,000 | 0 | 0.00% |
| A 2110.472-00-0000 | TUITION - ALL OTHER REG ED | 14,802 | 25,000 | 28,341 | 25,000 | 0 | 0.00% |
| A 2110.480-10-0000 | TEXTBOOKS - DW | 259,256 | 232,633 | 438,891 | 232,633 | 0 | 0.00% |
| A 2110.480-10-9900 | TEXTBOOKS - NON-PUBLIC | 22,304 | 26,038 | 18,005 | 26,038 | 0 | 0.00% |
| A 2110.480-20-0000 | TEXTBOOKS - PCMS | 67,431 | 67,000 | 79,899 | 67,000 | 0 | 0.00% |
| A 2110.480-30-0000 | TEXTBOOKS - PCHS | 94,659 | 95,938 | 95,528 | 95,938 | 0 | 0.00% |
| A 2110.480-40-0000 | TEXTBOOKS - EDISON | 11,014 | 7,249 | 7,253 | 7,249 | 0 | 0.00% |
| A 2110.480-40-9003 | TEXTBOOKS - EDISON ELL | 3,826 | 6,284 | 3,561 | 6,284 | 0 | 0.00% |
| A 2110.480-60-0000 | TEXTBOOKS - JFK | 6,951 | 15,971 | 12,940 | 15,971 | 0 | 0.00% |
| A 2110.480-60-9003 | TEXTBOOKS - JFK ELL | 9,000 | 9,000 | 0 | 9,000 | 0 | 0.00% |
| A 2110.480-70-0000 | TEXTBOOKS - KING | 7,771 | 9,875 | 8,085 | 9,875 | 0 | 0.00% |
| A 2110.480-70-9003 | TEXTBOOKS - KING ELL | 5,249 | 4,123 | 3,615 | 4,123 | 0 | 0.00% |
| A 2110.480-80-0000 | TEXTBOOKS - PARK | 8,727 | 8,811 | 10,956 | 8,811 | 0 | 0.00% |
| A 2110.480-80-9003 | TEXTBOOKS - PARK ELL | 4,893 | 6,451 | 6,306 | 6,451 | 0 | 0.00% |
| A 2110.490-00-0000 | BOCES SERVICES | 16,972 | 0 | 0 | 0 | 0 | 0.00% |
| **2110** | **TEACHING - REGULAR SCHOOL** | 39,195,649 | 41,377,691 | 40,544,188 | 43,195,810 | 1,818,119 | 4.39% |

# EXPENDITURE DETAIL

**2250 Special Education**

Inclusive of the Pre-K special needs children, the Special Education Department serves over 1215 students. We pride ourselves on being able to provide in-district programs for 90% of our special need students. When our own programs cannot accommodate the needs of students, services are provided by the Board of Cooperative Educational Services (BOCES), other public schools or private schools which are approved by NY State. Residential student placements are consistent with last year's numbers. Like districts around us and across New York State, there continues to be a pattern of higher incidence of secondary students who require therapeutic support for social- emotional needs. In response to this need, the district has developed an Emotional Support Program (ESP) which has successfully addressed needs of students who might have previously been placed in day therapeutic programs.

The Special Education Department continues to develop supports and structures to enable our students to be educated within the district when at all possible.

The district's goal will always be to meet students' needs in the least restrictive and most inclusive environment possible.

**2280 Occupational Education**

Funds are budgeted for students who attend the Occupational Education Program at Southern Westchester BOCES. There has been a continued interest among High School students to participate in this occupational training.

**2330 Special Schools**

Summer School

# EXPENDITURE DETAIL

| Account | Description | 2023 - 24 Expenditures | 2024 - 25 Approved Budget | 2024 - 25 Projected Expenditures | 2025 - 26 Adopted Budget | Budget to Budget Change $ | Budget to Budget Change % |
|---|---|---|---|---|---|---|---|
| A 2250.150-10-3400 | SALARIES - New K Classes | 0 | 0 | 0 | 262,745 | 262,745 | 100.00% |
| A 2250.150-10-3600 | SALARIES - SP ED SUMMER CSE | 47,019 | 15,000 | 23,683 | 15,000 | 0 | 0.00% |
| A 2250.150-10-3700 | SALARIES - SP ED TUTORING | 51,458 | 85,000 | 76,062 | 85,000 | 0 | 0.00% |
| A 2250.150-20-3000 | SALARIES - SP ED PCMS | 2,475,641 | 2,781,187 | 2,571,988 | 2,777,617 | -3,570 | -0.13% |
| A 2250.150-30-3000 | SALARIES - SP ED PCHS | 1,780,701 | 1,916,679 | 1,888,109 | 1,979,686 | 63,007 | 3.29% |
| A 2250.150-40-3000 | SALARIES - SP ED EDISON | 892,622 | 1,032,531 | 1,016,359 | 1,062,103 | 29,572 | 2.86% |
| A 2250.150-60-3000 | SALARIES - SP ED JFK | 1,428,747 | 1,538,939 | 1,509,465 | 1,581,238 | 42,299 | 2.75% |
| A 2250.150-70-3000 | SALARIES - SP ED KING | 809,773 | 950,578 | 875,057 | 912,680 | -37,898 | -3.99% |
| A 2250.150-80-3000 | SALARIES - SP ED PARK | 692,184 | 683,688 | 790,644 | 827,090 | 143,402 | 20.97% |
| A 2250.152-10-3000 | SALARIES - SP ED DIRECTOR | 749,905 | 689,023 | 854,765 | 724,421 | 35,398 | 5.14% |
| A 2250.154-10-3000 | SALARIES - SP ED SPEECH DW | 1,277,304 | 0 | 367,715 | 470,023 | 470,023 | 100.00% |
| A 2250.154-20-3000 | SALARIES - SP ED SPEECH PCMS | 0 | 109,401 | 32,411 | 33,720 | -75,681 | -69.18% |
| A 2250.154-30-3000 | SALARIES - SP ED SPEECH PCHS | 0 | 0 | 0 | 45,198 | 45,198 | 100.00% |
| A 2250.154-40-3000 | SALARIES - SP ED SPEECH EDISON | 0 | 260,304 | 43,076 | 227,431 | -32,873 | -12.63% |
| A 2250.154-60-3000 | SALARIES - SP ED SPEECH JFK | 0 | 227,314 | 216,524 | 238,525 | 11,211 | 4.93% |
| A 2250.154-70-3000 | SALARIES - SP ED SPEECH KING | 80,695 | 197,603 | 227,314 | 343,251 | 145,648 | 73.71% |
| A 2250.154-80-3000 | SALARIES - SP ED SPEECH PARK | 0 | 179,647 | 327,104 | 216,000 | 36,353 | 20.24% |
| A 2250.155-20-3000 | SALARIES - SP ED TA PCMS | 289,759 | 341,370 | 205,798 | 255,059 | -86,311 | -25.28% |
| A 2250.155-30-3000 | SALARIES - SP ED TA PCHS | 431,506 | 573,422 | 235,497 | 507,490 | -65,932 | -11.50% |
| A 2250.155-40-3000 | SALARIES - SP ED TA EDISON | 123,847 | 123,679 | 465,415 | 173,741 | 50,062 | 40.48% |
| A 2250.155-60-3000 | SALARIES - SP ED TA JFK | 137,592 | 183,909 | 166,161 | 151,568 | -32,341 | -17.59% |
| A 2250.155-70-3000 | SALARIES - SP ED TA KING | 0 | 0 | 144,208 | 0 | 0 | 100.00% |
| A 2250.155-80-3000 | SALARIES - SP ED TA PARK | 65,725 | 68,982 | 68,982 | 72,403 | 3,421 | 4.96% |
| A 2250.156-10-3300 | SALARIES - CSE CHAIRPERSON | 25,225 | 10,870 | 454 | 10,870 | 0 | 0.00% |
| A 2250.161-10-3000 | SALARIES - SP ED CLERICAL | 124,879 | 104,127 | 120,024 | 104,019 | -108 | -0.10% |
| A 2250.161-10-3200 | SALARIES - SP ED CLERICAL SUBS | 32,253 | 0 | 27,278 | 0 | 0 | 100.00% |
| A 2250.163-10-3200 | SALARIES - SP ED AIDES SUBS | 855 | 10,000 | 1,770 | 10,000 | 0 | 0.00% |
| A 2250.163-20-3000 | SALARIES - SP ED AIDES PCMS | 613,561 | 619,627 | 604,058 | 635,572 | 15,945 | 2.57% |
| A 2250.163-30-3000 | SALARIES - SP ED AIDES PCHS | 320,442 | 360,794 | 327,214 | 336,669 | -24,125 | -6.69% |
| A 2250.163-40-3000 | SALARIES - SP ED AIDES EDISON | 356,117 | 387,290 | 424,901 | 433,286 | 45,996 | 11.88% |
| A 2250.163-60-3000 | SALARIES - SP ED AIDES JFK | 568,955 | 592,537 | 479,175 | 468,507 | -124,030 | -20.93% |
| A 2250.163-70-3000 | SALARIES - SP ED AIDES KING | 497,412 | 486,700 | 565,952 | 593,341 | 106,641 | 21.91% |
| A 2250.163-80-3000 | SALARIES - SP ED AIDES PARK | 416,229 | 417,892 | 499,134 | 515,049 | 97,157 | 23.25% |
| A 2250.200-10-0000 | EQUIPMENT- SP ED | 9,583 | 23,000 | 8,968 | 23,000 | 0 | 0.00% |
| A 2250.400-10-0000 | CONTRACTUAL SERVICES - SP ED | 567,587 | 400,000 | 514,509 | 400,000 | 0 | 0.00% |
| A 2250.401-10-0000 | CONFERENCE & TRAVEL - SP ED | 1,796 | 2,500 | 1,125 | 2,500 | 0 | 0.00% |
| A 2250.402-10-0000 | MEMBERSHIP & DUES - SP ED | 46 | 1,800 | 0 | 1,800 | 0 | 0.00% |
| A 2250.420-10-5000 | MAINT & REPAIR - SP ED OFFICE EQUIPMENT | 0 | 100 | 0 | 100 | 0 | 0.00% |
| A 2250.450-10-0000 | MATERIALS & SUPPLIES - SP ED | 38,011 | 45,000 | 40,316 | 45,000 | 0 | 0.00% |
| A 2250.450-20-0000 | MATERIALS & SUPPLIES - SP ED PCMS | 2,000 | 2,000 | 2,035 | 2,000 | 0 | 0.00% |
| A 2250.450-30-0000 | MATERIALS & SUPPLIES - SP ED PCHS | 1,093 | 1,250 | 1,248 | 1,250 | 0 | 0.00% |
| A 2250.450-40-0000 | MATERIALS & SUPPLIES - SP ED EDISON | 942 | 1,500 | 1,500 | 1,500 | 0 | 0.00% |
| A 2250.450-80-0000 | MATERIALS & SUPPLIES - SP ED PARK | 922 | 1,000 | 1,041 | 1,000 | 0 | 0.00% |
| A 2250.471-10-0000 | TUITION - SP ED NYS PUBLIC SCHOOLS | 861,087 | 1,624,957 | 697,276 | 1,624,957 | 0 | 0.00% |
| A 2250.472-10-0000 | TUITION - SP ED OTHER | 1,402,459 | 1,087,253 | 1,906,684 | 1,087,253 | 0 | 0.00% |
| A 2250.490-10-0000 | BOCES SERVICES - SP ED | 7,502,334 | 6,344,938 | 6,361,972 | 7,005,586 | 660,648 | 10.41% |
| **2250** | **PROGRAMS FOR STUDENTS WITH DISABILITIES** | **24,678,264** | **24,483,391** | **24,692,970** | **26,265,248** | **1,781,856** | **7.28%** |
| | | | | | | | |
| A 2280.490-10-0000 | BOCES SERVICES - OCCUPATIONAL ED | 700,236 | 688,920 | 688,920 | 688,920 | 0 | 0.00% |
| **2280** | **OCCUPATIONAL EDUCATION** | **700,236** | **688,920** | **688,920** | **688,920** | **0** | **0.00%** |
| A 2330.130-30-0000 | SALARIES - SUMMER PCHS | 0 | 34,550 | 12,543 | 34,550 | 0 | 0.00% |
| A2330.400-10-0000 | CONTRACTUAL-AFTERSCHOOL PGM | 0 | 100,000 | 80,000 | 100,000 | 0 | 0.00% |
| **2330** | **SUMMER'** | **0** | **134,550** | **92,543** | **134,550** | **0** | **0.00%** |

**EXPENDITURE DETAIL**

**2610 Library**

**2620 Educational Television**

**2630 Computer Instruction**

# EXPENDITURE DETAIL

| Account | Description | 2023 - 24 Expenditures | 2024 - 25 Approved Budget | 2024 - 25 Projected Expenditures | 2025 - 26 Adopted Budget | Budget to Budget Change $ | Budget to Budget Change % |
|---|---|---|---|---|---|---|---|
| A 2610.130-20-3000 | SALARIES - LIBRARY PCMS | 146,352 | 153,546 | 153,546 | 161,097 | 7,551 | 4.92% |
| A 2610.130-30-3000 | SALARIES - LIBRARY PCHS | 85,000 | 86,558 | 93,610 | 97,976 | 11,418 | 13.19% |
| A 2610.161-10-3000 | SALARIES - LIBRARY CLERICAL ELEMENTARY | 47,801 | 600 | 600 | 1,500 | 900 | 150.00% |
| A 2610.161-20-3000 | SALARIES - LIBRARY CLERICAL PCMS | 47,201 | 49,180 | 48,098 | 49,012 | -168 | -0.34% |
| A 2610.161-30-3000 | SALARIES - LIBRARY CLERICAL PCHS | 44,025 | 49,780 | 48,698 | 50,512 | 732 | 1.47% |
| A 2610.161-40-3000 | SALARIES LIBRARY CLERICAL | 51,290 | 52,037 | 51,719 | 51,859 | -178 | -0.34% |
| A 2610.161-60-3000 | SALARIES LIBRARY CLERICAL | 318 | 49,180 | 48,767 | 49,012 | -168 | -0.34% |
| A 2610.161-70-3000 | SALARIES LIBRARY CLERICAL | 47,280 | 49,180 | 48,109 | 49,012 | -168 | -0.34% |
| A 2610.161-80-3000 | SALARIES LIBRARY CLERICAL | 51,245 | 52,037 | 51,843 | 51,859 | -178 | -0.34% |
| A 2610.450-20-0000 | MATERIALS & SUPPLIES - LIBRARY PCMS | 32 | 700 | 24 | 700 | 0 | 0.00% |
| A 2610.450-30-0000 | MATERIALS & SUPPLIES - LIBRARY PCHS | 1,447 | 1,500 | 1,254 | 1,500 | 0 | 0.00% |
| A 2610.460-10-9900 | LIBRARY BOOKS - NON-PUBLIC | 1,714 | 1,194 | 204 | 1,194 | 0 | 0.00% |
| A 2610.460-20-0000 | LIBRARY BOOKS - PCMS | 6,106 | 6,075 | 4,534 | 6,075 | 0 | 0.00% |
| A 2610.460-30-0000 | LIBRARY BOOKS - PCHS | 9,619 | 9,731 | 9,445 | 9,731 | 0 | 0.00% |
| A 2610.460-40-0000 | LIBRARY BOOKS - EDISON | 2,559 | 2,544 | 2,714 | 2,544 | 0 | 0.00% |
| A 2610.460-60-0000 | LIBRARY BOOKS - JFK | 4,687 | 4,694 | 4,592 | 4,694 | 0 | 0.00% |
| A 2610.460-70-0000 | LIBRARY BOOKS - KING | 2,603 | 2,631 | 2,000 | 2,631 | 0 | 0.00% |
| A 2610.460-80-0000 | LIBRARY BOOKS - PARK | 3,737 | 2,869 | 364 | 2,869 | 0 | 0.00% |
| A 2610.490-00-0000 | BOCES SERVICES - LIBRARY | 20,457 | 22,762 | 22,762 | 22,762 | 0 | 0.00% |
| **2610** | **SCHOOL LIBRARY & AUDIOVISUAL** | **573,473** | **596,798** | **592,882** | **616,539** | **19,741** | **3.31%** |
| A 2620.200-10-0000 | EQUIPMENT - TV | 53,767 | 7,500 | 0 | 7,500 | 0 | 0.00% |
| A 2620.400-10-0000 | CONTRACTUAL SERVICES - TV | 5,224 | 38,000 | 50,000 | 53,000 | 15,000 | 39.47% |
| A 2620.420-10-5000 | MAINT & REPAIR - TV | 28,686 | 1,000 | 28,686 | 1,000 | 0 | 0.00% |
| A 2620.450-10-0000 | MATERIALS & SUPPLIES - TV | 60,712 | 1,000 | 2,792 | 1,000 | 0 | 0.00% |
| A 2620.490-00-0000 | EDUCATIONAL TELEVISION | 50,637 | 67,563 | 28,050 | 44,536 | -23,027 | -34.08% |
| **2620** | **EDUCATIONAL TELEVISION** | **199,025** | **115,063** | **109,528** | **107,036** | **-8,027** | **-6.98%** |
| A 2630.150-10-3000 | SALARIES-TECHNOLOGY DIRECTOR | 179,464 | 203,112 | 188,112 | 207,190 | 4,078 | 2.01% |
| A 2630.150-20-3000 | SALARIES - CAI - PCMS | 0 | 0 | 46,888 | 49,149 | 49,149 | 0.00% |
| A 2630.150-30-3000 | SALARIES - CAI - PCHS | 0 | 0 | 27,408 | 0 | 0 | 0.00% |
| A 2630.160-10-3000 | SALARIES - CAI - TECHNOLOGY FACILITATOR | 197,792 | 192,741 | 197,550 | 192,090 | -651 | -0.34% |
| A 2630.160-10-3000 | SALARIES - CAI - SUMMER INTERNS | 47,830 | 0 | 49,489 | 0 | 0 | 0.00% |
| A 2630.163-20-3000 | SALARIES - AIDES CAI - PCMS | 0 | 0 | 13,704 | 13,964 | 13,964 | 0.00% |
| A 2630.150-30-3000 | SALARIES - CAI - PCHS | 0 | 45,000 | 13,704 | 13,964 | -31,036 | -68.97% |
| A 2630.163-40-3000 | SALARIES - AIDES CAI - EDISON | 14,844 | 25,565 | 25,002 | 25,477 | -88 | -0.34% |
| A 2630.163-60-3000 | SALARIES - AIDES CAI - JFK | 0 | 0 | 25,242 | 25,477 | 25,477 | 0.00% |
| A 2630.163-70-3000 | SALARIES - AIDES CAI - KING | 32,441 | 33,688 | 33,006 | 33,582 | -106 | -0.31% |
| A 2630.163-80-3000 | SALARIES - AIDES CAI - PARK | 42,665 | 44,454 | 77,550 | 80,144 | 35,690 | 80.29% |
| A 2630.220-10-0000 | HARDWARE - CAI - DW | 26,925 | 10,000 | 28,903 | 10,000 | 0 | 0.00% |
| A 2630.220-10-9900 | HARDWARE - CAI - NON-PUBLIC | 473 | 3,100 | 0 | 3,100 | 0 | 0.00% |
| A 2630.400-10-0000 | CONTRACTUAL SERVICES - CAI | 421,845 | 0 | 0 | 0 | 0 | 0.00% |
| A 2630.450-10-0000 | MATERIALS & SUPPLIES - CAI | 36,386 | 15,000 | 11,679 | 15,000 | 0 | 0.00% |
| A 2630.450-20-0000 | MATERIALS & SUPPLIES - CAI - PCMS | 9,815 | 8,672 | 9,247 | 8,672 | 0 | 0.00% |
| A 2630.450-30-0000 | MATERIALS & SUPPLIES - CAI - PCHS | 12,418 | 12,418 | 11,389 | 12,418 | 0 | 0.00% |
| A 2630.450-40-0000 | MATERIALS & SUPPLIES - CAI - EDISON | 1,927 | 2,000 | 2,258 | 2,000 | 0 | 0.00% |
| A 2630.450-60-0000 | MATERIALS & SUPPLIES - CAI - JFK | 15,000 | 15,000 | 10,830 | 15,000 | 0 | 0.00% |
| A 2630.450-70-0000 | MATERIALS & SUPPLIES - CAI - KING | 8,335 | 6,400 | 7,642 | 6,400 | 0 | 0.00% |
| A 2630.450-80-0000 | MATERIALS & SUPPLIES - CAI - PARK | 2,000 | 2,000 | 934 | 2,000 | 0 | 0.00% |
| A 2630.460-10-0000 | SOFTWARE - CAI -DW | 230,366 | 58,142 | 167,695 | 58,142 | 0 | 0.00% |
| A 2630.460-10-9900 | SOFTWARE - CAI - NON-PUBLIC | 2,145 | 2,861 | 0 | 2,861 | 0 | 0.00% |
| A 2630.460-20-0000 | SOFTWARE - CAI - PCMS | 7,791 | 7,863 | 9,690 | 7,863 | 0 | 0.00% |
| A 2630.460-30-0000 | SOFTWARE - CAI - PCHS | 2,405 | 12,596 | 10,743 | 12,596 | 0 | 0.00% |
| A 2630.460-40-0000 | SOFTWARE - CAI - EDISON | 2,615 | 3,293 | 580 | 3,293 | 0 | 0.00% |
| A 2630.460-60-0000 | SOFTWARE - CAI - JFK | 1,955 | 6,076 | 3,133 | 6,076 | 0 | 0.00% |
| A 2630.460-70-0000 | SOFTWARE - CAI - KING | 2,331 | 3,406 | 1,090 | 3,406 | 0 | 0.00% |
| A 2630.460-80-0000 | SOFTWARE - CAI - PARK | 1,580 | 3,713 | 580 | 3,713 | 0 | 0.00% |
| A 2630.490-00-0000 | BOCES SERVICES - CAI | 407,097 | 815,249 | 594,805 | 919,817 | 104,568 | 12.83% |
| **2630** | **COMPUTER ASSISTED INSTRUCTION** | **1,708,445** | **1,532,349** | **1,568,853** | **1,733,394** | **201,045** | **13.12%** |

# EXPENDITURE DETAIL

**2810 Guidance**

Guidance Counselors are an essential component of our secondary schools. In addition to scheduling academic advisement and post-secondary planning, they provide the social emotional support at the foundation of students' school and life success.

**2815 Health Services**

The district employs nurses in each of the district's schools and non-public schools that provide a host of services, i.e., collecting and arranging for State mandated physical exams, hearing and vision testing, dispensing doctor prescribed medications during the school day, and assessing injured or sick children.

**2820 & 2825 Psychological/Social Worker Services**

These lines fund psychologists and social workers throughout the district. Psychologists and social workers provide both mandated and non-mandated counseling sessions. They meet with students individually and in small groups depending on need. These departments play a critical role in all crisis intervention, mental health, and psychological evaluation, and work closely with families to assure students are well-supported both in and out of our schools.

# EXPENDITURE DETAIL

| Account | Description | 2023 - 24 Expenditures | 2024 - 25 Approved Budget | 2024 - 25 Projected Expenditures | 2025 - 26 Adopted Budget | Budget to Budget Change $ | Budget to Budget Change % |
|---|---|---|---|---|---|---|---|
| A 2810.150-10-3000 | SALARIES - GUIDANCE DW | 77,929 | 240,207 | 121,901 | 252,066 | 11,859 | 4.94% |
| A 2810.150-20-3000 | SALARIES - GUIDANCE PCMS | 573,709 | 587,181 | 510,681 | 534,461 | -52,720 | -8.98% |
| A 2810.150-30-3000 | SALARIES - GUIDANCE PCHS | 849,036 | 918,900 | 929,741 | 964,517 | 45,617 | 4.96% |
| A 2810.161-20-3000 | SALARIES - CLERICAL GUIDANCE PCMS | 45,883 | 44,749 | 43,435 | 41,362 | -3,387 | -7.57% |
| A 2810.161-30-3000 | SALARIES - CLERICAL GUIDANCE PCHS | 154,136 | 159,467 | 133,862 | 148,322 | -11,145 | -6.99% |
| A 2810.450-20-0000 | MATERIALS & SUPPLIES - GUIDANCE PCMS | 1,937 | 3,100 | 2,623 | 3,100 | 0 | 0.00% |
| A 2810.450-30-0000 | MATERIALS & SUPPLIES - GUIDANCE PCHS | 2,543 | 2,000 | 2,863 | 2,000 | 0 | 0.00% |
| A 2810.490-00-0000 | GUIDANCE-REGULAR SCHOOLS | 13,595 | 13,974 | 33,869 | 13,974 | 0 | 0.00% |
| **2810** | **GUIDANCE** | **1,718,768** | **1,969,578** | **1,778,974** | **1,959,802** | **-9,776** | **-0.50%** |
| A 2815.160-10-3000 | SALARIES - NURSES K-5 | 11,751 | 0 | 0 | 0 | 0 | 0.00% |
| A 2815.160-20-3000 | SALARIES - NURSES PCMS | 170,228 | 136,092 | 182,441 | 199,716 | 63,624 | 46.75% |
| A 2815.160-30-3000 | SALARIES - NURSES PCHS | 137,238 | 139,995 | 137,029 | 139,515 | -480 | -0.34% |
| A 2815.160-40-3000 | SALARIES-NURSES EDISON | 38,927 | 69,339 | 70,413 | 69,101 | -238 | -0.34% |
| A 2815.160-60-3000 | SALARIES-NURSES JFK | 130,865 | 137,385 | 134,662 | 136,914 | -471 | -0.34% |
| A 2815.160-70-3000 | SALARIES-NURSES KING | 73,427 | 75,360 | 73,715 | 75,105 | -255 | -0.34% |
| A 2815.160-80-3000 | SALARIES-NURSES PARK | 68,249 | 69,339 | 67,813 | 69,101 | -238 | -0.34% |
| A 2815.160-90-3000 | SALARIES-NURSES NPS | 12,674 | 50,000 | 55,074 | 50,000 | 0 | 0.00% |
| A 2815.161-20-3000 | SALARIES - CLERICAL NURSE PCMS | 38,374 | 39,983 | 43,764 | 44,596 | 4,613 | 11.54% |
| A 2815.161-30-3000 | SALARIES - CLERICAL NURSE PCHS | 47,186 | 49,165 | 48,083 | 49,597 | 432 | 0.88% |
| A 2815.200-10-0000 | EQUIPMENT - HEALTH SERVICES | 597 | 5,000 | 0 | 5,000 | 0 | 0.00% |
| A 2815.400-10-0000 | CONTRACTUAL SERVICES | 80,931 | 41,000 | 41,000 | 41,000 | 0 | 0.00% |
| A 2815.400-10-1000 | CONFERENCE & TRAVEL - HEALTH SERVICES | 0 | 500 | 0 | 500 | 0 | 0.00% |
| A 2815.400-10-6000 | HEALTH SERVICES - OTHER DISTRICTS | 402,397 | 310,000 | 309,168 | 310,000 | 0 | 0.00% |
| A 2815.420-10-5000 | MAINT & REPAIR - HEALTH SERVICES | 1,272 | 5,000 | 1,097 | 5,000 | 0 | 0.00% |
| A 2815.450-10-0000 | MATERIALS & SUPPLIES - HEALTH SERVICES | 13,003 | 12,000 | 8,613 | 12,000 | 0 | 0.00% |
| **2815** | **HEALTH SERVICES** | **1,227,119** | **1,140,158** | **1,172,873** | **1,207,145** | **66,987** | **5.88%** |
| A 2820.150-10-3000 | SALARIES - PSYCHOLOGISTS | 129,586 | 132,116 | 138,195 | 139,359 | 7,243 | 5.48% |
| A 2820.150-20-3000 | SALARIES- PSYCHOLOGISTS | 222,564 | 318,495 | 233,495 | 244,970 | -73,525 | -23.09% |
| A 2820.150-30-3000 | SALARIES- PSYCHOLOGISTS | 223,971 | 322,113 | 315,169 | 327,953 | 5,840 | 1.81% |
| A 2820.150-40-3000 | SALARIES- PSYCHOLOGISTS | 144,556 | 241,495 | 152,944 | 159,026 | -82,469 | -34.15% |
| A 2820.150-60-3000 | SALARIES- PSYCHOLOGISTS | 293,175 | 333,438 | 337,324 | 349,774 | 16,336 | 4.90% |
| A 2820.150-70-3000 | SALARIES- PSYCHOLOGISTS | 215,899 | 251,628 | 301,348 | 314,892 | 63,264 | 25.14% |
| A 2820.150-80-3000 | SALARIES- PSYCHOLOGISTS | 253,790 | 266,352 | 289,262 | 330,328 | 63,976 | 24.02% |
| A 2820.450-10-0000 | MATERIALS & SUPPLIES - PSYCHOLOGISTS | 3,032 | 10,000 | 9,997 | 10,000 | 0 | 0.00% |
| **2820** | **PSYCHOLOGICAL** | **1,486,572** | **1,875,637** | **1,777,734** | **1,876,302** | **665** | **0.04%** |
| A 2825.150-10-3000 | SALARIES - SOCIAL SERVICES | 73,446 | 155,639 | 117,003 | 122,802 | -32,837 | -21.10% |
| A 2825.150-20-3000 | SALARIES SOCIAL SERVICE | 0 | 0 | 0 | 0 | 0 | 100.00% |
| A 2825.150-30-3000 | SALARIES SOCIAL SERVICE | 98,454 | 103,145 | 90,697 | 74,238 | -28,907 | -28.03% |
| A 2825.150-40-3000 | SALARIES SOCIAL SERVICE | 119,301 | 77,087 | 75,649 | 79,400 | 2,313 | 3.00% |
| A 2825.150-60-3000 | SALARIES SOCIAL SERVICE | 0 | 71,307 | 77,087 | 80,909 | 9,602 | 13.47% |
| A 2825.150-70-3000 | SALARIES SOCIAL SERVICE | 75,675 | 95,122 | 63,669 | 99,837 | 4,715 | 4.96% |
| A 2825.150-80-3000 | SALARIES SOCIAL SERVICE | 186,319 | 195,555 | 36,377 | 74,238 | -121,317 | -62.04% |
| A 2825.400-20-3000 | Social Services | 45,926 | 45,926 | 9,841 | 45,926 | 0 | 0.00% |
| A 2825.400-30-3000 | Social Services | 45,926 | 45,926 | 9,821 | 45,926 | 0 | 0.00% |
| A 2825.400-40-3000 | Social Services | 22,963 | 22,963 | 4,989 | 22,963 | 0 | 0.00% |
| A 2825.400-60-3000 | Social Services | 45,926 | 45,926 | 25,956 | 45,926 | 0 | 0.00% |
| A 2825.400-70-3000 | Social Services | 22,963 | 22,963 | 7,567 | 22,963 | 0 | 0.00% |
| A 2825.400-80-3000 | Social Services | 22,963 | 22,963 | 5,889 | 22,963 | 0 | 0.00% |
| A 2825.490-10-0000 | Social Services | 0 | 0 | 0 | 0 | 0 | 0.00% |
| **2825** | **SOCIAL WORK** | **759,862** | **904,522** | **524,545** | **738,091** | **-166,431** | **-18.40%** |

# EXPENDITURE DETAIL

**2850 Co-Curricular Activities**

The district has an extensive list of extracurricular activities. The amount of the stipend received by the advisors for these activities is set by the PCTA contract and is dependent upon the amount of advisor time required, longevity of the advisor in the position and the impact of the activity on the school in general. Not every activity is funded every year.

**2855 Interscholastic Athletics**

Port Chester High School recognizes the educational value of student participation in sports. We offer opportunities for students to develop and grow through participation in multiple athletic activities. About a third of our students participate in at least one sport. We offer interscholastic boy and girls' sports program at the modified, junior and varsity levels.

**5510 District Transportation Services**

This code represents the costs of coordinating all transportation for the district.

**5540 Contract Transportation**

The district uses contract transportation services to keep transportation costs down.

**5581 Transportation from BOCES**

The district contracts with BOCES to transport our students between BOCES buildings.

**8070 Census-Residency**

# EXPENDITURE DETAIL

| Account | Description | 2023 - 24 Expenditures | 2024 - 25 Approved Budget | 2024 - 25 Projected Expenditures | 2025 - 26 Adopted Budget | Budget to Budget Change $ | Budget to Budget Change % |
|---|---|---|---|---|---|---|---|
| A 2850.150-10-3300 | SALARIES - CO-CURRICULAR STIPENDS | 201,201 | 147,000 | 207,960 | 197,000 | 50,000 | 34.01% |
| A 2850.150-10-3500 | SALARIES - CO-CURRICULAR CHAPERONE PAY | 167,244 | 25,000 | 155,750 | 25,000 | 0 | 0.00% |
| A 2850.400-20-0000 | CONTRACTUAL SERVICES - CO-CURRICULAR PC | 23,460 | 20,000 | 3,409 | 20,000 | 0 | 0.00% |
| A 2850.400-30-0000 | CONTRACTUAL SERVICES - CO-CURRICULAR PC | 32,578 | 69,000 | 64,254 | 276,000 | 207,000 | 300.00% |
| A 2850.400-30-9550 | CONTRACTUAL SERVICES - HS DRAMA AND MU | 3,000 | 30,000 | 25,000 | 36,000 | 6,000 | 20.00% |
| A 2850.400-30-9450 | CONTRACTUAL SERVICES - MARCHING BAND | 28,411 | 36,000 | 11,335 | 83,000 | 47,000 | 130.56% |
| **2850** | **CO-CURRICULAR ACTIVITIES** | **455,894** | **327,000** | **467,707** | **637,000** | **310,000** | **94.80%** |
| A 2855.150-10-3300 | SALARIES - COACHES | 613,270 | 538,900 | 607,080 | 613,900 | 75,000 | 13.92% |
| A 2855.150-10-3500 | SALARIES - ATHLETICS CHAPERONE PAY | 16,830 | 40,000 | 26,343 | 40,000 | 0 | 0.00% |
| A 2855.152-10-3000 | SALARIES - DIRECTOR OF ATHLETICS | 177,779 | 186,592 | 186,592 | 195,841 | 9,249 | 4.96% |
| A 2855.161-10-3000 | SALARIES - CLERICAL ATHLETICS | 33,395 | 51,697 | 48,691 | 49,616 | -2,081 | -4.03% |
| A 2855.200-10-0000 | EQUIPMENT - ATHLETICS | 12,081 | 3,600 | 3,600 | 3,600 | 0 | 0.00% |
| A 2855.400-10-0000 | CONTRACTUAL SERVICES - ATHLETICS | 24,764 | 18,060 | 26,049 | 18,060 | 0 | 0.00% |
| A 2855.400-10-9710 | FACILITIES RENTAL & MERGED TEAMS - ATHLET | 107,588 | 80,049 | 118,203 | 80,049 | 0 | 0.00% |
| A 2855.401-10-0000 | CONFERENCE & TRAVEL - ATHLETICS | 4,610 | 5,085 | 6,607 | 5,085 | 0 | 0.00% |
| A 2855.402-10-9710 | ENTRY FEES & DUES -ATHLETICS | 34,427 | 29,000 | 41,829 | 29,000 | 0 | 0.00% |
| A 2855.420-10-9710 | RECONDITIONING -ATHLETICS | 44,974 | 41,430 | 34,201 | 41,430 | 0 | 0.00% |
| A 2855.430-10-9710 | TIMERS / JUDGES / SECURITY -ATHLETICS | 12,350 | 7,130 | 0 | 7,130 | 0 | 0.00% |
| A 2855.450-10-9710 | MATERIALS & SUPPLIES - ATHLETICS | 84,351 | 84,158 | 87,043 | 84,158 | 0 | 0.00% |
| A 2855.490-00-9710 | BOCES SERVICES - ATHLETICS | 114,561 | 112,626 | 112,626 | 112,626 | 0 | 0.00% |
| **2855** | **INTERSCHOLASTIC AHTLETICS** | **1,280,981** | **1,198,328** | **1,298,863** | **1,280,496** | **82,168** | **6.86%** |
| A 5510.160-10-3000 | SALARIES - CLERICAL TRANS ADMIN | 21,012 | 21,893 | 21,411 | 21,818 | -75 | -0.34% |
| **5510** | **TRANSPORTATION ADMIN** | **21,012** | **21,893** | **21,411** | **21,818** | **-75** | **-0.34%** |
| A 5540.400-10-0000 | CONTRACTUAL TRANS - REG ED | 1,677,584 | 1,657,821 | 2,180,501 | 2,033,000 | 375,179 | 22.63% |
| A 5540.400-10-9010 | CONTRACTUAL TRANS - SPEC ED | 2,998,116 | 2,604,801 | 2,704,164 | 2,645,150 | 40,349 | 1.55% |
| A 5540.405-10-0000 | TRANSP - FIELD TRIPS REG ED | 78,712 | 266,500 | 252,275 | 266,500 | 0 | 0.00% |
| A 5540.405-10-9010 | TRANSP - FIELD TRIPS SPEC ED | 15,030 | 30,000 | 23,440 | 30,000 | 0 | 0.00% |
| A 5540.405-10-9400 | TRANSP - BAND | 67,000 | 80,000 | 75,000 | 80,000 | 0 | 0.00% |
| A 5540.405-10-9710 | TRANSP - ATHLETICS | 214,893 | 180,000 | 180,000 | 180,000 | 0 | 0.00% |
| **5540** | **CONTRACT TRANSPORTATION** | **5,051,334** | **4,819,122** | **5,415,380** | **5,234,650** | **415,528** | **8.62%** |
| A 5581.490-00-9010 | BOCES SERVICES - SP ED TRANSP | 21,360 | 15,000 | 106,874 | 15,000 | 0 | 0.00% |
| **5581** | **TRANSPORTATION FROM BOCES** | **21,360** | **15,000** | **106,874** | **15,000** | **0** | **0.00%** |
| A 8070.150-10-0000 | SALARIES-REGISTRATION | 0 | 143,037 | 143,037 | 150,040 | 7,003 | 4.90% |
| A 8070.160-10-0000 | SALARIES - RESIDENCY VERIFICATION | 45,042 | 78,500 | 81,108 | 322,792 | 244,292 | 311.20% |
| A 8070.400-10-0000 | CONTRACTUAL SERVICES - CENSUS | 7,821 | 30,000 | 19,227 | 30,000 | 0 | 0.00% |
| **8070** | **CENSUS** | **52,863** | **251,537** | **243,372** | **502,832** | **251,295** | **99.90%** |

# EXPENDITURE DETAIL

**90XX- Benefits**

All expenditures in the benefits section of the budget are either mandated by law or negotiated in contracts.

**NYS Employees' Retirement**

The district is required to provide a contribution for all classified employees who belong to the Employees' Retirement System (ERS). ERS contributions by the district are dependent upon the tier to which the employee belongs, and the tier is determined by when the individual joined the system. The rates are set by the retirement system.

**NYS Teachers' & Administrators**

Teachers and Administrators are members of the Teachers' Retirement System (TRS). The rate is set by the retirement system.

**Social Security and Medicare**

By law we are required to pay Social Security and Medicare taxes on salaries paid. The increase is due to the increase in salaries and the increase in the maximum amount subject to Social Security tax.

**Workers' Compensation**

Workers Compensation insurance coverage is required by law.

**Dental/Vision Welfare Funds**

The Administrators, Teachers, CSEA contracts require a payment to the Welfare Fund for each eligible employee for dental/vision insurance.

**Unemployment Insurance**

Unemployment coverage is required by law. Unlike private industry, public School Districts pay for Unemployment Benefits as claims are made.

**Hospitalization and Medical Insurance**

Hospitalization, Medical Insurance and Prescriptions

**Medicare Plan B**

The district becomes the secondary health coverage once retirees are eligible for Medicare. Therefore, the District must reimburse retirees for their Medicare Plan B contributions.

**97XX Debt Services and Interfund Transfers**

# EXPENDITURE DETAIL

| Account | Description | 2023 - 24 Expenditures | 2024 - 25 Approved Budget | 2024 - 25 Projected Expenditures | 2025 - 26 Adopted Budget | Budget to Budget Change $ | Budget to Budget Change % |
|---|---|---|---|---|---|---|---|
| A 9010.800-10-0000 | EMPLOYEES RETIREMENT | 1,219,026 | 1,750,539 | 1,458,432 | 1,750,539 | 0 | 0.00% |
| A 9020.800-10-0000 | TEACHERS RETIREMENT | 5,742,499 | 6,139,000 | 5,900,000 | 6,333,612 | 194,612 | 3.17% |
| A 9030.800-10-0000 | SOCIAL SECURITY | 5,238,737 | 5,472,758 | 5,250,467 | 5,761,819 | 289,061 | 5.28% |
| A 9040.800-10-0000 | WORKERS COMP | 410,678 | 424,000 | 462,508 | 424,000 | 0 | 0.00% |
| A 9045.800-10-0000 | LIFE INSURANCE | 11,636 | 11,636 | 11,636 | 11,636 | 0 | 0.00% |
| A 9050.800-10-0000 | UNEMPLOYMENT INSURANCE | 0 | 60,000 | 0 | 60,000 | 0 | 0.00% |
| A 9060.800-10-0000 | HEALTH INSURANCE - SWSCHP | 13,369,872 | 14,528,701 | 15,185,591 | 15,847,455 | 1,318,754 | 9.08% |
| A 9060.800-10-3000 | HEALTH INSURANCE - BUYOUT | 383,422 | 377,750 | 400,849 | 377,750 | 0 | 0.00% |
| A 9060.803-10-0000 | MEDICARE B REIMBURSEMENT | 597,143 | 858,000 | 606,416 | 858,000 | 0 | 0.00% |
| A 9060.804-10-0000 | ADMIN EXCESS MED | 8,390 | 9,000 | 9,607 | 9,000 | 0 | 0.00% |
| A 9070.800-10-0000 | WELFARE TRUST | 981,187 | 926,220 | 1,026,523 | 926,220 | 0 | 0.00% |
| A 9089.800-10-0000 | OTHER EMPLOYEE BENEFITS | 35,830 | 9,000 | 12,391 | 9,000 | 0 | 0.00% |
| A 9089.801-10-0000 | COMPENSATED ABSENCES | 184,627 | 265,000 | 402,693 | 265,000 | 0 | 0.00% |
| **9xxx** | **BENEFITS** | **28,183,047** | **30,831,604** | **30,727,113** | **32,634,031** | **1,802,427** | **5.85%** |
| A 9901.930-00-0000 | TRANSFER TO SCHOOL LUNCH | 25,000 | 25,000 | 25,000 | 25,000 | 0 | 0.00% |
| A 9901.950-00-0000 | TRANSFER TO SPECIAL AID | 190,265 | 250,000 | 250,000 | 250,000 | 0 | 0.00% |
| A 9901.960-00-0000 | TRANSFER TO DEBT SERVICE | 5,974,719 | 5,974,469 | 5,974,469 | 5,974,469 | 0 | 0.00% |
| **9901** | **TRANSFER TO OTHER FUND** | **6,189,984** | **6,249,469** | **6,249,469** | **6,249,469** | **0** | **0.00%** |
| A 9950.900-00-0000 | TRANSFER TO CAPITAL | 8,651,265 | 8,435,412 | 8,435,412 | 8,435,412 | 0 | 0.00% |
| **9950** | **TRANSFER TO CAPITAL FUND** | **8,651,265** | **8,435,412** | **8,435,412** | **8,435,412** | **0** | **0.00%** |
| | **Grand Totals:** | **141,344,536** | **147,538,047** | **146,558,645** | **154,467,001** | **6,928,954** | **4.70%** |

# LONG TERM DEBT

| | Existing Debt | | | Bond Anticipation Note (BAN) | | | $83,465,000 Serial Bond | | | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| | Principal | Interest | Total | Principal | Interest | Total | Principal | Interest | Total | Debt |
| 2016-17 | 1,630,000 | 170,900 | 1,800,900 | | | | | | | 1,800,900 |
| 2017-18 | 1,645,000 | 153,700 | 1,798,700 | 3,189,973 | 40,286 | 3,230,259 | | | | 5,028,959 |
| 2018-19 | 1,665,000 | 135,900 | 1,800,900 | | | | | | | 1,800,900 |
| 2019-20 | 1,685,000 | 117,300 | 1,802,300 | 1,675,772 | 2,017,730 | 3,693,502 | | | | 5,495,802 |
| 2020-21 | 1,800,000 | 97,900 | 1,897,900 | | | | 2,815,000 | 2,698,518 | 5,513,518 | 7,411,418 |
| 2021-22 | 1,825,000 | 77,900 | 1,902,900 | | | | 2,880,000 | 2,634,869 | 5,514,869 | 7,417,769 |
| 2022-23 | 545,000 | 56,900 | 601,900 | | | | 3,025,000 | 2,490,869 | 5,515,869 | 6,117,769 |
| 2023-24 | 575,000 | 35,100 | 610,100 | | | | 3,175,000 | 2,339,619 | 5,514,619 | 6,124,719 |
| 2024-25 | 585,000 | 23,600 | 608,600 | | | | 3,335,000 | 2,180,869 | 5,515,869 | 6,124,469 |
| 2025-26 | 595,000 | 11,900 | 606,900 | | | | 3,500,000 | 2,014,119 | 5,514,119 | 6,121,019 |
| 2026-27 | | | | | | | 3,675,000 | 1,839,119 | 5,514,119 | 5,514,119 |
| 2027-28 | | | | | | | 3,860,000 | 1,655,369 | 5,515,369 | 5,515,369 |
| 2028-29 | | | | | | | 4,050,000 | 1,462,369 | 5,512,369 | 5,512,369 |
| 2029-30 | | | | | | | 4,215,000 | 1,300,369 | 5,515,369 | 5,515,369 |
| 2030-31 | | | | | | | 4,385,000 | 1,131,769 | 5,516,769 | 5,516,769 |
| 2031-32 | | | | | | | 4,560,000 | 956,369 | 5,516,369 | 5,516,369 |
| 2032-33 | | | | | | | 4,650,000 | 865,169 | 5,515,169 | 5,515,169 |
| 2033-34 | | | | | | | 4,745,000 | 772,169 | 5,517,169 | 5,517,169 |
| 2034-35 | | | | | | | 4,835,000 | 677,269 | 5,512,269 | 5,512,269 |
| 2035-36 | | | | | | | 4,935,000 | 580,569 | 5,515,569 | 5,515,569 |
| 2036-37 | | | | | | | 5,035,000 | 481,869 | 5,516,869 | 5,516,869 |
| 2037-38 | | | | | | | 5,145,000 | 368,581 | 5,513,581 | 5,513,581 |
| 2038-39 | | | | | | | 5,260,000 | 252,819 | 5,512,819 | 5,512,819 |
| 2039-40 | | | | | | | 5,385,000 | 127,893 | 5,512,893 | 5,512,893 |
| | 12,550,000 | 881,100 | 13,431,100 | 4,865,745 | 2,058,016 | 6,923,761 | 83,465,000 | 26,830,565 | 110,295,565 | 130,650,426 |

## TAX CALCULATION

| 2025- 2026 Recommended Tax Levy | | $73,304,896 | |
|---|---|---|---|
| | Homestead | Non-Homestead | Total |
| Current Taxable Assessments | $3,100,234,289 | $1,760,872,022 | $4,861,106,311 |
| Parcels | 5,159 | 1,381 | 6,540 |
| Tax Base Proportion Percentage | 54.919670% | 45.080330% | 100.000000% |
| Tax Burden | $40,258,807 | $33,046,089 | $73,304,896 |
| Tax Rate per $1,000 | 12.985731 | 18.766889 | |
| Difference $ | ($0.05) | ($1.66) | |
| Difference % | -0.37% | ($1.66) | |
| 2024-25 Tax Rate per $1,000 | 13.033857 | 20.430376 | |

| 2024- 2025 Recommended Tax Levy | | $73,304,896 | |
|---|---|---|---|
| | Homestead | Non-Homestead | Total |
| Current Taxable Assessments | $2,960,363,605 | $1,699,427,338 | $4,659,790,943 |
| Parcels | 5,159 | 1,381 | 6,540 |
| Tax Base Proportion Percentage | 52.636260% | 47.363740% | 100.000000% |
| Tax Burden | $38,584,956 | $34,719,940 | $73,304,896 |
| Tax Rate per $1,000 | 13.033857 | 20.430376 | |
| Difference $ | $0.06 | ($0.45) | |
| Difference % | 0.44% | -2.15% | |

## PROPERTY TAX LEVY CAP

The property tax cap law, enacted in Chapter 97 of the Laws of 2011, restricts tax levies such as library, fire, or water districts, to no more than two percent, or the rate of inflation, whichever is lower (prior to allowable adjustments). State law requires localities to calculate their tax levy limits and report their computation information to the Comptroller's office before they adopt annual budgets.

Most local governments can override the cap with a 60 percent vote by their governing body. In the case of a School District, 60 percent of the voting public must approve the override.

For School Districts, Education Law §2023-a specifies a "cap" of the lesser of two percent or inflation (the tax levy limit), but not less than the prior year's levy. This baseline cap is then adjusted by several factors to produce a "maximum allowable tax levy limit." This levy limit can be higher, or lower than two percent.

Exclusions from the cap include pension contribution rate increases greater than two percentage points, certain large legal expenses (tort actions), and the local share of capital expenditures.

If a District seeks an increase greater than the tax levy limit, approval by 60 percent of voters is required. If the District requests an increase at or under the limit, approval by a simple majority (50 percent plus one vote) suffices. Districts are permitted two chances to obtain voter approval. If voters do not approve the budget in the second vote, they levy is capped at the prior year's levy.

This proposal calls for a tax levy increase that will not exceed the cap and therefore requires a majority vote to pass.

## PROJECTED 2022-2023 TAX LEVY CAP CALCULATION

| | | 2024-2025 | 2025-2026 |
|---|---|---|---|
| | Approved Actual Tax Levy | $71,802,118 | $73,304,896 |
| (times) | Tax Base Growth Factor (TBD by ORPS) | 1.0043 | 1.0041 |
| | Total | $72,110,867 | $73,605,446 |
| | | $72,110,867 | $73,605,446 |
| (add) | PILOT (Prior Year) | $415,180 | $617,807 |
| | Total | $72,526,047 | $74,223,253 |
| | 2019-2020 Exemptions | | |
| (subtract) | Tort judgments greater than 5% of tax levy | $0 | $0 |
| (subtract) | Capital Tax Levy (including debt service) (less building aid) | $5,017,745 | $5,054,217 |
| | Prior Year Adjusted Tax Levy | $67,508,302 | $69,169,036 |
| | Adjusted Tax Levy (Prior Year) | $67,508,302 | $69,169,036 |
| (times) | Allowable Levy Growth Factor (lesser of 2% or CPI) | 2.00% | 2.00% |
| | | $68,858,468 | $70,552,417 |
| | | $68,858,468 | $70,552,417 |
| (subtract) | PILOT (Current Year) | $617,807 | $617,807 |
| | Total | $68,240,661 | $69,934,610 |
| | | $68,240,661 | $69,934,610 |
| | Available Carryover | $0 | $0 |
| | Current Year Tax Levy Limit | $68,240,661 | $69,934,610 |

(to be submitted to State Comptroller, Commissioner of Tax & Finance and the Commissioner of

| | | 2024-2025 | 2025-2026 |
|---|---|---|---|
| | Current Year Tax Levy | $68,240,661 | $69,934,610 |
| | Current Year Exemptions | | |
| (add) | Tort judgments greater than 5% of tax levy | $0 | $0 |
| (add) | ERS contribution increase greater than 2 percentage points | $10,018 | $0 |
| (add) | TRS contribution increase greater than 2 percentage points | $0 | $0 |
| (add) | Capital Tax Levy (including debt service) (less building aid) | $5,054,217 | $5,811,767 |
| | Allowable tax levy prescribed by Chapter 97 of the Laws of 2011 (with a simple majority vote) | $73,304,896 | $75,746,377 |
| | Allowable $ Increase to the Tax Levy | $1,502,778 | $2,441,481 |
| | Alowble % Increase to the Tax Levy | 2.15% | 3.33% |
| | Recommended Tax Levy: | $73,304,896 | $73,304,896 |
| | Recommended $ Increase to the Tax Levy | $3,526,356 | $0 |
| | Recommended % Increase to the Tax Levy | 5.05% | 0.00% |

## FUND BALANCE

Fund Balance is created when expenditures are less than revenues. The Board may retain some or all the fund balance in reserves designated by State law or return a portion of it to taxpayers as a reduction to the tax levy in the form of Appropriated Fund Balance.

The district currently maintains or has maintained the following reserve accounts:

**Retirement Contribution Reserve**
This reserve is available to fund contributions to the New York State Retirement System for non-certified staff and the Teachers Retirement system for certified staff.

**Tax Certiorari Reserve**
This reserve is used to pay judgements and claims resulting from tax certiorari proceedings per Real Property Tax Law, Article 7.

**Employee Benefits Reserve**
This reserve is used to pay employee benefits upon retirement.

**Unemployment Reserve**
The district is liable for the actual cost of unemployment.

**Appropriated Fund Balance**
This reserve is used to record fund balance used in the subsequent year to reduce the property tax liability or to balance the revenue and expense.

**Purchases on Order**
The Reserve for Encumbrances or Purchases on Order allows encumbrances outstanding at the end of the fiscal year to be carried into the following year.

**Unassigned/Unreserved Fund balance**
New York State allows school districts to keep an unreserved and undersigned fund balance up to 4% of the following years' budget.

# FUND BALANCE

| | Fund Balance at 6/30/2020 | Fund Balance at 6/30/2021 | Fund Balance at 6/30/2022 | Fund Balance at 6/30/2023 | Fund Balance at 6/30/2024 | Projected Fund Balance at 6/30/2025 |
|---|---|---|---|---|---|---|
| **Restricted** | | | | | | |
| Tax certiori | 2,577,671 | 4,102,671 | 4,976,804 | 5,598,833 | 7,098,833 | 7,831,862 |
| Employee benefit accrued liability | 861,808 | 861,808 | 861,808 | 881,112 | 881,112 | 935,000 |
| ERS retirement contribution | 1,679,550 | 1,679,550 | 1,679,550 | 1,717,172 | 1,717,172 | 1,840,000 |
| TRS retirement contribution | 464,600 | 764,600 | 764,600 | 781,727 | 781,727 | 1,301,000 |
| Unemployment benefits | 500,000 | 500,000 | 0 | 0 | 0 | |
| Total Restricted | 6,083,629 | 7,908,629 | 8,282,762 | 8,978,844 | 10,478,844 | 11,907,862 |
| | | | | | | |
| **Assigned** | | | | | | |
| Purchases on Order | 887,011 | 558,641 | 491,901 | 493,812 | 493,812 | 1,000,000 |
| For next year expenditures | 1,200,000 | 1,110,900 | 429,501 | 1,000,000 | 2,153,266 | 2,153,266 |
| Total Assigned | 2,087,011 | 1,669,541 | 921,402 | 1,493,812 | 2,647,078 | 3,153,266 |
| | | | | | | |
| **Unassgned** | 5,501,226 | 4,670,442 | 5,051,351 | 5,715,835 | 5,901,522 | 6,178,680 |
| | | | | | | |
| Total Fund Balance | 13,671,866 | 14,248,612 | 14,255,515 | 16,188,491 | 19,027,444 | 21,239,808 |

# THREE PART BUDGET

| State Function & Description | 2024 - 25 Approved Budget | 2025 - 26 Adopted Budget | $ Change | % Change |
|---|---|---|---|---|
| **Administration** | | | | |
| 1010 Board of Education | 34,400 | 34,400 | 0 | 0.00% |
| 1040 District Clerk | 20,400 | 20,400 | 0 | 0.00% |
| 1060 District Meeting | 35,800 | 35,800 | 0 | 0.00% |
| 1240 Chief School Administrator | 463,979 | 480,612 | 16,633 | 3.58% |
| 1310 Business Administration | 889,507 | 887,246 | (2,261) | -0.25% |
| 1320 Auditing | 69,750 | 69,750 | 0 | 0.00% |
| 1325 Treasurer | 133,900 | 144,200 | 10,300 | 7.69% |
| 1380 Fiscal Agent Fee | 2,500 | 2,500 | 0 | 0.00% |
| 1420 Legal | 100,000 | 100,000 | 0 | 0.00% |
| 1430 Personnel | 287,001 | 280,641 | (6,360) | -2.22% |
| 1460 Records Management | 5,000 | 5,000 | 0 | 0.00% |
| 1480 Public Information | 93,797 | 93,797 | 0 | 0.00% |
| 1622 Security of Plant | 820,139 | 1,180,139 | 360,000 | 43.89% |
| 1670 Central Printing-Mailing | 304,300 | 304,300 | 0 | 0.00% |
| 1680 Central Data Processing | 1,552,849 | 1,552,849 | 0 | 0.00% |
| 1910 Unallocated Insurance | 544,242 | 604,242 | 60,000 | 11.02% |
| 1930 Judgement & Claims | 10,000 | 10,000 | 0 | 0.00% |
| 1950 Assessments | 572,000 | 572,000 | 0 | 0.00% |
| 1981&3 BOCES Admin&Capital | 139,365 | 142,028 | 2,663 | 1.91% |
| 1989 Unclassified | 6,000 | 6,000 | 0 | 0.00% |
| 2010 Curriculum Development | 1,603,392 | 1,637,394 | 34,002 | 2.12% |
| 2020 Supervision Regular Schoc | 4,087,681 | 4,042,872 | (44,809) | -1.10% |
| 2060 Research Planning | 105,728 | 105,728 | 0 | 0.00% |
| 9xxx Benefits | 2,878,351 | 2,918,577 | 40,226 | 1.40% |
| **Total Administration** | 14,760,081 | 15,230,475 | 470,394 | 3.19% |

| State Function & Description | 2024 - 25 Approved Budget | 2025 - 26 Adopted Budget | $ Change | % Change |
|---|---|---|---|---|
| **Capital** | | | | |
| 1620 Operation of Plant | 4,823,365 | 4,802,190 | (21,175) | -0.44% |
| 1621 Maintenance of Plant | 2,722,875 | 2,666,364 | (56,511) | -2.08% |
| 1964 Refund of Property Taxes | 683,614 | 689,888 | 6,274 | 0.92% |
| 9711-9901 Debt Service | 5,974,469 | 5,974,469 | 0 | 0.00% |
| 9950 Transfer to Capital | 8,435,412 | 8,435,412 | 0 | 100.00% |
| 9xxx Benefits | 1,645,371 | 1,633,294 | (12,077) | -0.73% |
| **Total Capital** | 24,285,106 | 24,201,617 | (83,489) | -0.34% |

| State Function & Description | 2024 - 25 Approved Budget | 2025 - 26 Adopted Budget | $ Change | % Change |
|---|---|---|---|---|
| **Program** | | | | |
| 1420 Legal | 125,000 | 125,000 | 0 | 0.00% |
| 2070 Inservice Training | 333,441 | 338,116 | 4,675 | 1.40% |
| 2110 Teaching Regular School | 41,377,691 | 43,195,810 | 1,818,119 | 4.39% |
| 2250 Students with Disabilities | 24,483,391 | 26,265,248 | 1,781,856 | 7.28% |
| 2280 Occupational Education | 688,920 | 688,920 | 0 | 0.00% |
| 2230 Summer Education | 134,550 | 134,550 | 0 | 0.00% |
| 2610 School Library | 596,798 | 616,539 | 19,741 | 3.31% |
| 2620 Educational Television | 115,063 | 107,036 | (8,027) | -6.98% |
| 2630 Computer Assisted Instruc | 1,532,349 | 1,733,394 | 201,045 | 13.12% |
| 2810 Guidance | 1,969,578 | 1,959,802 | (9,776) | -0.50% |
| 2815 Health Services | 1,140,158 | 1,207,145 | 66,987 | 5.88% |
| 2820 Psychological Services | 1,875,637 | 1,876,302 | 665 | 0.04% |
| 2825 Social Work Services | 904,522 | 738,091 | (166,431) | -18.40% |
| 2850 Co-Curricular Activities | 327,000 | 637,000 | 310,000 | 94.80% |
| 2855 Interscholastic Athletics | 1,198,328 | 1,280,496 | 82,168 | 6.86% |
| 55xx Transportation | 4,856,015 | 5,271,468 | 415,453 | 8.56% |
| 8070 Census | 251,537 | 502,832 | 251,295 | 99.90% |
| 99xx Transfer to Other Funds | 275,000 | 275,000 | 0 | 0.00% |
| 9xxx Benefits | 26,307,881 | 28,082,160 | 1,774,279 | 6.74% |
| **Total Program** | 108,492,859 | 115,034,909 | 6,542,049 | 6.03% |
| | | | | |
| **Total** | 147,538,046 | 154,467,001 | 6,928,955 | 4.70% |

# PROPERTY TAX REPORT CARD

| 661904 - Port Chester Rye UFSD<br>Contact Person - Philip Silano<br>Telephne Number - 914-934-7906 | Budgeted 2024-2025 (A) | Proposed Budget 2025-2026 (B) |
|---|---|---|
| Total Budgeted Amount, not including Separate Propositions | 147,538,047 | 154,467,000 |
| A. Proposed Tax Levy to Support the Total Budgeted Amount (1) | 73,304,896 | 73,304,896 |
| B. Tax Levy to Support Library Debt, if applicable | 0 | 0 |
| C. Tax Levy for Non-Excludable Propositions, if applicable (2) | 0 | 0 |
| D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, | 0 | 0 |
| E. Total Proposed School Year Tax Levy (A + B + C + D) | 73,304,896 | 73,304,896 |
| F. Permissible Exclusions to the School Tax Levy Limit | 5,064,235 | 5,811,767 |
| G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions | 68,240,661 | 67,493,129 |
| H. Total Proposed School Year Tax Levy, Excluding Levy to Support | 68,240,661 | 67,493,129 |
| I. Difference- (G - H): (negative value requires 60.0% voter approval) | 0 | 0 |
| Public School Enrollment | 4,541 | 4,500 |
| Consumer Price Index | | 2.95% |

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

2 Tax Levy associated with educational or transportation services propositions are not eligible for School Tax Levy Limit and may affect voter approval requirements.

3 For 2024-2025, includes any carryover from 2023-2024 and excludes any tax levy for library debt or

| | Actual 2024-2025 | Estimated 2025-2026 |
|---|---|---|
| Adjusted Restricted Fund Balance | 11,407,862 | 11,907,862 |
| Assigned Appropriated Fund Balance | 2,153,266 | 3,153,266 |
| Adjusted Unrestricted Fund Balance | 5,901,522 | 6,178,680 |
| Adjusted Unrestricted Fund Balance as a Percent of the Total Budget | 4.00% | 4.00% |

**Schedule of Reserve Funds**

| Reserve Type/Name | Reserve Description | 3/31/25 Actual Balance | 6/30/25 Estimated Ending Balance |
|---|---|---|---|
| Tax Certiorari | To establish a reserve fund for tax certiorari settlements | 7,392,221 | 7,831,862 |
| Employee Benefit | To pay for accrued employee benefits upon termination | 927,106 | 935,000 |
| ERS Retirement | To fund employee retirement contributions to the State and Local Employees Retirement System | 1,806,808 | 1,840,000 |
| TRS Retirement | To fund employee retirement contributions to the Teachers Retirement System | 1,281,727 | 1,301,000 |

# ADMINISTRATION COMPENSATION

| Salary: Administrative Compensation Information | | | 2024-2025 - Page 1 | |
|---|---|---|---|---|
| 661905-PORT CHESTER-RYE UFSD | | | Official as of 5/13/2024 | |
| **Submittal Form for Estimated Salaries in the Budget for the 2024-2025 School Year** | | | | |
| **Form Due - May 13, 2024 Salary Threshold - $169,000** | | | | |
| **Sections 1608 and 1716 of the Education Law** | | | | |
| **(Please read the instructions and definitions before completing this form)** | | | | |
| | **Title** | **Salary** | **Employee Benefits** | **Other Remuneration** |
| 1. | SUPERINTENDENT OF SCHOOLS | 266,626 | 83,987 | 4,980 |
| **Associate, Assistant and Deputy Superintendents** | | | | |
| **(Example Titles: Associate Superintendent for Instruction, Deputy Superintendent,** | | | | |
| **Assistantant Superintendent for Business, etc.)** | | | | |
| 2. | Deputy Superintendent | 231,750 | 77,307 | 2,500 |
| 3. | Assistant Superintendent Business | 229,558 | 76,769 | |
| 4. | Assistant Superintendent Curriculum | 221,450 | 70,839 | |
| **Other Supervisory and Administrative Employees Scheduled to receive $169,000 or more in Salary** | | | | |
| 5. | Principal | 200,000 | | |
| 6. | Principal | 199,688 | | |
| 7. | Principal | 214,232 | | |
| 8. | Principal | 184,286 | | |
| 9. | Principal | 206,317 | | |
| 10. | Principal | 200,692 | | |
| 11. | Assistant Principal | 176,687 | | |
| 12. | Assistant Principal | 173,393 | | |
| 13. | Assistant Principal | 173,393 | | |
| 14. | Director | 221,034 | | |
| 15. | Director | 186,592 | | |
| 16. | Director | 183,112 | | |
| 17. | Director | 214,200 | | |
| 18. | Supervisor | 179,698 | | |

# EXEMPTION IMPACT REPORT

NYS - Real Property System
County of Westchester

Assessor's Report - 2024 - Prior Year File
S495 Exemption Impact Report
School District Summary

RPS221/V04/L001
Date/Time - 5/9/2025 13:36:59
Total Assessed Value 5,553,881,713

Equalized Total Assessed Value 5,553,881,713

School District - 554804 Port Chester

| Exemption Code | Exemption Name | Statutory Authority | Number of Exemptions | Total Equalized Value of Exemptions | Percent of Value Exempted |
|---|---|---|---|---|---|
| 13100 | CO - GENERALLY | RPTL 406(1) | 3 | 9,364,900 | 0.17 |
| 13500 | TOWN - GENERALLY | RPTL 406(1) | 3 | 332,900 | 0.01 |
| 13650 | VG - GENERALLY | RPTL 406(1) | 48 | 60,221,418 | 1.08 |
| 13800 | SCHOOL DISTRICT | RPTL 408 | 7 | 108,677,700 | 1.96 |
| 14110 | USA - SPECIFIED USES | STATE L 54 | 1 | 3,966,400 | 0.07 |
| 18020 | MUNICIPAL INDUSTRIAL DEV AGENC | RPTL 412-a | 8 | 74,784,700 | 1.35 |
| 18080 | MUN HSNG AUTH-FEDERAL/MUN AIDE | PUB HSNG L 52(3)&(5) | 1 | 12,907,700 | 0.23 |
| 18120 | NYS HOUSING FINANCE AGNCY SUBS | P H FI L 45-b,c, 53 | 3 | 19,681,400 | 0.35 |
| 18600 | USA-PROP UNDER PURCHASE CONTR | RPTL 400(2) | 1 | 5,131,800 | 0.09 |
| 19950 | MUNICIPAL RAILROAD | RPTL 456 | 25 | 174,353,100 | 3.14 |
| 21600 | RES OF CLERGY - RELIG CORP OWN | RPTL 462 | 7 | 6,451,900 | 0.12 |
| 25110 | NONPROF CORP - RELIG(CONST PRO | RPTL 420-a | 32 | 82,723,400 | 1.49 |
| 25120 | NONPROF CORP - EDUCL(CONST PRO | RPTL 420-a | 1 | 4,382,800 | 0.08 |
| 25130 | NONPROF CORP - CHAR (CONST PRO | RPTL 420-a | 9 | 15,412,000 | 0.28 |
| 25210 | NONPROF CORP - HOSPITAL | RPTL 420-a | 1 | 903,400 | 0.02 |
| 25230 | NONPROF CORP - MORAL/MENTAL IM | RPTL 420-a | 1 | 820,600 | 0.01 |
| 25600 | NONPROFIT HEALTH MAINTENANCE O | RPTL 486-a | 7 | 6,012,100 | 0.11 |
| 26100 | VETERANS ORGANIZATION | RPTL 452 | 1 | 1,095,900 | 0.02 |
| 27350 | PRIVATELY OWNED CEMETERY LAND | RPTL 446 | 3 | 15,567,900 | 0.28 |
| 41120 | ALT VET EX-WAR PERIOD-NON-COMB | RPTL 458-a | 204 | 2,448,000 | 0.04 |
| 41124 | ALT VET EX-WAR PERIOD-NON-COMB | RPTL 458-a | 15 | 180,000 | 0.00 |
| 41130 | ALT VET EX-WAR PERIOD-COMBAT | RPTL 458-a | 84 | 1,680,000 | 0.03 |
| 41134 | ALT VET EX-WAR PERIOD-COMBAT | RPTL 458-a | 11 | 220,000 | 0.00 |
| 41140 | ALT VET EX-WAR PERIOD-DISABILI | RPTL 458-a | 32 | 1,237,778 | 0.02 |
| 41144 | ALT VET EX-WAR PERIOD-DISABILI | RPTL 458-a | 5 | 200,000 | 0.00 |
| 41400 | CLERGY | RPTL 460 | 2 | 3,000 | 0.00 |
| 41634 | VOL/FIRE/AMB | RPTL 466-a | 12 | 800,100 | 0.01 |
| 41800 | PERSONS AGE 65 OR OVER | RPTL 467 | 288 | 78,517,167 | 1.41 |
| 41806 | PERSONS AGE 65 OR OVER | RPTL 467 | 9 | 1,202,090 | 0.02 |
| 41834 | ENHANCED STAR | RPTL 425 | 744 | 172,678,626 | 3.11 |
| 41854 | BASIC STAR 1999-2000 | RPTL 425 | 1,020 | 93,023,010 | 1.67 |

# EXEMPTION IMPACT REPORT

**Equalized Total Assessed Value** 5,553,881,713

**School District - 554804 Port Chester**

| Exemption Code | Exemption Name | Statutory Authority | Number of Exemptions | Total Equalized Value of Exemptions | Percent of Value Exempted |
|---|---|---|---|---|---|
| 41930 | DISABILITIES AND LIMITED INCOM | RPTL 459-c | 15 | 3,686,629 | 0.07 |
| **Total Exemptions Exclusive of System Exemptions:** | | | **2,603** | **958,668,418** | **17.26** |
| **Total System Exemptions:** | | | **0** | **0** | **0.00** |
| **Totals:** | | | **2,603** | **958,668,418** | **17.26** |

**Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.**

# SCHOOL DISTRICT REPORT CARD

## PORT CHESTER-RYE UFSD - NEW YORK STATE REPORT CARD [2022 - 23]

The New York State Report Card is an important part of the Board of Regents' effort to create educational equity and raise learning standards for all students. Knowledge gained from the report card on a school's or district's strengths and weaknesses can be used to improve instruction and services to students. The report card provides information to the public on school/district staff, students, and measures of school and district performance as required by the Every Student Succeeds Act (ESSA). Fundamentally, ESSA is about creating a set of interlocking strategies to promote educational equity by providing support to districts and schools as they work to ensure that every student succeeds. New York State is committed to ensuring that all students succeed and thrive in school no matter who they are, where they live, where they go to school, or where they come from.

### EXPENDITURES PER PUPIL (2022-23)

| | Pupil Count | Federal | | State & Local | | Total | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | Expenditures Per Pupil | Expenditures | Expenditures Per Pupil | Expenditures | Expenditures Per Pupil |
| This District | 4,486 | $9,763,337 | $2,176 | $104,398,316 | $23,272 | $114,161,653 | $25,448 |
| Statewide | 2,459,753 | $6,118,470,652 | $2,487 | $59,943,289,717 | $24,370 | $66,061,760,369 | $26,857 |

### STAFF QUALIFICATIONS (2022-23)

#### INEXPERIENCED TEACHERS AND PRINCIPALS

| | TEACHERS | | | PRINCIPALS | | |
|---|---|---|---|---|---|---|
| | Total | # Inexperienced | % Inexperienced | Total | # Inexperienced | % Inexperienced |
| THIS DISTRICT | 314 | 61 | 19% | 6 | 2 | 33% |
| STATEWIDE | 214,159 | 51,376 | 24% | 4,438 | 1,059 | 24% |
| STATEWIDE HIGH-POVERTY SCHOOLS | 48,028 | 18,375 | 38% | 948 | 170 | 18% |
| STATEWIDE LOW-POVERTY SCHOOLS | 62,734 | 8,756 | 14% | 1,202 | 279 | 23% |

#### TEACHERS TEACHING OUT OF THEIR SUBJECT OR FIELD OF CERTIFICATION

| | Total | TEACHERS TEACHING OUT OF THEIR SUBJECT/FIELD OF CERTIFICATION | |
|---|---|---|---|
| | | # | % |
| THIS DISTRICT | 304 | 1 | 0% |
| STATEWIDE | 203,958 | 18,302 | 9% |
| STATEWIDE HIGH-POVERTY SCHOOLS | 43,397 | 8,936 | 21% |
| STATEWIDE LOW-POVERTY SCHOOLS | 60,417 | 1,216 | 2% |

# SCHOOL DISTRICT REPORT CARD

## PORT CHESTER-RYE UFSD - NEW YORK STATE REPORT CARD [2022 - 23]

The New York State Report Card is an important part of the Board of Regents' effort to create educational equity and raise learning standards for all students. Knowledge gained from the report card on a school's or district's strengths and weaknesses can be used to improve instruction and services to students. The report card provides information to the public on school/district staff, students, and measures of school and district performance as required by the Every Student Succeeds Act (ESSA). Fundamentally, ESSA is about creating a set of interlocking strategies to promote educational equity by providing support to districts and schools as they work to ensure that every student succeeds. New York State is committed to ensuring that all students succeed and thrive in school no matter who they are, where they live, where they go to school, or where they come from.

### EXPENDITURES PER PUPIL (2022-23)

| | Pupil Count | Federal | | State & Local | | Total | |
|---|---|---|---|---|---|---|---|
| | | Expenditures | Expenditures Per Pupil | Expenditures | Expenditures Per Pupil | Expenditures | Expenditures Per Pupil |
| This District | 4,486 | $9,763,337 | $2,176 | $104,398,316 | $23,272 | $114,161,653 | $25,448 |
| Statewide | 2,459,753 | $6,118,470,652 | $2,487 | $59,943,289,717 | $24,370 | $66,061,760,369 | $26,857 |

### STAFF QUALIFICATIONS (2022-23)

#### INEXPERIENCED TEACHERS AND PRINCIPALS

| | TEACHERS | | | PRINCIPALS | | |
|---|---|---|---|---|---|---|
| | Total | # Inexperienced | % Inexperienced | Total | # Inexperienced | % Inexperienced |
| THIS DISTRICT | 314 | 61 | 19% | 6 | 2 | 33% |
| STATEWIDE | 214,159 | 51,376 | 24% | 4,438 | 1,059 | 24% |
| STATEWIDE HIGH-POVERTY SCHOOLS | 48,028 | 18,375 | 38% | 948 | 170 | 18% |
| STATEWIDE LOW-POVERTY SCHOOLS | 62,734 | 8,756 | 14% | 1,202 | 279 | 23% |

#### TEACHERS TEACHING OUT OF THEIR SUBJECT OR FIELD OF CERTIFICATION

| | Total | TEACHERS TEACHING OUT OF THEIR SUBJECT/FIELD OF CERTIFICATION | |
|---|---|---|---|
| | | # | % |
| THIS DISTRICT | 304 | 1 | 0% |
| STATEWIDE | 203,958 | 18,302 | 9% |
| STATEWIDE HIGH-POVERTY SCHOOLS | 43,397 | 8,936 | 21% |
| STATEWIDE LOW-POVERTY SCHOOLS | 60,417 | 1,216 | 2% |

# SCHOOL DISTRICT REPORT CARD

| Report View One Per Pupil Expenditure Categories | PORT CHESTER-RYE UFSD |
|---|---|
| D. Total School Le vel (A+B+C) | $16,590.24 |
| » E. Central Instruction (E1+E2+E3+E4) | $673.47 |
| » F. Central Administration (F1+F2+F3) | $1819.90 |
| » G. All Other Central Spending (G1+G2+G3) | $4,415.57 |
| H. Total Central Costs | $6,908.94 |
| I. Total Spending | $23,499.18 |

## Report View Two: How are Local/State and Federal Funds Spent?

Report View Two presents the same expenditures reported in View One, but disaggregates that spending by local/state/federal/other revenue source.

For traditional school districts, school level data (entries J and K) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the charter school. Entries L and M reflect central expenditures.

Total spending (entry N) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures for all schools in the district. For charter schools, this represents per pupil school level expenditures.

| Report View Two Per Pupil Expenditure Categories | PORT CHESTER-RYE UFSD |
|---|---|
| J. Total School Level Local/State Spending | $15,657.28 |
| » K. Total School Level Federal Spending | $932.96 |
| L. Total Central Level Local/State Spending | $5,846.21 |
| M. Total Central Level Federal Spending | $1,062.73 |
| N. Total Spending (J+K+L+M) | $23,499.18 |

## Detailed Spending: How Much is Spent Per Pupil in Selected Program Areas?

Program Area Details in entries O through Z represent subsets of spending in Report View One and Report View Two. Five program areas are broken out. To calculate per pupil expenditures P-12 enrollment is used for pupil services, community schools programs, and BOCES services.

Enrollments for the program areas are used for special education, ELL services, and prekindergarten.

Entries O through T represent school level expenditures. For charter schools, data represents per pupil expenditures in each category in the selected school. For traditional school districts, data under the district column represent the district average of all schools in each of these categories.

Entries U through Z represent central expenditures.

| | |
|---|---|
| » | Program Detail Areas |
| | Program areas are included within the above School Level Expenditures (Row D) and Central Costs (Row H) |

## Exclusions: What Other Spending is not included in the Per Pupil Amounts Shown Above?

The final section represents total expenditures, with the following exclusions that were not included in the per pupil expenditure calculations above: transportation, tuition, debt service, and other.

“Other Exclusions” include expenditures such as tuition for students attending BOCES full-time, services provided to nonpublic or charter schools, prekindergarten payments to community-based organizations, and community services.

| Excluded Expenditures | PORT CHESTER-RYE UFSD |
|---|---|
| 1. Transportation | $3,869,423.00 |
| 2. Charter School Tuition | $0.00 |
| 3. Other Tuition | $1,978,028.00 |
| 4. Debt Service | $7,417,769.00 |
| 5. Other | $20,078,070.00 |
| Percent Excluded from Total | 24% |
| **Total Expenditures** | $139,818,069.00 |

# GLOSSARY

**Administrative Budget Component:** One of three categories that must be reported by school districts. These expenditures include office and administrative costs; salaries and benefits for certified school administrators who spend 50 percent or more of their time performing supervisory duties; data processing; supplies; legal fees; property insurance; and school board expenses.

**Assessed Value:** The value of your property as determined by your local property assessor. This value can change based on your municipality's equalization rate, the market, or in the event your municipality undergoes a reassessment. It is used to determine the amount of taxes you pay and the amount of STAR exemption you receive.

**Assessment Roll:** A list of properties and their assessed value in your municipality. This is a public document and can be accessed at your local assessor's office.

**BOCES:** Board of Cooperative Educational Services

**Budget:** A plan of financial operation expressing the estimates of proposed expenditures for a fiscal year and the proposed means of financing them.

**Budget Calendar:** The schedule of key dates that the Board of Education and administrators follow in the preparation, adoption, and administration of the budget.

**Budget Cap:** In the event of a school budget defeat and the adoption of a contingent budget, school districts must cap their tax levy at the same level as the current year, which is an effective 0 percent cap on this source of revenue. This cap on the tax levy is an element of the property tax levy cap the state implemented in 2011. Previously, contingent budgets placed a cap on expenditures. For more on this, see the definition of a contingent budget.

**Capital Budget Component:** One of three categories that school districts must show in their proposed budgets, this covers: all transportation capital, debt service, and lease expenditures; legal judgments and settled claims; custodial costs and all facility costs, including service contracts, supplies, utilities, maintenance, repairs, construction, renovation, debt, and leasing costs.

**Capital Outlay:** An expenditure that is more than $20,000 and results in the ownership, control or possession of assets intended for continued use over extended periods of time. These can include new buildings or building renovations and additions; new school buses; as well as new equipment (i.e., desks, computers, etc.) and library books purchased for a new or expanded school building.

**Combined Wealth Ratio**: Referred to as the CWR, this is a key number used in calculating state aid allocations to schools. This number is a decimal fraction which

represents the composite of a district's income wealth and property wealth. A CWR of 1.0 is considered "average wealth."

**Consumer Price Index (CPI):** An index of prices used to measure the change in the cost of basic goods and services in comparison with a fixed base period; also called cost-of-living index. However, the CPI does not consider many of the items that cause school district budgets to rise, such as the increasing cost of health insurance, liability insurance and retirement contributions.

**Contingent Budget:** Under state law, school boards can submit a budget to voters a maximum of two times. If the proposed budget is defeated twice, the board must adopt a contingency budget. The board also has the option of going directly to a contingent budget immediately after the first budget defeat. In the event of a school budget defeat and the adoption of a contingent budget, school districts must cap their tax levy at the same level as the current year, which is an effective 0 percent cap on this source of revenue. There are no exemptions from this cap. This cap on the tax levy is an element of the property tax levy cap the state implemented in 2011. Previously, contingent budgets placed a cap on expenditures. A contingent budget also caps on the percentage of the budget devoted to administrative costs cannot increase from what it was in the prior year's budget or the last defeated budget, whichever is lower. Once a contingent budget is established, community residents are no longer allowed to petition boards of education to put additional items up for a separate vote.

**Employee Benefits:** Amounts paid by the district on behalf of employees. These amounts are not included in the gross salary. They are fringe benefits, and while not paid directly to employees, is part of the cost of operating the school district. Employee benefits include the district cost for health insurance premiums, dental insurance, life and disability insurance, Medicare, retirement, social security, and tuition reimbursement.

**Equalization Rate:** In simple terms, an equalization rate represents the average level of assessment in each community. For example, an equalization rate of 80 means that, on average, the property in a community is being assessed at 80 percent of its market value. The words "on average" are stressed to emphasize that an equalization rate of 80 does not mean that each property is assessed at 80 percent of full value. Some may be assessed at lower than 80 percent, while others may be assessed at higher than 80 percent. Equalization rates are established by the New York State Board of Equalization and Assessment. School districts that comprise more than one city, town or village must use the equalization rate to determine the tax rates for each municipality. The purpose is to bring some semblance of equity to how the taxes are distributed in any one school district, so that ideally a home with a full market value of $100,000 in one community will pay the same taxes as a home with a market value of $100,000 in the next community, regardless of how those two homes are assessed.

**ERS:** Employees' Retirement System

**Expenditure:** Payment of cash or transfer of property or services for the purpose of acquiring an asset or service.

**Fiscal Year:** A fiscal year is the accounting period on which a budget is based. The New York State fiscal year runs from April 1 through March 31. The fiscal year for all New York counties and towns and for most cities is the calendar year. School districts in the State operate on a July 1 through June 30 fiscal year.

**Fund Balance - Reserved/Unreserved:** A fund balance is created when the school district has money left over at the end of its fiscal year from either under spending the budget or taking in additional revenue. Reserved fund balance is the portion of fund balance set aside for specific purposes such as the Reserve for Encumbrances, Reserve for Repairs, or Tax Certiorari Reserve, etc. Each reserve fund has certain establishment and use requirements.
Unreserved fund balance is the residual amount of fund balance after all reserves have been considered. Unreserved fund balance consists of appropriated (designated) fund balance and unappropriated (undesignated) fund balance.

> **Appropriated Fund Balance** - any portion of a district's fund balance from the previous fiscal year that is applied as revenue to the district's following year's budget. This reduces the amount of money that must be generated by taxes.
>
> **Unappropriated Fund Balance** - A school district is permitted by the state to keep up to 4 percent of its fund balance in an unappropriated fund. This money may be used to pay for emergency repairs and other unforeseen occurrences.

**Gap Elimination Adjustment:** The GEA is a formula-based portion of state education aid which is withheld from a district's annual allocation of state aid for New York State to balance its budget.

**PILOT (Payment in Lieu of Taxes):** Payment in lieu of taxes (often abbreviated as PILOT) is an agreement in which a municipality receives a payment in place of property

tax revenue from a property owner. It is intended to compensate the municipality for the loss of property tax revenue.

**Program Budget Component:** One of the categories that must be presented in the district's proposed budget, this portion includes: salaries and benefits of teachers and supervisors who spend most of their time teaching; instructional costs such as supplies, equipment, and textbooks; and transportation operating costs.

**Proposed Budget:** Also called Administrative Proposal. Spending plan developed by school administrators prior to Board adoption. School districts are required by New York State to show their proposed budgets in three categories: administrative, program, and capital.

**Reassessment:** A reassessment is a systematic analysis of all locally assessed properties (both commercial and residential) to achieve a stated uniform percentage of value. The goal of a reassessment is to assure that each assessment reflects current market prices, and that each property owner pays only their fair share of the tax burden. With a reassessment comes a shift in the tax burden to those whose property values have risen faster than average. This process does not result in a windfall of new revenue for the town, county, or school district nor does the reassessment change the total amount of taxes that the school district must collect; it merely redistributes who pays them. In theory, rising assessments will result in a decrease in the tax rate (everything else being equal), as there is now a larger tax base from which the school may generate the same amount of tax dollars. If a property owner's assessment doubles, their tax bill will not double - in fact, it may remain about the same, increase slightly, or even decrease depending on the final tax rate.

**Revenue:** Sources of income financing the operation of the school district.

**Salaries:** The total amount paid to an individual, before deductions, for services rendered while on the payroll of the district.

**Simple Majority:** Over 50 percent voter approval.

**State Aid:** The operational aid received from New York State used toward providing education to a school district’s students. Until New York State passes its budget, the district does not know exactly how much to expect in state aid, but a school district is required to present its budget to voters on the third Tuesday in May. To meet that mandate, the district usually must estimate its state aid revenues.
**Super Majority:** Over 60 percent voter approval.

**State Department of Education:** The New York administration department that oversees public elementary and secondary education.

**Support Services:** The personnel, activities, and programs that enhance instruction and provide for the general operation of the school district. This includes attendance, guidance, and health programs; library personnel and services; special education services provided by speech and language pathologists, physical therapists, and

occupation therapists; professional development programs, transportation, administration, buildings and ground operations, and security.

**Tax Base:** Assessed value of local real estate that a school district may tax for yearly operational monies.

**Tax Base Growth Factor:** The year-to-year increase in the full value of taxable real property in a school district due to physical or quantity change (e.g., new construction, additions, and improvements). Value changes due to market fluctuations are not included. This figure is part of the eight-step "tax levy limit" calculation and will be provided to each district by the state's Department of Taxation and Finance.

> **Allowable Levy Growth Factor:** One factor in the eight-step tax levy limit calculation, this figure accounts for inflationary change. It is limited to the lesser of 2 percent or the change in the consumer price index.

**Tax Levy:** The total amount of property taxes a school district must collect to balance its budget, after accounting for all other revenue sources including state aid. The tax levy is the basis for determining the tax rate for each of the cities, towns or villages that make up a school district. On the day of the school budget vote, residents will vote on the adoption of a budget with an estimated tax levy.

> **Allowable Tax Levy Limit:** Or "**Maximum Allowable Levy Limit**." This number is arrived at by using an eight-step formula prescribed by New York State. The levy limit dictates the maximum percentage by which a district may propose to increase the tax levy year-to-year for which a 51-percent or greater margin of voter approval is required. (See "**simple majority**" definition, above.) If a school district proposes to exceed their allowable tax levy limit, they must secure a 60-percent or greater margin of voter approval or a "**super majority**."

**Despite its name, it does not set a limit on the tax levy that a school district can propose; just a threshold for what level of voter support is needed.**

**Tax/Tax Equalization Rate:** The amount of tax paid for each $1,000 of assessed value of property. In districts that cover just one municipality, the tax rate is figured simply by dividing the total assessed property value by 1,000 and then dividing that again into the tax levy (the amount of money to be raised locally). In districts that encompass more than one municipality, the formula for figuring the tax rate is more complicated. It involves assigning a share of the total tax levy to each municipality and applying equalization rates to consider different assessment practices. Equalization rates are set by the NYS Office of Real Property Services (ORPS).

**TRS:** Teachers' Retirement System

**Unemployment Reserve:** The district's financial reserve account used to pay unemployment benefits.