PORT CHESTER - RYE UFSD



2024-2025

ADOPTED BUDGET

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

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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

	2023-24 Approved Budget	2024-25 Proposed Budget	Change $	Change %
Total Budget	**$142,895,880**	**$147,538,047**	**$4,642,167**	**3.25%**
Tax Levy	**$71,802,116**	**$73,304,896**	**$1,502,780**	**2.09%**
Homestead Tax Rate (per $1,000 of assessed value)	**$12.98**	**$13.03**	**$0.05**	**0.39%**
Non-Homestead Tax Rate (per $1,000 of assessed value)	**$20.88**	**$20.43**	**($0.45)**	**-2.16%**

TOTAL STAFFING CHANGES

Total	2023-2024 Budget	2024-2025 Proposed Budget	Change
Teachers	402.60	399.20	(3.40)
Teaching Assistants	32.57	32.07	(0.50)
Guidance/Psychologists/Social Workers	41.00	40.00	(1.00)
Teacher Aides/Monitors	142.28	146.00	3.72
Custodial/Maintenance Staff	48.00	48.00	-
Nurses	10.00	10.00	-
Clerical Staff	50.00	48.00	(2.00)
Administration	30.00	30.00	-
	756.45	753.27	(3.18)

ADOPTED BUDGET

Components of Budget Changes	2023-2024 Budget	2024-2025 Proposed Budget	Increase (Decrease)		Proportion of Total Growth
Salaries	$70,537,248	$72,587,234	$2,049,986	2.91%	44.16%
Benefits	29,172,339	30,831,604	1,659,265	5.69%	35.74%
Tuition out of district	9,821,068	9,821,068	0	0.00%	0.00%
Transfer to Capital	8,651,265	8,435,412	(215,853)	-2.50%	-4.65%
Debt Service	5,974,719	5,974,469	(250)	0.00%	-0.01%
Transportation	4,584,122	4,834,122	250,000	5.45%	5.39%
Contractual	3,461,315	4,538,464	1,077,149	31.12%	23.20%
Building & Grounds	4,042,661	4,042,661	0	0.00%	0.00%
BOCES Services	3,867,445	3,848,315	(19,130)	-0.49%	-0.41%
Supplies	1,539,737	1,384,737	(155,000)	-10.07%	-3.34%
Textbooks, Library, Software	617,061	617,061	0	0.00%	0.00%
Equipment	351,900	347,900	(4,000)	-1.14%	-0.09%
Transfers to Other Funds	275,000	275,000	0	0.00%	0.00%
	$142,895,880	$147,538,047	$4,642,167	3.25%	100.00%

GENERAL FUND AT A GLANCE

	2023-24 Adopted Budget	2024-25 Proposed Budget	Budget to Budget Difference $	Budget to Budget Difference %
100 Salaries	$70,537,248	$72,587,234	$2,049,986	2.91%
200 Equipment	351,900	347,900	(4,000)	-1.14%
400 Purchased Services	26,393,672	27,701,691	1,308,019	4.96%
450 Materials and Supplies	1,539,737	1,384,737	(155,000)	-10.07%
800 Benefits	29,172,339	30,831,604	1,659,265	5.69%
600-700 Debt Service	5,974,719	5,974,469	(250)	0.00%
900 Interfund Transfers	8,926,265	8,710,412	(215,853)	-2.42%
Total	$142,895,880	$147,538,047	$4,642,167	3.25%
Tax Levy	71,802,118	73,304,896	1,502,778	2.09%
ASSESSED VALUATION				
Homestead	2,801,316,463	2,960,363,605	159,047,142	5.68%
Non-Homestead	1,697,855,966	1,699,427,338	1,571,372	0.09%
ESTIMATED TAX RATE per $1,000			$ CHG	% CHG
Homestead	12.98	13.03	0.06	0.44%
Non-Homestead	20.88	20.43	(0.45)	-2.15%

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
2024-25	147,538,047	73,304,896	13.03	0.05	0.39%	20.43	(0.45)	-2.16%	67,662,344	3.62%	45.86%	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	147,538,047	69,778,540	14.88	(1.50)	-9.15%	19.34	(3.59)	-15.67%	41,526,013	29.96%	28.15%	47.30%
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%

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

2024-25 Enrollment Projection					
	Edison	**JFK**	**King**	**Park**	**Total**
Grade K					
Enrolled	70	120	70	70	330
Sections	3	5	3	3	14
Average	23	24	23	23	24
Grade 1					
Enrolled	57	117	56	56	286
Sections	3	5	3	3	14
Average	19	23	19	19	20
Grade 2					
Enrolled	65	116	61	84	326
Sections	3	5	3	3	14
Section Average	22	23	20	28	23
Grade 3					
Enrolled	48	122	73	74	317
Sections	2	5	3	3	13
Average	24	24	24	25	24
Grade 4					
Enrolled	68	121	65	71	325
Sections	3	5	3	3	14
Average	23	24	22	24	23
Grade 5					
Enrolled	60	132	60	83	335
Sections	3	5	3	4	15
Average	20	26	20	21	22
Special Ed					
Enrolled	20	21	38	38	117
Sections	2	2	4	4	12
Average	10	11	10	10	10
Total Elementary					
Enrolled	388	749	423	476	2,036
Sections	19	32	22	23	96
Average	20	23	19	21	21

October 2023 BEDS Day Enrollment					
	Edison	**JFK**	**King**	**Park**	**Total**
Grade K					
Enrolled	57	117	56	56	286
Sections	3	5	3	3	14
Average	19	23	19	19	20
Grade 1					
Enrolled	65	116	61	84	326
Sections	3	5	3	3	14
Average	22	23	20	28	23
Grade 2					
Enrolled	48	122	73	74	317
Sections	2	5	3	3	13
Average	24	24	24	25	24
Grade 3					
Enrolled	68	121	65	71	325
Sections	3	5	3	3	14
Average	23	24	22	24	23
Grade 4					
Enrolled	60	132	60	83	335
Sections	3	5	3	4	15
Average	20	26	20	21	22
Grade 5					
Enrolled	69	125	76	75	345
Sections	3	5	3	3	14
Average	23	25	25	25	25
Special Ed					
Enrolled	20	21	38	38	117
Sections	2	2	4	4	12
Average	10	11	10	10	10
Total Elementary					
Enrolled	387	754	429	481	2,051
Sections	19	32	22	23	96
Average	20	24	20	21	21

ENROLLMENT PROJECTIONS (Cont.)

2024-25 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	4,537
UPK	210
District Total w/ UPK	4,747

October 2023 BEDS Day Enrollment	
Middle School	
Grade 6	308
Grade 7	286
Grade 8	318
Special Ed	14
Total MS	926
High School	
Grade 9	420
Grade 10	404
Grade 11	391
Grade 12	342
Special Ed	15
Total HS	1,572
	4,549
	189
	4,738

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.

DISTRICT STAFFING LEVELS

Thomas A. Edison Elementary School	2023-2024 Budget	2024-2025 Proposed Budget	Change
Teachers	42.50	40.90	(1.60)
Teaching Assistants	3.00	3.00	-
Guidance/Psychologists/Social Workers	4.20	3.00	(1.20)
Teacher Aides/Monitors	19.00	21.00	2.00
Custodial/Maintenance Staff	4.00	4.00	-
Nurses	1.00	1.00	-
Clerical Staff	2.00	2.00	-
Administration	2.00	2.00	-
	77.70	76.90	(0.80)

John F. Kennedy	2023-2024 Budget	2024-2025 Proposed Budget	Change
Teachers	69.80	65.10	(4.70)
Teaching Assistants	4.00	4.40	0.40
Guidance/Psychologists/Social Workers	4.40	4.00	(0.40)
Teacher Aides/Monitors	21.00	24.00	3.00
Custodial/Maintenance Staff	5.00	5.00	-
Nurses	2.00	2.00	-
Clerical Staff	3.00	3.00	-
Administration	3.00	3.00	-
	112.20	110.50	(1.70)

DISTRICT STAFFING LEVELS

King Street	2023-2024 Budget	2024-2025 Proposed Budget	Change
Teachers	44.10	42.50	(1.60)
Teaching Assistants	1.00	-	(1.00)
Guidance/Psychologists/Social Workers	3.70	3.50	(0.20)
Teacher Aides/Monitors	24.00	18.72	(5.28)
Custodial/Maintenance Staff	4.00	4.00	-
Nurses	1.00	1.00	-
Clerical Staff	2.00	2.00	-
Administration	2.00	2.00	-
	81.80	73.72	(8.08)

Park Avenue	2023-2024 Budget	2024-2025 Proposed Budget	Change
Teachers	44.20	41.70	(2.50)
Teaching Assistants	2.00	2.00	-
Guidance/Psychologists/Social Workers	3.70	4.50	0.80
Teacher Aides/Monitors	19.00	20.00	1.00
Custodial/Maintenance Staff	4.00	4.00	-
Nurses	1.00	1.00	-
Clerical Staff	2.00	2.00	-
Administration	2.00	2.00	-
	77.90	77.20	(0.70)

DISTRICT STAFFING LEVELS

Port Chester Middle School	2023-2024 Budget	2024-2025 Proposed Budget	Change
Teachers	89.80	94.80	5.00
Teaching Assistants	8.00	8.00	-
Guidance/Psychologists/Social Workers/sp	9.00	9.00	-
Teacher Aides/Monitors	28.28	28.28	-
Custodial/Maintenance Staff	7.00	7.00	-
Nurses	2.00	2.00	-
Clerical Staff	8.00	7.00	(1.00)
Administration	4.00	4.00	-
	156.08	160.08	4.00

Port Chester High School	2023-2024 Budget	2024-2025 Proposed Budget	Change
Teachers	111.20	113.20	2.00
Teaching Assistants	14.57	14.67	0.10
Guidance/Psychologists/Social Workers	12.00	12.00	-
Teacher Aides/Monitors	31.00	34.00	3.00
Custodial/Maintenance Staff	10.00	10.00	-
Nurses	2.00	2.00	-
Clerical Staff	10.00	9.00	(1.00)
Administration	4.00	4.00	-
	194.77	198.87	4.10

DISTRICT STAFFING LEVELS

District-Wide	2023-2024 Budget	2024-2025 Proposed Budget	Change
Teacher Central Registration	1.00	1.00	-
Teaching Assistants	-	-	-
Guidance/Psychologists/Social Workers/S	4.00	4.00	-
Teacher Aides/Monitors	-	-	-
Custodial/Maintenance Staff	14.00	14.00	-
Nurses	1.00	1.00	-
Clerical Staff	23.00	23.00	-
Administration	13.00	13.00	-
	56.00	56.00	-

Total	2023-2024 Budget	2024-2025 Proposed Budget	Change
Teachers	402.60	399.20	(3.40)
Teaching Assistants	32.57	32.07	(0.50)
Guidance/Psychologists/Social Workers	41.00	40.00	(1.00)
Teacher Aides/Monitors	142.28	146.00	3.72
Custodial/Maintenance Staff	48.00	48.00	-
Nurses	10.00	10.00	-
Clerical Staff	50.00	48.00	(2.00)
Administration	30.00	30.00	-
	756.45	753.27	(3.18)

REVENUE SUMMARY

		2022-23	2023-24		2024-25	Budget to Budget	
Account	Description	Actual Revenue	Budget	Estimated Revenue	Proposed Budget	Change $	Change %
A 1001	REAL PROPERTY TAXES & STAR	69,600,783	71,802,118	71,802,118	73,304,896	1,502,778	2.09%
A 1081	PILOTS	519,538	415,180	429,721	617,807	202,627	48.80%
A 1120	COUNTY SALES TAX	3,562,493	3,200,000	3,586,950	3,500,000	300,000	9.38%
A 1311	DAY SCHOOL TUITION	0	0	0	0	0	0.00%
A 1489	OTHER CHARGES - SERVICES	19,159	18,000	5,000	18,000	0	0.00%
A 2280	HEALTH SERVICES	15,960	10,000	15,000	10,000	0	0.00%
A 2304	SHARED TRANSPORTATION SERVICES	34,121	30,000	30,000	30,000	0	0.00%
A 2401	INTEREST	561,445	350,000	550,000	500,000	150,000	42.86%
A 2410	RENTAL OF REAL PROPERTY	311,993	200,000	300,000	225,000	25,000	12.50%
A 2440	RENTAL OTHER	12,200	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	11,616	0	3,624	0	0	0.00%
A 2701	REFUND OF PRIOR YEAR - BOCES	421,254	200,000	225,000	200,000	0	0.00%
A 2703	REFUND OF PRIOR YEAR EXPENSES	10,883	75,000	50,000	75,000	0	0.00%
A 2770	UNCLASSIFIED REVENUE	140,594	125,000	175,000	125,000	0	0.00%
A 3101	STATE AID	52,334,626	65,300,582	65,723,993	66,609,078	1,308,496	2.00%
A 4601	MEDICAID	144,876	150,000	125,000	150,000	0	0.00%
A 4286	FEDERAL AID	0		0			
A 5031	FUND BALANCE	0	1,000,000	0	2,153,266	1,153,266	115.33%
		127,701,541	142,895,880	143,041,406	147,538,047	4,642,167	3.25%

BUDGET SUMMARY BY FUNCTION

Function	2022 - 23 Expenditures	2023 - 24 Budget	2023 - 24 Projected Expenditures	2024- 25 Proposed Budget	Budget to Budget Change $	Budget to Budget Change %
1010 Board of Education	$28,525	$34,400	$29,092	$34,400	$0	0.00%
1040 District Clerk	379	20,400	12	20,400	0	0.00%
1060 District Meeting	24,478	35,800	43,030	35,800	0	0.00%
1240 Chief School Administrator	445,182	441,927	449,080	463,979	22,052	4.99%
1310 Business Administration	766,453	869,038	764,683	889,507	20,469	2.36%
1320 Auditing	75,220	69,750	74,125	69,750	0	0.00%
1325 Treasurer	125,000	130,000	130,000	133,900	3,900	3.00%
1380 Fiscal Agent Fee	4,600	2,500	11,100	2,500	0	0.00%
1420 Legal	262,018	225,000	225,000	225,000	0	0.00%
1430 Personnel	219,002	296,614	286,332	287,001	(9,613)	-3.24%
1460 Records Management	3,750	5,000	5,000	5,000	0	0.00%
1480 Public Information	88,155	93,797	89,093	93,797	0	0.00%
1620 Operation of Plant	4,790,877	4,931,532	4,172,748	4,823,365	(108,167)	-2.19%
1621 Maintenance of Plant	2,130,249	2,759,077	2,213,263	2,722,875	(36,202)	-1.31%
1622 Security of Plant	561,367	820,139	732,468	820,139	0	0.00%
1670 Central Printing-Mailing	261,051	304,300	263,504	304,300	0	0.00%
1680 CENTRAL DATA PROCESSING	1,595,418	1,561,652	1,561,652	1,552,849	(8,803)	-0.56%
1910 Unallocated Insurance	431,020	494,093	504,242	544,242	50,149	10.15%
1930 Judgement & Claims	362	10,000	500,000	10,000	0	0.00%
1950 Assessments	74,466	72,000	72,000	72,000	0	0.00%
1964 Refund of Property Taxes	500,651	500,000	500,000	500,000	0	0.00%
1981&3 BOCES Admin&Capital	831,297	820,460	820,460	822,979	2,519	0.31%
1989 Unclassified	1,550	6,000	6,000	6,000	0	0.00%
2010 Curriculum Development	1,301,089	1,171,793	1,224,045	2,128,392	956,599	81.64%
2020 Supervision Regular School	3,832,383	4,037,866	3,762,288	4,087,681	49,815	1.23%
2060 RESEARCH,PLANNING and EVALUATION	132,512	105,728	114,027	105,728	0	0.00%
2070 Inservice Training	462,999	330,369	334,105	333,441	3,072	0.93%
2110 Teaching Regular School	37,194,424	40,670,957	38,470,090	40,852,691	181,734	0.45%
2250 Students with Disabilities	23,341,435	23,178,651	23,480,587	24,483,391	1,304,740	5.63%
2280 Occupational Education	558,476	688,920	685,374	688,920	0	0.00%
2230 Summer Education	0	34,550	0	134,550	100,000	289.44%
2610 School Library	514,326	584,245	571,744	596,798	12,553	2.15%
2620 Educational Television	181,153	115,063	223,710	115,063	0	0.00%
2630 Computer Assisted Instruction	1,044,729	1,434,825	1,434,560	1,532,349	97,524	6.80%
2810 Guidance	1,645,935	1,976,583	1,740,171	1,969,578	(7,005)	-0.35%
2815 Health Services	1,020,513	1,130,144	1,000,324	1,140,158	10,014	0.89%
2820 Psychological Services	1,571,485	1,679,984	1,481,649	1,875,637	195,653	11.65%
2825 Social Work Services	663,531	877,508	759,862	904,522	27,014	3.08%
2850 Co-Curricular Activities	280,935	327,000	322,889	327,000	0	0.00%
2855 Interscholastic Athletics	1,037,274	1,187,434	1,187,264	1,198,328	10,894	0.92%
55xx Transportation	4,158,173	4,605,134	4,548,504	4,856,015	250,881	5.45%
8070 Census	28,490	182,324	36,808	251,537	69,213	37.96%
90xx Benefits	26,094,644	29,172,339	29,030,039	30,831,604	1,659,265	5.69%
9711-9901 Debt Service	5,999,473	5,974,719	5,974,719	5,974,469	(250)	0.00%
99xx-Inter Fund Transfer	1,965,299	8,926,265	8,901,265	8,710,412	(215,853)	-2.42%
	$126,250,349	$142,895,880	$138,736,908	$147,538,047	$4,642,167	3.25%

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	2022 - 23 Expenditures	2023 - 24 Budget	2023 - 24 Projected Expenditures	2024 - 25 Proposed Budget	Budget to Budget Change $	Budget to Budget Change %
A 1010.400-00-0000	CONTRACTUAL EXPENSE	0	500	500	500	0	0.00%
A 1010.400-00-6000	POLICY MANUAL	8,250	8,400	8,400	8,400	0	0.00%
A 1010.401-00-0000	CONFERENCE & TRAVEL	680	5,000	1,300	5,000	0	0.00%
A 1010.402-00-0000	MEMBERSHIP & DUES	15,538	16,000	15,892	16,000	0	0.00%
A 1010.450-00-0000	MATERIALS & SUPPLIES	4,057	4,500	3,000	4,500	0	0.00%
1010	**BOARD OF EDUCATION**	**28,525**	**34,400**	**29,092**	**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	379	400	12	400	0	0.00%
1040	**DISTRICT CLERK**	**379**	**20,400**	**12**	**20,400**	**0**	**0.00%**
A 1060.400-00-6000	LEGAL NOTICES - DIST MEETING	12,861	12,000	12,000	12,000	0	0.00%
A 1060.403-00-0000	VOTE EXPENSES - DIST MEETING	10,665	11,200	11,200	11,200	0	0.00%
A 1060.450-00-0000	MATERIALS & SUPPLIES - DIST MEETING	952	2,500	2,500	2,500	0	0.00%
A 1060.490-00-0000	BOCES SERVICES - DIST MEETING	0	10,100	17,330	10,100	0	0.00%
1060	**DISTRICT MEETING**	**24,478**	**35,800**	**43,030**	**35,800**	**0**	**0.00%**
A 1240.151-00-3000	SALARIES - SUPERINTENDENT	261,536	256,300	263,840	271,606	15,306	5.97%
A 1240.161-00-3000	SALARIES - CLERICAL - SUPT	167,950	169,397	170,182	176,143	6,746	3.98%
A 1240.400-00-0000	CONTRACTUAL SERVICES - SUPT	400	250	450	250	0	0.00%
A 1240.401-00-0000	CONFERENCE & TRAVEL - SUPT	3,868	3,500	2,100	3,500	0	0.00%
A 1240.402-00-0000	MEMBERSHIP & DUES - SUPT	8,078	8,100	8,837	8,100	0	0.00%
A 1240.450-00-0000	MATERIALS & SUPPLIES - SUPT	3,020	4,050	3,342	4,050	0	0.00%
A 1240.490-00-0000	BOCES SERVICES - SUPT	330	330	330	330	0	0.00%
1240	**CHIEF SCHOOL ADMINISTRATOR**	**445,182**	**441,927**	**449,080**	**463,979**	**22,052**	**4.99%**

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	2022 - 23 Expenditures	2023 - 24 Budget	2023 - 24 Projected Expenditures	2024 - 25 Proposed Budget	Budget to Budget Change $	Budget to Budget Change %
A 1310.151-00-3000	SALARIES - BUSINESS ADMINISTRATOR	225,054	222,872	224,872	229,558	6,686	3.00%
A 1310.161-00-3000	SALARIES - CLERICAL BUSINESS ADMIN	448,045	518,334	417,426	530,740	12,406	2.39%
A 1310.200-00-0000	EQUIPMENT - BUSINESS ADMIN	0	2,500	0	2,500	0	0.00%
A 1310.400-00-0000	CONTRACTUAL SERVICES - BUSINESS ADMIN	300	42,000	42,000	42,000	0	0.00%
A 1310.401-00-0000	CONFERENCE & TRAVEL - BUSINESS ADMIN	2,481	6,500	6,478	6,500	0	0.00%
A 1310.402-00-0000	MEMBERSHIP & DUES - BUSINESS ADMIN	1,420	2,500	1,420	2,500	0	0.00%
A 1310.450-00-0000	MATERIALS & SUPPLIES - BUSINESS ADMIN	11,712	9,500	7,655	9,500	0	0.00%
A 1310.490-00-0000	BOCES SERVICES - BUSINESS ADMIN	77,441	64,832	64,832	66,209	1,377	2.12%
1310	**BUSINESS ADMINISTRATION**	**766,453**	**869,038**	**764,683**	**889,507**	**20,469**	**2.36%**
A 1320.400-00-0000	CONTRACTUAL SERVICES - AUDITING	75,220	69,750	74,125	69,750	0	0.00%
1320	**AUDITING**	**75,220**	**69,750**	**74,125**	**69,750**	**0**	**0.00%**
A 1325.160-00-3000	SALARIES - TREASURER	125,000	130,000	130,000	133,900	3,900	3.00%
1325	**TREASURER**	**125,000**	**130,000**	**130,000**	**133,900**	**3,900**	**3.00%**
A 1380.400-00-0000	FISCAL AGENT FEES	4,600	2,500	11,100	2,500	0	0.00%
1380	**FISCAL AGENT FEE**	**4,600**	**2,500**	**11,100**	**2,500**	**0**	**0.00%**
A 1420.400-00-0000	LEGAL FEES	262,018	225,000	225,000	225,000	0	0.00%
1420	**LEGAL**	**262,018**	**225,000**	**225,000**	**225,000**	**0**	**0.00%**
A 1430.150-00-3000	SALARIES- HUMAN RESOURCES	175,000	214,200	214,200	220,626	6,426	3.00%
A 1430.160-00-3000	SALARIES- HUMAN RESOURCES	111	38,374	28,092	38,374	0	0.00%
A 1430.490-10-0000	BOCES SERVICES - EAP	43,891	44,040	44,040	28,001	-16,039	-36.42%
1430	**PERSONNEL**	**219,002**	**296,614**	**286,332**	**287,001**	**-9,613**	**-3.24%**
A 1460.490-00-0000	BOCES SERVICES - RECORDS RETENTION	3,750	5,000	5,000	5,000	0	0.00%
1460	**RECORDS MANAGEMENT OFFICER**	**3,750**	**5,000**	**5,000**	**5,000**	**0**	**0.00%**
A 1480.150-00-3300	SALARIES - PUBLIC INFORMATION	5,000	2,000	0	2,000	0	0.00%
A 1480.400-00-0000	CONTRACTUAL SERVICES - PUBLIC INFORMATION	14,190	15,000	12,296	15,000	0	0.00%
A 1480.490-00-0000	BOCES SERVICES - PUBLIC INFORMATION	68,965	76,797	76,797	76,797	0	0.00%
1480	**PUBLIC INFORMATION & SERVICES**	**88,155**	**93,797**	**89,093**	**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	2022 - 23 Expenditures	2023 - 24 Budget	2023 - 24 Projected Expenditures	2024 - 25 Proposed Budget	Budget to Budget Change $	Budget to Budget Change %
A 1620.162-10-3001	Cleaners- Covid	144,615	225,000	62,212	225,000	0	0.00%
A 1620.162-10-3100	SALARIES - CUSTODIAL OVERTIME	295,087	240,000	242,665	240,000	0	0.00%
A 1620.162-10-3200	SALARIES - CUSTODIAL SUBS	230,017	105,000	123,680	105,000	0	0.00%
A 1620.162-20-3000	SALARIES - CUSTODIAL PCMS	419,691	436,786	324,713	412,926	-23,860	-5.46%
A 1620.162-30-3000	SALARIES - CUSTODIAL PCHS	634,341	634,000	612,968	687,615	53,615	8.46%
A 1620.162-40-3000	SALARIES - CUSTODIAL EDISON	173,005	216,609	213,748	231,991	15,382	7.10%
A 1620.162-60-3000	SALARIES - CUSTODIAL JFK	225,080	291,179	302,966	285,345	-5,834	-2.00%
A 1620.162-70-3000	SALARIES - CUSTODIAL KING	205,881	241,163	204,982	252,945	11,782	4.89%
A 1620.162-80-3000	SALARIES - CUSTODIAL PARK	204,922	223,673	213,945	231,421	7,748	3.46%
A 1620.200-10-0000	EQUIPMENT - CUSTODIAL DW	0	0	0	0	0	0.00%
A 1620.400-10-0000	CONTRACTUAL SERVICES - CUSTODIAL	18,723	49,500	33,000	49,500	0	0.00%
A 1620.400-10-6000	ARCHITECT FEES	15,477	60,000	40,000	60,000	0	0.00%
A 1620.410-20-4000	UTILITIES - GAS PCMS	7,657	9,100	6,068	9,100	0	0.00%
A 1620.410-30-4000	UTILITIES - GAS PCHS	259,991	263,000	229,597	263,000	0	0.00%
A 1620.410-40-4000	UTILITIES - GAS EDISON	2,794	3,750	1,992	3,750	0	0.00%
A 1620.410-60-4000	UTILITIES - GAS JFK	20,606	19,600	16,048	19,600	0	0.00%
A 1620.410-70-4000	UTILITIES - GAS KING	8,127	9,200	540	9,200	0	0.00%
A 1620.410-80-4000	UTILITIES - GAS PARK	74,723	79,000	71,654	79,000	0	0.00%
A 1620.411-20-4000	UTILITIES - ELECTRIC PCMS	227,838	278,000	278,254	278,000	0	0.00%
A 1620.411-30-4000	UTILITIES - ELECTRIC PCHS	248,902	308,000	265,908	308,000	0	0.00%
A 1620.411-40-4000	UTILITIES - ELECTRIC EDISON	77,082	71,000	91,543	71,000	0	0.00%
A 1620.411-60-4000	UTILITIES - ELECTRIC JFK	117,368	108,838	127,523	108,838	0	0.00%
A 1620.411-70-4000	UTILITIES - ELECTRIC KING	91,367	84,194	77,341	84,194	0	0.00%
A 1620.411-80-4000	UTILITIES - ELECTRIC PARK	68,323	71,626	80,631	71,626	0	0.00%
A 1620.412-20-4000	UTILITIES - FUEL OIL PCMS	141,577	146,542	106,766	146,542	0	0.00%
A 1620.412-40-4000	UTILITIES - FUEL OIL EDISON	46,392	54,000	36,373	54,000	0	0.00%
A 1620.412-60-4000	UTILITIES - FUEL OIL JFK	78,387	85,000	55,254	85,000	0	0.00%
A 1620.412-70-4000	UTILITIES - FUEL OIL KING	51,331	70,667	26,660	70,667	0	0.00%
A 1620.413-20-4000	UTILITIES - WATER PCMS	13,144	14,500	14,412	14,500	0	0.00%
A 1620.413-30-4000	UTILITIES - WATER PCHS	42,218	46,900	34,990	46,900	0	0.00%
A 1620.413-40-4000	UTILITIES - WATER EDISON	5,024	4,625	4,882	4,625	0	0.00%
A 1620.413-60-4000	UTILITIES - WATER JFK	10,659	10,900	10,055	10,900	0	0.00%
A 1620.413-70-4000	UTILITIES - WATER KING	10,352	10,500	9,641	10,500	0	0.00%
A 1620.413-80-4000	UTILITIES - WATER PARK	5,229	5,200	4,420	5,200	0	0.00%
A 1620.414-10-4000	UTILITIES - TELEPHONE	12,035	15,180	12,795	15,180	0	0.00%
A 1620.416-10-4000	EXTERMINATING - CUSTODIAL	13,881	15,000	15,000	15,000	0	0.00%
A 1620.420-10-5000	MAINT & REPAIR/RENTAL - CUSTODIAL DW	12,584	6,800	9,005	6,800	0	0.00%
A 1620.450-00-8000	Supplies ESSA	100,712	0	0	0	0	0.00%
A 1620.450-10-0000	MATERIALS & SUPPLIES - CUSTODIAL	227,621	190,000	182,732	190,000	0	0.00%
A 1620.450-10-6100	MATERIALS & SUPPLIES - PPE	60,435	217,000	3,349	50,000	-167,000	-76.96%
A 1620.490-10-0000	BOCES SERVICES - INTELLIPATH / TELEPHONE	187,681	10,500	24,438	10,500	0	0.00%
1620	**OPERATION OF PLANT**	**4,790,877**	**4,931,532**	**4,172,748**	**4,823,365**	**-108,167**	**-2.19%**

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	2022 - 23 Expenditures	2023 - 24 Budget	2023 - 24 Projected Expenditures	2024 - 25 Proposed Budget	Budget to Budget Change $	Budget to Budget Change %
A 1621.161-10-3000	SALARIES - CLERICAL	55,548	59,104	56,604	61,477	2,373	4.01%
A 1621.162-10-3000	SALARIES - MAINTENANCE	510,421	689,298	527,772	643,260	-46,038	-6.68%
A 1621.162-10-3100	SALARIES - MAINTENANCE OVERTIME	43,916	90,000	80,857	90,000	0	0.00%
A 1621.165-10-3000	SALARIES - WATCHMEN	3,478	25,000	9,605	25,000	0	0.00%
A 1621.166-10-3000	SALARIES - GROUNDS	291,169	345,275	339,538	356,738	11,463	3.32%
A 1621.166-10-3100	SALARIES - GROUNDS OVERTIME	36,572	25,000	60,562	25,000	0	0.00%
A 1621.200-10-0000	EQUIPMENT-MAINTENANCE DW	245,815	179,000	73,909	175,000	-4,000	-2.23%
A 1621.402-10-0000	SEMINARS & LICENSES	1,722	5,900	3,058	5,900	0	0.00%
A 1621.420-10-5000	MAINT & REPAIR/RENTAL - DW	102,204	120,000	116,295	120,000	0	0.00%
A 1621.420-20-5000	MAINT & REPAIR - PCMS	18,279	30,000	32,920	30,000	0	0.00%
A 1621.420-30-5000	MAINT & REPAIR - PCHS	40,296	42,000	36,601	42,000	0	0.00%
A 1621.420-40-5000	MAINT & REPAIR - EDISON	6,263	9,500	3,000	9,500	0	0.00%
A 1621.420-60-5000	MAINT & REPAIR - JFK	34,387	20,000	19,898	20,000	0	0.00%
A 1621.420-70-5000	MAINT & REPAIR - KING	14,735	12,000	9,623	12,000	0	0.00%
A 1621.420-80-5000	MAINT & REPAIR - PARK	14,029	13,000	17,179	13,000	0	0.00%
A 1621.421-10-7000	GROUNDS MAINT DW	9,600	30,000	59,792	30,000	0	0.00%
A 1621.421-20-7000	GROUNDS MAINT - PCMS	15,679	21,000	10,110	21,000	0	0.00%
A 1621.421-30-7000	GROUNDS MAINT - PCHS	56,417	54,100	45,013	54,100	0	0.00%
A 1621.421-40-7000	GROUNDS MAINT - EDISON	0	1,000	0	1,000	0	0.00%
A 1621.421-60-7000	GROUNDS MAINT - JFK	753	2,000	0	2,000	0	0.00%
A 1621.421-70-7000	GROUNDS MAINT - KING	6,062	8,500	0	8,500	0	0.00%
A 1621.421-80-7000	GROUNDS MAINT - PARK	690	3,500	0	3,500	0	0.00%
A 1621.422-10-7000	MAINT & REPAIR - PLAYGROUNDS DW	36,805	31,500	31,500	31,500	0	0.00%
A 1621.423-10-5000	MAINT & REPAIR - FIRE INSPECTIONS	3,733	5,000	4,975	5,000	0	0.00%
A 1621.424-10-5000	MAINT & REPAIR - VEHICLES & EQUIP	64,721	75,000	74,799	75,000	0	0.00%
A 1621.425-10-5000	MAINT & REPAIR - CLOCKS / ALARMS / SECURITY	48,421	32,500	45,892	32,500	0	0.00%
A 1621.426-20-5000	MAINT & REPAIR - BOILER PCMS	8,630	12,400	11,600	12,400	0	0.00%
A 1621.426-30-5000	MAINT & REPAIR - BOILER PCHS	61,505	16,300	14,162	16,300	0	0.00%
A 1621.426-40-5000	MAINT & REPAIR - BOILER EDISON	5,488	5,900	9,150	5,900	0	0.00%
A 1621.426-60-5000	MAINT & REPAIR - BOILER JFK	5,063	8,200	3,400	8,200	0	0.00%
A 1621.426-70-5000	MAINT & REPAIR - BOILER KING	0	6,700	1,250	6,700	0	0.00%
A 1621.426-80-5000	MAINT & REPAIR - BOILER PARK	4,961	9,900	6,276	9,900	0	0.00%
A 1621.427-10-5000	MAINT & REPAIR - EMERGENCY	86,185	100,000	53,708	100,000	0	0.00%
A 1621.428-10-5000	MAINT & REPAIR - PREVENTATIVE	132,437	400,000	255,030	400,000	0	0.00%
A 1621.450-10-0000	MATERIALS & SUPPLIES - MAINTENANCE	47,089	35,000	53,171	35,000	0	0.00%
A 1621.451-10-0000	SUPPLIES - PAINTING	3,580	5,500	27,698	5,500	0	0.00%
A 1621.452-10-0000	SUPPLIES - CONCRETE / PLASTER	848	3,000	2,000	3,000	0	0.00%
A 1621.453-10-0000	SUPPLIES - ELECTRICAL	29,466	23,000	30,076	23,000	0	0.00%
A 1621.454-10-0000	SUPPLIES - PLUMBING	21,757	24,500	25,164	24,500	0	0.00%
A 1621.455-10-0000	SUPPLIES - LOCKS	10,378	5,000	10,552	5,000	0	0.00%
A 1621.456-10-0000	SUPPLIES - CARPENTRY	6,793	7,500	8,942	7,500	0	0.00%
A 1621.458-10-0000	SUPPLIES - GROUNDS UPKEEP	22,764	17,000	21,421	17,000	0	0.00%
A 1621.459-10-0000	SUPPLIES - HEAT / VENT / AC	21,590	150,000	20,162	150,000	0	0.00%
1621	**MAINTENANCE OF PLANT**	**2,130,249**	**2,759,077**	**2,213,263**	**2,722,875**	**-36,202**	**-1.31%**

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	2022 - 23 Expenditures	2023 - 24 Budget	2023 - 24 Projected Expenditures	2024 - 25 Proposed Budget	Budget to Budget Change $	Budget to Budget Change %
A 1622.400-10-0000	CONTRACTUAL - SECURITY	561,367	645,000	560,434	645,000	0	0.00%
A 1622.490-10-0000	BOCES SERVICES - SECURITY	0	175,139	172,034	175,139	0	0.00%
1622	**SECURITY**	**561,367**	**820,139**	**732,468**	**820,139**	**0**	**0.00%**
A 1670.160-10-3000	SALARIES - COURIER	10,635	15,000	6,985	15,000	0	0.00%
A 1670.400-10-0000	CONTRACTUAL - CENTRAL MAIL	6,797	7,300	6,796	7,300	0	0.00%
A 1670.404-10-0000	POSTAGE - DW -CENTRAL MAIL	37,326	50,000	49,700	50,000	0	0.00%
A 1670.420-10-0000	MAINTENANCE & RENTAL-CENTRAL MAIL	154,279	167,000	137,139	167,000	0	0.00%
A 1670.450-10-0000	MATERIALS & SUPPLIES - CENTRAL MAIL	52,014	65,000	62,884	65,000	0	0.00%
1670	**CENTRAL PRINTING & MAILING**	**261,051**	**304,300**	**263,504**	**304,300**	**0**	**0.00%**
A 1680.490-10-0000	BOCES SERVICES	1,595,418	1,561,652	1,561,652	1,552,849	-8,803	-0.56%
1680	**CENTRAL DATA PROCESSING ***	**1,595,418**	**1,561,652**	**1,561,652**	**1,552,849**	-8,803	-0.56%
A 1910.400-10-0000	INSURANCE EXPENSE	431,020	494,093	504,242	544,242	50,149	10.15%
1910	**UNALLOCATED INSURANCE**	**431,020**	**494,093**	**504,242**	**544,242**	**50,149**	**10.15%**
A 1930.400-00-0000	JUDGEMENTS & CLAIMS	362	10,000	500,000	10,000	0	0.00%
1930	**JUDGEMENTS & CLAIMS**	**362**	**10,000**	**500,000**	**10,000**	**0**	**0.00%**
A 1950.400-00-0000	SEWER TAX	74,466	72,000	72,000	72,000	0	0.00%
A 1950.402-00-0000	FLOOD MITIGATION	0	0	0	0	0	0.00%
1950	**ASSESSMENTS ON SCHOOL PROPERTY**	**74,466**	**72,000**	**72,000**	**72,000**	**0**	**0.00%**
A 1964.400-00-0000	REFUND OF SCHOOL PROPERTY TAXES	500,651	500,000	500,000	500,000	0	0.00%
1964	**REFUND OF REAL PROPERTY TAXES**	**500,651**	**500,000**	**500,000**	**500,000**	**0**	**0.00%**
A 1981.490-00-0000	BOCES - ADMIN COSTS	682,318	682,416	682,416	683,614	1,198	0.18%
1981	**BOCES ADMINISTRATIVE COSTS**	**682,318**	**682,416**	**682,416**	**683,614**	**1,198**	**0.18%**
A 1983.490-00-0000	BOCES - CAPITAL EXPENSES	148,979	138,044	138,044	139,365	1,321	0.96%
1983	**BOCES CAPITAL EXPENSES**	**148,979**	**138,044**	**138,044**	**139,365**	**1,321**	**0.96%**
A 1989.400-10-0000	ASSET MANAGEMENT SERVICES	1,550	6,000	6,000	6,000	0	0.00%
1989	**UNCLASSIFIED ***	**1,550**	**6,000**	**6,000**	**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	2022 - 23 Expenditures	2023 - 24 Budget	2023 - 24 Projected Expenditures	2024 - 25 Proposed Budget	Budget to Budget Change $	Budget to Budget Change %
A 2010.151-00-3000	SALARIES - DEPUTY SUPERINTENDENT	360,956	225,000	227,500	234,250	9,250	4.11%
A 2010.152-00-3000	SALARIES - DIRECTOR OF CURRICULUM	361,349	216,096	201,542	221,450	5,354	2.48%
A 2010.152-00-9003	SALARIES - DIRECTOR OF ELL	172,123	171,211	171,211	179,698	8,487	4.96%
A 2010.153.10.0000	SALARIES- DIRECTOR FINE ARTS	0	162,613	239,410	169,881	7,268	4.47%
A 2010.155-00-3000	SALARIES - TA INFORMATION OFFICERS	138,220	169,627	142,390	177,084	7,457	4.40%
A 2010.161-00-3000	SALARIES - CLERICAL	190,057	186,990	159,237	177,973	-9,017	-4.82%
A 2010.400-10-0000	CONTRACTUAL SERVICES - CURR	0	0	12,708	927,000	927,000	100.00%
A 2010.401-10-0000	CONFERENCE & TRAVEL	8,096	2,000	16,162	2,000	0	0.00%
A 2010.401-10-9003	CONFERENCE & TRAVEL - ELL	1,896	3,500	98	3,500	0	0.00%
A 2010.402-10-0000	MEMBERSHIP & DUES	8,906	7,850	977	7,850	0	0.00%
A 2010.450-10-0000	MATERIALS & SUPPLIES	6,182	6,000	16,526	6,000	0	0.00%
A 2010.450-10-9003	MATERIALS & SUPPLIES - ELL	1,699	2,000	1,013	2,000	0	0.00%
A 2010.490-00-0000	BOCES SERVICES - STUDENT DATA	51,605	18,906	35,273	19,706	800	4.23%
2010	**CURRICULUM**	**1,301,089**	**1,171,793**	**1,224,045**	**2,128,392**	**956,599**	**81.64%**
A 2020.150-10-3300	SALARIES - MENTORS	50,428	60,000	49,383	60,000	0	0.00%
A 2020.151-20-3000	SALARIES - PRINCIPALS PCMS	692,814	705,825	659,259	765,268	59,443	8.42%
A 2020.151-30-3000	SALARIES - PRINCIPALS PCHS	706,459	720,622	678,298	719,146	-1,476	-0.20%
A 2020.151-40-3000	SALARIES - PRINCIPALS EDISON	332,167	333,225	333,225	349,371	16,146	4.85%
A 2020.151-60-3000	SALARIES - PRINCIPALS JFK	516,849	521,526	488,579	506,737	-14,789	-2.84%
A 2020.151-70-3000	SALARIES - PRINCIPALS KING	345,904	352,457	352,457	369,879	17,422	4.94%
A 2020.151-80-3000	SALARIES - PRINCIPALS PARK	383,546	390,836	390,836	409,416	18,580	4.75%
A 2020.156-10-3300	SALARIES - TEAM LEADERS	8,293	38,500	0	38,500	0	0.00%
A 2020.161-10-3200	SALARIES - DW CLERICAL SUBS	48,426	15,000	28,359	15,000	0	0.00%
A 2020.161-20-3000	SALARIES - CLERICAL PCMS	221,634	260,351	226,131	233,405	-26,946	-10.35%
A 2020.161-30-3000	SALARIES - CLERICAL PCHS	219,554	283,760	268,118	258,651	-25,109	-8.85%
A 2020.161-40-3000	SALARIES - CLERICAL EDISON	40,912	40,522	39,796	39,117	-1,405	-3.47%
A 2020.161-60-3000	SALARIES - CLERICAL JFK	94,272	96,990	95,083	100,784	3,794	3.91%
A 2020.161-70-3000	SALARIES - CLERICAL KING	57,216	57,959	57,741	60,154	2,195	3.79%
A 2020.161-80-3000	SALARIES - CLERICAL PARK	52,372	50,868	51,320	52,828	1,960	3.85%
A 2020.200-10-0000	EQUIPMENT - DW	0	50,000	0	50,000	0	0.00%
A 2020.200-20-0000	EQUIPMENT - PCMS	0	0	1,325	0	0	0.00%
A 2020.201-10-0000	EQUIPMENT - ADMIN	0	5,000	3,400	5,000	0	0.00%
A 2020.400-20-0000	CONTRACTUAL SERVICE	3,400	3,400	36	3,400	0	0.00%
A 2020.400-20-5000	MAINT & REPAIR - OFFICE EQUIP PCMS	0	350	1,213	350	0	0.00%
A 2020.401-20-0000	CONFERENCE & TRAVEL - PCMS	1,500	1,500	904	1,500	0	0.00%
A 2020.401-40-0000	CONFERENCE & TRAVEL - EDISON	-66	1,500	1,075	1,500	0	0.00%
A 2020.401-60-0000	CONFERENCE & TRAVEL - JFK	1,500	1,500	0	1,500	0	0.00%
A 2020.401-70-0000	CONFERENCE & TRAVEL - KING	0	1,000	0	1,000	0	0.00%
A 2020.401-80-0000	CONFERENCE & TRAVEL - PARK	330	2,500	3,743	2,500	0	0.00%
A 2020.402-30-0000	MEMBERSHIP & DUES - PCHS	4,250	4,250	0	4,250	0	0.00%
A 2020.420-30-5000	MAINT & REPAIR - OFFICE EQUIP PCHS	299	900	11,503	900	0	0.00%
A 2020.450-20-0000	MATERIALS & SUPPLIES - PCMS	12,632	11,525	10,310	11,525	0	0.00%
A 2020.450-30-0000	MATERIALS & SUPPLIES - PCHS	24,381	14,000	1,696	14,000	0	0.00%
A 2020.450-40-0000	MATERIALS & SUPPLIES - EDISON	1,554	2,000	1,702	2,000	0	0.00%
A 2020.450-60-0000	MATERIALS & SUPPLIES - JFK	2,592	3,500	3,448	3,500	0	0.00%
A 2020.450-70-0000	MATERIALS & SUPPLIES - KING	5,188	3,500	2,597	3,500	0	0.00%
A 2020.450-80-0000	MATERIALS & SUPPLIES - PARK	3,977	3,000	750	3,000	0	0.00%
2020	**SUPERVISION - REGULAR SCHOOL**	**3,832,383**	**4,037,866**	**3,762,288**	**4,087,681**	**49,815**	**1.23%**
A 2060.490-00-0000	RESEARCH, PLANNING & EVALUATION	132,512	105,728	114,027	105,728	0	0.00%
2060	**RESEARCH,PLANNING and EVALUATION**	**132,512**	**105,728**	**114,027**	**105,728**	**0**	**0.00%**
A 2070.150-10-3000	SALARIES - STAFF DEVELOPMENT	106,343	120,000	124,573	120,000	0	0.00%
A 2070.400-10-0000	CONTRACTUAL SERVICES - STAFF DEVELOPMENT	67,287	85,000	84,163	85,000	0	0.00%
A 2070.490-10-0000	BOCES SERVICES - STAFF DEVELOPMENT	289,369	125,369	125,369	128,441	3,072	2.45%
2070	**INSERVICE TRAINING - INSTRUCTION**	**462,999**	**330,369**	**334,105**	**333,441**	**3,072**	**0.93%**

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	2022 - 23 Expenditures	2023 - 24 Budget	2023 - 24 Projected Expenditures	2024 - 25 Proposed Budget	Budget to Budget Change $	Budget to Budget Change %
A 2110.120-10-3000	SALARIES-ELEMENTARY EDUCATION COACH	0	0	200	0	0	#DIV/0!
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	3,351,591	3,560,054	3,319,223	3,391,148	-168,907	-4.74%
A 2110.120-60-3000	SALARIES - K-5 JFK	5,067,291	5,404,578	5,136,173	5,417,883	13,305	0.25%
A 2110.120-70-3000	SALARIES - K-5 KING	3,309,560	3,622,868	3,480,828	3,511,465	-111,403	-3.08%
A 2110.120-80-3000	SALARIES - K-5 PARK	3,506,548	3,770,124	3,551,973	3,705,834	-64,290	-1.71%
A 2110.121-20-3000	SALARIES - GRADE 6 PCMS	1,925,239	2,135,006	2,200,325	2,224,779	89,773	4.20%
A 2110.130-10-3400	SALARIES - PREP & CLASS COVERAGE	65,728	20,000	40,393	20,000	0	0.00%
A 2110.130-10-3700	SALARIES - TUTORING REG ED	117,219	95,000	41,544	95,000	0	0.00%
A 2110.130-20-3000	SALARIES - 7-12 PCMS	4,953,053	5,685,282	5,237,385	6,088,380	403,098	7.09%
A 2110.130-30-3000	SALARIES - 7-12 PCHS	9,802,544	10,429,671	10,517,112	10,682,889	253,218	2.43%
A 2110.130-30-3450	SALARIES - 6TH PERIOD	585,025	658,180	534,602	266,680	-391,500	-59.48%
A 2110.130-30-3900	SALARIES - PROCTORING	14,333	58,650	9,734	58,650	0	0.00%
A 2110.140-10-3200	SALARIES - INSTRUCTIONAL SUBSTITUTES	494,341	455,000	474,249	455,000	0	0.00%
A 2110.140-10-3800	SALARIES - LEAVE REPLACEMENTS	172,357	300,000	212,092	300,000	0	0.00%
A 2110.150-00-8000	SALARIES - ESSA	3,236	0	666	0	0	0.00%
A 2110.150-10-3600	SALARIES - SUMMER PROGRAM DW	11,604	390,000	245,076	390,000	0	0.00%
A 2110.150-10-3650	SALARIES - AFTER SCHOOL PROGRAM DW		86,000	85,000	86,000	0	0.00%
A 2110.163-10-3200	SALARIES - AIDES SUBSTITUTES	94,650	50,000	46,065	50,000	0	0.00%
A 2110.163-20-3001	SALARIES - AIDES MS	35,248	0	4,755	0	0	0.00%
A 2110.163-30-3001	SALARIES - AIDES HS	174	0	24,746	25,565	25,565	100.00%
A 2110.163-40-3000	SALARIES - AIDES EDISON	217,953	196,212	238,338	244,241	48,029	24.48%
A 2110.163-40-3001	SALARIES - AIDES EDISON	926	0	2,277	0	0	0.00%
A 2110.163-60-3000	SALARIES - AIDES JFK	94,996	96,071	175,213	178,525	82,454	85.83%
A 2110.163-60-3001	SALARIES - AIDES JFK	0	0	(455)	0	0	0.00%
A 2110.163-70-3000	SALARIES - AIDES KING	92,392	94,891	70,607	57,576	-37,315	-39.32%
A 2110.163-70-3001	SALARIES - AIDES KING	903	0	0	0	0	0.00%
A 2110.163-80-3000	SALARIES - AIDES PARK	143,359	145,530	157,707	151,779	6,249	4.29%

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	2022 - 23 Expenditures	2023 - 24 Budget	2023 - 24 Projected Expenditures	2024 - 25 Proposed Budget	Budget to Budget Change $	Budget to Budget Change %
A 2110.164-10-3000	SALARIES - LUNCH ROOM MONITORS	231,695	159,120	171,877	159,120	0	0.00%
A 2110.164-20-3000	SALARIES - HALL MONITORS PCMS	170,245	336,141	350,087	346,001	9,860	2.93%
A 2110.164-30-3000	SALARIES - HALL MONITORS PCHS	515,321	916,292	784,041	927,890	11,598	1.27%
A 2110.200-10-0000	EQUIPMENT - DW	0	10,000	0	10,000	0	0.00%
A 2110.200-10-9400	EQUIPMENT - MUSIC	18,243	23,000	19,701	23,000	0	0.00%
A 2110.200-20-9350	EQUIPMENT - PLANETARIUM	3,167	5,500	0	5,500	0	0.00%
A 2110.200-30-0000	EQUIPMENT - PCHS	0	6,000	4,457	6,000	0	0.00%
A 2110.200-30-9400	EQUIPMENT - MUSIC PCHS	3,164	18,700	26,954	18,700	0	0.00%
A 2110.400-10-0000	CONTRACTUAL SERVICES	231,889	9,500	7,361	9,500	0	0.00%
A 2110.400-10-9004	TESTING SERVICES	13,742	31,500	1,000	31,500	0	0.00%
A 2110.400-10-9400	CONTRACTUAL SERVICES - MUSIC	58,212	105,300	63,101	105,300	0	0.00%
A 2110.400-20-0000	CONTRACTUAL SERVICES - PCMS	1,276	4,000	3,944	4,000	0	0.00%
A 2110.400-20-9350	CONTRACTUAL SERVICES - PLANETARIUM	201,250	1,250	201,250	1,250	0	0.00%
A 2110.400-30-0000	CONTRACTUAL SERVICES - PCHS	33,801	1,200	0	1,200	0	0.00%
A 2110.400-30-9004	CONTRACTUAL SERVICES - SAT and PSAT PREP	50,000	54,000	51,757	54,000	0	0.00%
A 2110.400-30-9300	CONTRACTUAL SERVICES - SCIENCE PCHS	4,000	4,000	867	4,000	0	0.00%
A 2110.401-10-0000	CONFERENCE & TRAVEL -DW	0	1,000	0	1,000	0	0.00%
A 2110.401-20-0000	CONFERENCE & TRAVEL - PCMS	662	1,500	1,137	1,500	0	0.00%
A 2110.401-30-0000	CONFERENCE & TRAVEL - PCHS	8,537	25,000	10,743	25,000	0	0.00%
A 2110.420-30-0000	MAINTENANCE & RENTAL- PCHS	952	900	0	900	0	0.00%
A 2110.450-10-0000	MATERIALS & SUPPLIES - DW	457,925	26,350	12,769	38,350	12,000	45.54%
A 2110.450-00-8002	SUPPLIES STRINGS	14,125	0	0	0	0	0.00%
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	12,893	14,000	11,383	14,000	0	0.00%
A 2110.450-10-9400	MATERIALS & SUPPLIES - MUSIC	104,521	72,794	72,977	72,794	0	0.00%
A 2110.450-10-9700	MATERIALS & SUPPLIES - PHYS ED	9,813	10,000	11,595	10,000	0	0.00%
A 2110.450-20-0000	MATERIALS & SUPPLIES - PCMS	69,460	61,963	43,985	61,963	0	0.00%
A 2110.450-20-9003	MATERIALS & SUPPLIES - PCMS ESL	3,996	2,030	125	2,030	0	0.00%
A 2110.450-20-9004	MATERIALS & SUPPLIES - PCMS TESTING	2,483	2,500	1,921	2,500	0	0.00%
A 2110.450-20-9100	MATERIALS & SUPPLIES - PCMS MATH	1,969	1,500	1,475	1,500	0	0.00%
A 2110.450-20-9200	MATERIALS & SUPPLIES - PCMS SOCIAL STUDIES	2,778	1,250	360	1,250	0	0.00%
A 2110.450-20-9300	MATERIALS & SUPPLIES - PCMS SCIENCE	4,232	3,000	4,388	3,000	0	0.00%
A 2110.450-20-9350	MATERIALS & SUPPLIES - PLANETARIUM	1,500	1,500	140	1,500	0	0.00%
A 2110.450-20-9400	MATERIALS & SUPPLIES - PCMS MUSIC	1,224	1,300	1,948	1,300	0	0.00%
A 2110.450-20-9500	MATERIALS & SUPPLIES - PCMS ELA	4,984	3,000	1,451	3,000	0	0.00%
A 2110.450-20-9550	MATERIALS & SUPPLIES - PCMS FOREIGN LANG	1,392	1,000	685	1,000	0	0.00%
A 2110.450-20-9600	MATERIALS & SUPPLIES - PCMS ART	1,681	4,500	1,651	4,500	0	0.00%
A 2110.450-20-9750	MATERIALS & SUPPLIES - PCMS HOME EC	4,325	2,000	1,349	2,000	0	0.00%
A 2110.450-20-9800	MATERIALS & SUPPLIES - PCMS TECHNOLOGY	4,468	2,500	2,458	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	2022 - 23 Expenditures	2023 - 24 Budget	2023 - 24 Projected Expenditures	2024 - 25 Proposed Budget	Budget to Budget Change $	Budget to Budget Change %
A 2110.450-30-0000	MATERIALS & SUPPLIES - HS	85,948	103,277	43,523	103,277	0	0.00%
A 2110.450-30-9001	MATERIALS & SUPPLIES - IB PROGRAM	166,429	198,000	106,576	198,000	0	0.00%
A 2110.450-30-9003	MATERIALS & SUPPLIES - PCHS ESL	2,142	2,700	1,801	2,700	0	0.00%
A 2110.450-30-9100	MATERIALS & SUPPLIES - PCHS MATH	1,625	11,000	2,235	11,000	0	0.00%
A 2110.450-30-9200	MATERIALS & SUPPLIES - PCHS SOCIAL STUDIES	353	1,500	1,217	1,500	0	0.00%
A 2110.450-30-9300	MATERIALS & SUPPLIES - PCHS SCIENCE	8,387	9,000	8,183	9,000	0	0.00%
A 2110.450-30-9400	MATERIALS & SUPPLIES - PCHS MUSIC	659	750	171	750	0	0.00%
A 2110.450-30-9500	MATERIALS & SUPPLIES - PCHS ELA	668	1,650	669	1,650	0	0.00%
A 2110.450-30-9550	MATERIALS & SUPPLIES - PCHS FOREIGN LANG	966	13,000	767	13,000	0	0.00%
A 2110.450-30-9600	MATERIALS & SUPPLIES - PCHS ART	17,420	35,000	11,158	35,000	0	0.00%
A 2110.450-30-9700	MATERIALS & SUPPLIES - PCHS HEALTH & PE	700	700	537	700	0	0.00%
A 2110.450-40-0000	MATERIALS & SUPPLIES - EDISON	21,974	25,250	13,313	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	3,950	4,500	4,451	4,500	0	0.00%
A 2110.450-60-0000	MATERIALS & SUPPLIES - JFK	28,988	35,875	20,869	35,875	0	0.00%
A 2110.450-60-9004	MATERIALS & SUPPLIES - JFK TESTING	499	500	0	500	0	0.00%
A 2110.450-60-9100	MATERIALS & SUPPLIES - JFK MATH	1,261	1,200	1,188	1,200	0	0.00%
A 2110.450-60-9500	MATERIALS & SUPPLIES - JFK ELA	3,000	3,000	2,984	3,000	0	0.00%
A 2110.450-60-9600	MATERIALS & SUPPLIES - JFK ART	12,315	9,000	8,638	9,000	0	0.00%
A 2110.450-70-0000	MATERIALS & SUPPLIES - KING	17,914	29,350	9,584	29,350	0	0.00%
A 2110.450-70-9600	MATERIALS & SUPPLIES - KING ART	2,569	4,500	4,500	4,500	0	0.00%
A 2110.450-80-0000	MATERIALS & SUPPLIES - PARK	39,617	23,525	13,777	23,525	0	0.00%
A 2110.450-80-9100	MATERIALS & SUPPLIES - PARK MATH	2,000	2,000	2,000	2,000	0	0.00%
A 2110.450-80-9300	MATERIALS & SUPPLIES - PARK SCIENCE	1,075	1,000	0	1,000	0	0.00%
A 2110.450-80-9500	MATERIALS & SUPPLIES - PARK ELA	4,629	3,600	1,925	3,600	0	0.00%
A 2110-450-80-9600	MATERIALS & SUPPLIES - PARK ART	4,934	4,500	4,500	4,500	0	0.00%
A 2110.471-00-0000	TUITION - NYS PUBLIC SCHOOLS	-65,000	50,000	0	50,000	0	0.00%
A 2110.472-00-0000	TUITION - ALL OTHER REG ED	13,472	25,000	24,891	25,000	0	0.00%
A 2110.480-10-0000	TEXTBOOKS - DW	210,952	232,633	263,982	232,633	0	0.00%
A 2110.480-10-9900	TEXTBOOKS - NON-PUBLIC	26,038	26,038	25,947	26,038	0	0.00%
A 2110.480-20-0000	TEXTBOOKS - PCMS	76,769	67,000	66,643	67,000	0	0.00%
A 2110.480-30-0000	TEXTBOOKS - PCHS	120,574	95,938	95,797	95,938	0	0.00%
A 2110.480-40-0000	TEXTBOOKS - EDISON	6,130	7,249	7,202	7,249	0	0.00%
A 2110.480-40-9003	TEXTBOOKS - EDISON ELL	6,284	6,284	3,826	6,284	0	0.00%
A 2110.480-60-0000	TEXTBOOKS - JFK	15,971	15,971	6,900	15,971	0	0.00%
A 2110.480-60-9003	TEXTBOOKS - JFK ELL	7,861	9,000	8,949	9,000	0	0.00%
A 2110.480-70-0000	TEXTBOOKS - KING	9,774	9,875	8,103	9,875	0	0.00%
A 2110.480-70-9003	TEXTBOOKS - KING ELL	5,705	4,123	5,249	4,123	0	0.00%
A 2110.480-80-0000	TEXTBOOKS - PARK	10,459	8,811	8,472	8,811	0	0.00%
A 2110.480-80-9003	TEXTBOOKS - PARK ELL	9,218	6,451	4,800	6,451	0	0.00%
2110	**TEACHING - REGULAR SCHOOL**	**37,194,424**	**40,670,957**	**38,470,090**	**40,852,691**	**181,734**	**0.45%**

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	2022 - 23 Expenditures	2023 - 24 Budget	2023 - 24 Projected Expenditures	2024 - 25 Proposed Budget	Budget to Budget Change $	Budget to Budget Change %
A 2250.150-10-3600	SALARIES - SP ED SUMMER CSE	11,742	15,000	45,223	15,000	0	0.00%
A 2250.150-10-3700	SALARIES - SP ED TUTORING	35,128	85,000	49,698	85,000	0	0.00%
A 2250.150-20-3000	SALARIES - SP ED PCMS	2,246,806	2,389,482	2,580,126	2,781,187	391,705	16.39%
A 2250.150-30-3000	SALARIES - SP ED PCHS	1,706,372	1,787,315	1,780,793	1,916,679	129,364	7.24%
A 2250.150-40-3000	SALARIES - SP ED EDISON	850,146	834,653	892,454	1,032,531	197,878	23.71%
A 2250.150-60-3000	SALARIES - SP ED JFK	1,353,832	1,452,106	1,428,747	1,538,939	86,833	5.98%
A 2250.150-70-3000	SALARIES - SP ED KING	833,909	898,453	805,810	950,578	52,125	5.80%
A 2250.150-80-3000	SALARIES - SP ED PARK	553,767	564,183	665,825	683,688	119,505	21.18%
A 2250.152-10-3000	SALARIES - SP ED DIRECTOR	712,572	662,950	758,549	689,023	26,073	3.93%
A 2250.154-10-3000	SALARIES - SP ED SPEECH DW	920,519	1,066,684	1,276,301	0	-1,066,684	-100.00%
A 2250.154-20-3000	SALARIES - SP ED SPEECH PCMS	0	0	0	109,401	109,401	100.00%
A 2250.154-40-3000	SALARIES - SP ED SPEECH EDISON	0	0	0	260,304	260,304	100.00%
A 2250.154-60-3000	SALARIES - SP ED SPEECH JFK	0	0	0	227,314	227,314	100.00%
A 2250.154-70-3000	SALARIES - SP ED SPEECH KING	0	0	80,695	197,603	197,603	100.00%
A 2250.154-80-3000	SALARIES - SP ED SPEECH PARK	0	0	0	179,647	179,647	100.00%
A 2250.155-20-3000	SALARIES - SP ED TA PCMS	275,141	324,512	289,759	341,370	16,858	5.19%
A 2250.155-30-3000	SALARIES - SP ED TA PCHS	408,845	416,891	432,823	573,422	156,531	37.55%
A 2250.155-40-3000	SALARIES - SP ED TA EDISON	104,506	124,160	118,074	123,679	-481	-0.39%
A 2250.155-60-3000	SALARIES - SP ED TA JFK	120,652	133,611	137,592	183,909	50,298	37.65%
A 2250.155-70-3000	SALARIES - SP ED TA KING	38,390	39,119	40,293	0	-39,119	-100.00%
A 2250.155-80-3000	SALARIES - SP ED TA PARK	82,421	83,825	65,725	68,982	-14,843	-17.71%
A 2250.156-10-3300	SALARIES - CSE CHAIRPERSON	24,000	10,870	25,225	10,870	0	0.00%
A 2250.161-10-3000	SALARIES - SP ED CLERICAL	43,317	86,156	111,884	104,127	17,971	20.86%
A 2250.161-10-3200	SALARIES - SP ED CLERICAL SUBS	30,592	0	16,370	0	0	0.00%
A 2250.163-10-3200	SALARIES - SP ED AIDES SUBS	4,025	10,000	414	10,000	0	0.00%
A 2250.163-20-3000	SALARIES - SP ED AIDES PCMS	610,206	589,524	602,304	619,627	30,103	5.11%
A 2250.163-30-3000	SALARIES - SP ED AIDES PCHS	304,522	318,397	340,628	360,794	42,397	13.32%
A 2250.163-40-3000	SALARIES - SP ED AIDES EDISON	354,030	354,229	362,925	387,290	33,062	9.33%
A 2250.163-60-3000	SALARIES - SP ED AIDES JFK	485,687	509,855	568,957	592,537	82,682	16.22%
A 2250.163-70-3000	SALARIES - SP ED AIDES KING	489,815	501,932	487,138	486,700	-15,232	-3.03%
A 2250.163-80-3000	SALARIES - SP ED AIDES PARK	378,841	384,447	376,860	417,892	33,445	8.70%
A 2250.200-10-0000	EQUIPMENT- SP ED	16,929	23,000	9,587	23,000	0	0.00%
A 2250.400-10-0000	CONTRACTUAL SERVICES - SP ED	583,932	400,000	384,822	400,000	0	0.00%
A 2250.401-10-0000	CONFERENCE & TRAVEL - SP ED	955	2,500	1,153	2,500	0	0.00%
A 2250.402-10-0000	MEMBERSHIP & DUES - SP ED	2,237	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	47,652	45,000	31,234	45,000	0	0.00%
A 2250.450-20-0000	MATERIALS & SUPPLIES - SP ED PCMS	3,283	2,000	2,000	2,000	0	0.00%
A 2250.450-30-0000	MATERIALS & SUPPLIES - SP ED PCHS	1,249	1,250	1,094	1,250	0	0.00%
A 2250.450-40-0000	MATERIALS & SUPPLIES - SP ED EDISON	1,325	1,500	942	1,500	0	0.00%
A 2250.450-80-0000	MATERIALS & SUPPLIES - SP ED PARK	991	1,000	992	1,000	0	0.00%
A 2250.471-10-0000	TUITION - SP ED NYS PUBLIC SCHOOLS	973,500	1,624,957	877,443	1,624,957	0	0.00%
A 2250.472-10-0000	TUITION - SP ED OTHER	1,138,069	1,087,253	1,531,659	1,087,253	0	0.00%
A 2250.490-10-0000	BOCES SERVICES - SP ED	7,591,530	6,344,938	6,298,471	6,344,938	0	0.00%
2250	**PROGRAMS FOR STUDENTS WITH DISABILITIES**	**23,341,435**	**23,178,651**	**23,480,587**	**24,483,391**	**1,304,740**	**5.63%**
A 2280.490-10-0000	BOCES SERVICES - OCCUPATIONAL ED	558,476	688,920	685,374	688,920	0	0.00%
2280	**OCCUPATIONAL EDUCATION**	**558,476**	**688,920**	**685,374**	**688,920**	**0**	**0.00%**
A 2330.130-30-0000	SALARIES - SUMMER PCHS	0	34,550	0	34,550	0	0.00%
A2330.400-10-0000	CONTRACTUAL-AFTERSCHOOL PGM	0	0	0	100,000	100,000	100.00%
2330	**SUMMER'**	**0**	**34,550**	**0**	**134,550**	**100,000**	**289.44%**

EXPENDITURE DETAIL

2610 Library

2620 Educational Television

2630 Computer Instruction

EXPENDITURE DETAIL

Account	Description	2022 - 23 Expenditures	2023 - 24 Budget	2023 - 24 Projected Expenditures	2024 - 25 Proposed Budget	Budget to Budget Change $	Budget to Budget Change %
A 2610.130-20-3000	SALARIES - LIBRARY PCMS	139,498	142,125	146,352	153,546	11,421	8.04%
A 2610.130-30-3000	SALARIES - LIBRARY PCHS	79,038	80,068	84,450	86,558	6,490	8.11%
A 2610.161-10-3000	SALARIES - LIBRARY CLERICAL ELEMENTARY	25,921	36,867	47,801	600	-36,267	-98.37%
A 2610.161-20-3000	SALARIES - LIBRARY CLERICAL PCMS	41,374	42,160	47,201	49,180	7,020	16.65%
A 2610.161-30-3000	SALARIES - LIBRARY CLERICAL PCHS	49,612	50,543	47,801	49,780	-763	-1.51%
A 2610.161-40-3000	SALARIES LIBRARY CLERICAL	38,951	42,160	50,731	52,037	9,877	23.43%
A 2610.161-60-3000	SALARIES LIBRARY CLERICAL	0	38,478	176	49,180	10,702	27.81%
A 2610.161-70-3000	SALARIES LIBRARY CLERICAL	37,057	47,201	47,254	49,180	1,979	4.19%
A 2610.161-80-3000	SALARIES LIBRARY CLERICAL	47,052	49,943	50,576	52,037	2,094	4.19%
A 2610.450-20-0000	MATERIALS & SUPPLIES - LIBRARY PCMS	711	700	62	700	0	0.00%
A 2610.450-30-0000	MATERIALS & SUPPLIES - LIBRARY PCHS	1,522	1,500	905	1,500	0	0.00%
A 2610.460-10-9900	LIBRARY BOOKS - NON-PUBLIC	1,678	1,194	877	1,194	0	0.00%
A 2610.460-20-0000	LIBRARY BOOKS - PCMS	6,057	6,075	6,711	6,075	0	0.00%
A 2610.460-30-0000	LIBRARY BOOKS - PCHS	10,495	9,731	8,443	9,731	0	0.00%
A 2610.460-40-0000	LIBRARY BOOKS - EDISON	2,639	2,544	1,522	2,544	0	0.00%
A 2610.460-60-0000	LIBRARY BOOKS - JFK	4,684	4,694	4,690	4,694	0	0.00%
A 2610.460-70-0000	LIBRARY BOOKS - KING	2,518	2,631	2,563	2,631	0	0.00%
A 2610.460-80-0000	LIBRARY BOOKS - PARK	3,310	2,869	869	2,869	0	0.00%
A 2610.490-00-0000	BOCES SERVICES - LIBRARY	22,210	22,762	22,762	22,762	0	0.00%
2610	**SCHOOL LIBRARY & AUDIOVISUAL**	**514,326**	**584,245**	**571,744**	**596,798**	**12,553**	**2.15%**
A 2620.200-10-0000	EQUIPMENT - TV	7,404	7,500	52,777	7,500	0	0.00%
A 2620.400-10-0000	CONTRACTUAL SERVICES - TV	8,065	38,000	37,500	38,000	0	0.00%
A 2620.420-10-5000	MAINT & REPAIR - TV	29,648	1,000	28,686	1,000	0	0.00%
A 2620.450-10-0000	MATERIALS & SUPPLIES - TV	50,236	1,000	37,184	1,000	0	0.00%
A 2620.490-00-0000	EDUCATIONAL TELEVISION	85,800	67,563	67,563	67,563	0	0.00%
2620	**EDUCATIONAL TELEVISION**	**181,153**	**115,063**	**223,710**	**115,063**	**0**	**0.00%**
A 2630.150-10-3000	SALARIES-TECHNOLOGY DIRECTOR	171,211	174,464	179,464	203,112	28,648	16.42%
A 2630.160-10-3000	SALARIES - CAI - TECHNOLOGY FACILITATOR	165,313	184,598	192,164	192,741	8,143	4.41%
A 2630.160-10-3000	SALARIES - CAI - SUMMER INTERNS	0	0	47,590	0	0	0.00%
A 2630.150-30-3000	SALARIES - CAI - PCHS	0	0	0	45,000	45,000	100.00%
A 2630.163-40-3000	SALARIES - AIDES CAI - EDISON	13,198	13,197	28,293	25,565	12,368	93.72%
A 2630.163-60-3000	SALARIES - AIDES CAI - JFK	0	0	0	0	0	0.00%
A 2630.163-70-3000	SALARIES - AIDES CAI - KING	33,206	32,441	32,441	33,688	1,247	3.84%
A 2630.163-80-3000	SALARIES - AIDES CAI - PARK	40,173	39,900	42,665	44,454	4,554	11.41%
A 2630.220-10-0000	HARDWARE - CAI - DW	0	10,000	8,751	10,000	0	0.00%
A 2630.220-10-9900	HARDWARE - CAI - NON-PUBLIC	1,934	3,100	0	3,100	0	0.00%
A 2630.450-10-0000	MATERIALS & SUPPLIES - CAI	39,562	15,000	17,880	15,000	0	0.00%
A 2630.450-20-0000	MATERIALS & SUPPLIES - CAI - PCMS	7,348	8,672	8,931	8,672	0	0.00%
A 2630.450-30-0000	MATERIALS & SUPPLIES - CAI - PCHS	10,818	12,418	9,953	12,418	0	0.00%
A 2630.450-40-0000	MATERIALS & SUPPLIES - CAI - EDISON	2,094	2,000	381	2,000	0	0.00%
A 2630.450-60-0000	MATERIALS & SUPPLIES - CAI - JFK	15,147	15,000	14,494	15,000	0	0.00%
A 2630.450-70-0000	MATERIALS & SUPPLIES - CAI - KING	11,821	6,400	6,342	6,400	0	0.00%
A 2630.450-80-0000	MATERIALS & SUPPLIES - CAI - PARK	3,145	2,000	1,916	2,000	0	0.00%
A 2630.460-10-0000	SOFTWARE - CAI -DW	53,867	58,142	229,030	58,142	0	0.00%
A 2630.460-10-9900	SOFTWARE - CAI - NON-PUBLIC	1,850	2,861	1,495	2,861	0	0.00%
A 2630.460-20-0000	SOFTWARE - CAI - PCMS	7,030	7,863	7,735	7,863	0	0.00%
A 2630.460-30-0000	SOFTWARE - CAI - PCHS	11,884	12,596	2,405	12,596	0	0.00%
A 2630.460-40-0000	SOFTWARE - CAI - EDISON	3,225	3,293	2,580	3,293	0	0.00%
A 2630.460-60-0000	SOFTWARE - CAI - JFK	6,644	6,076	1,955	6,076	0	0.00%
A 2630.460-70-0000	SOFTWARE - CAI - KING	3,452	3,406	1,956	3,406	0	0.00%
A 2630.460-80-0000	SOFTWARE - CAI - PARK	3,713	3,713	1,580	3,713	0	0.00%
A 2630.490-00-0000	BOCES SERVICES - CAI	438,094	817,685	594,558	815,249	-2,436	-0.30%
2630	**COMPUTER ASSISTED INSTRUCTION**	**1,044,729**	**1,434,825**	**1,434,560**	**1,532,349**	**97,524**	**6.80%**

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	2022 - 23 Expenditures	2023 - 24 Budget	2023 - 24 Projected Expenditures	2024 - 25 Proposed Budget	Budget to Budget Change $	Budget to Budget Change %
A 2810.150-10-3000	SALARIES - GUIDANCE DW	85,751	360,063	77,929	240,207	-119,856	-33.29%
A 2810.150-20-3000	SALARIES - GUIDANCE PCMS	555,261	544,279	595,939	587,181	42,902	7.88%
A 2810.150-30-3000	SALARIES - GUIDANCE PCHS	789,816	856,453	849,036	918,900	62,447	7.29%
A 2810.161-20-3000	SALARIES - CLERICAL GUIDANCE PCMS	45,042	42,948	45,883	44,749	1,801	4.19%
A 2810.161-30-3000	SALARIES - CLERICAL GUIDANCE PCHS	149,472	154,145	154,106	159,467	5,322	3.45%
A 2810.450-20-0000	MATERIALS & SUPPLIES - GUIDANCE PCMS	5,250	3,100	1,907	3,100	0	0.00%
A 2810.450-30-0000	MATERIALS & SUPPLIES - GUIDANCE PCHS	2,015	2,000	1,776	2,000	0	0.00%
A 2810.490-00-0000	GUIDANCE-REGULAR SCHOOLS	13,328	13,595	13,595	13,974	379	2.79%
2810	**GUIDANCE**	**1,645,935**	**1,976,583**	**1,740,171**	**1,969,578**	**-7,005**	**-0.35%**
A 2815.160-10-3000	SALARIES - NURSES K-5	3,726	0	0	0	0	0.00%
A 2815.160-20-3000	SALARIES - NURSES PCMS	119,971	130,616	148,891	136,092	5,476	4.19%
A 2815.160-30-3000	SALARIES - NURSES PCHS	138,301	134,362	137,238	139,995	5,633	4.19%
A 2815.160-40-3000	SALARIES-NURSES EDISON	84,276	80,333	68,874	69,339	-10,994	-13.69%
A 2815.160-60-3000	SALARIES-NURSES JFK	133,366	133,098	129,165	137,385	4,287	3.22%
A 2815.160-70-3000	SALARIES-NURSES KING	73,489	72,352	73,252	75,360	3,008	4.16%
A 2815.160-80-3000	SALARIES-NURSES PARK	68,858	66,549	67,749	69,339	2,790	4.19%
A 2815.160-90-3000	SALARIES-NURSES NPS	1,679	50,000	4,875	50,000	0	0.00%
A 2815.161-20-3000	SALARIES - CLERICAL NURSE PCMS	37,658	42,148	38,374	39,983	-2,165	-5.14%
A 2815.161-30-3000	SALARIES - CLERICAL NURSE PCHS	46,307	47,186	47,186	49,165	1,979	4.19%
A 2815.200-10-0000	EQUIPMENT - HEALTH SERVICES	0	5,000	0	5,000	0	0.00%
A 2815.400-10-0000	CONTRACTUAL SERVICES	87,515	41,000	20,600	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	208,505	310,000	250,000	310,000	0	0.00%
A 2815.420-10-5000	MAINT & REPAIR - HEALTH SERVICES	5,000	5,000	1,272	5,000	0	0.00%
A 2815.450-10-0000	MATERIALS & SUPPLIES - HEALTH SERVICES	11,861	12,000	12,848	12,000	0	0.00%
2815	**HEALTH SERVICES**	**1,020,513**	**1,130,144**	**1,000,324**	**1,140,158**	**10,014**	**0.89%**
A 2820.150-10-3000	SALARIES - PSYCHOLOGISTS	0	0	129,586	132,116	132,116	100.00%
A 2820.150-20-3000	SALARIES- PSYCHOLOGISTS	212,149	293,251	222,564	318,495	25,244	8.61%
A 2820.150-30-3000	SALARIES- PSYCHOLOGISTS	304,096	306,266	223,971	322,113	15,847	5.17%
A 2820.150-40-3000	SALARIES- PSYCHOLOGISTS	214,940	218,983	144,556	241,495	22,512	10.28%
A 2820.150-60-3000	SALARIES- PSYCHOLOGISTS	352,996	355,348	293,175	333,438	-21,910	-6.17%
A 2820.150-70-3000	SALARIES- PSYCHOLOGISTS	235,484	249,728	210,976	251,628	1,900	0.76%
A 2820.150-80-3000	SALARIES- PSYCHOLOGISTS	241,821	246,408	253,790	266,352	19,944	8.09%
A 2820.450-10-0000	MATERIALS & SUPPLIES - PSYCHOLOGISTS	10,000	10,000	3,032	10,000	0	0.00%
2820	**PSYCHOLOGICAL**	**1,571,485**	**1,679,984**	**1,481,649**	**1,875,637**	**195,653**	**11.65%**
A 2825.150-10-3000	SALARIES - SOCIAL SERVICES	28,000	71,307	73,446	155,639	84,332	118.27%
A 2825.150-20-3000	SALARIES SOCIAL SERVICE	0	91,225	0	0	-91,225	-100.00%
A 2825.150-30-3000	SALARIES SOCIAL SERVICE	93,716	95,479	98,454	103,145	7,666	8.03%
A 2825.150-40-3000	SALARIES SOCIAL SERVICE	71,307	72,662	119,301	77,087	4,425	6.09%
A 2825.150-60-3000	SALARIES SOCIAL SERVICE	0	71,307	0	71,307	0	0.00%
A 2825.150-70-3000	SALARIES SOCIAL SERVICE	86,329	87,969	75,675	95,122	7,153	8.13%
A 2825.150-80-3000	SALARIES SOCIAL SERVICE	177,519	180,892	186,319	195,555	14,663	8.11%
A 2825.400-20-3000	Social Services	51,837	45,926	45,926	45,926	0	0.00%
A 2825.400-30-3000	Social Services	51,861	45,926	45,926	45,926	0	0.00%
A 2825.400-40-3000	Social Services	24,615	22,963	22,963	22,963	0	0.00%
A 2825.400-60-3000	Social Services	30,120	45,926	45,926	45,926	0	0.00%
A 2825.400-70-3000	Social Services	24,651	22,963	22,963	22,963	0	0.00%
A 2825.400-80-3000	Social Services	23,576	22,963	22,963	22,963	0	0.00%
A 2825.490-10-0000	Social Services	0	0	0	0	0	0.00%
2825	**SOCIAL WORK**	**663,531**	**877,508**	**759,862**	**904,522**	**27,014**	**3.08%**

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	2022 - 23 Expenditures	2023 - 24 Budget	2023 - 24 Projected Expenditures	2024 - 25 Proposed Budget	Budget to Budget Change $	Budget to Budget Change %
A 2850.150-10-3300	SALARIES - CO-CURRICULAR STIPENDS	151,564	147,000	146,537	147,000	0	0.00%
A 2850.150-10-3500	SALARIES - CO-CURRICULAR CHAPERONE PAY	56,189	25,000	126,309	25,000	0	0.00%
A 2850.400-20-0000	CONTRACTUAL SERVICES - CO-CURRICULAR PCMS	15,055	20,000	16,110	20,000	0	0.00%
A 2850.400-30-0000	CONTRACTUAL SERVICES - CO-CURRICULAR PCHS	30,966	69,000	17,419	69,000	0	0.00%
A 2850.400-30-9550	CONTRACTUAL SERVICES - HS DRAMA AND MUSICA:	112	30,000	3,000	30,000	0	0.00%
A 2850.400-30-9450	CONTRACTUAL SERVICES - MARCHING BAND	27,050	36,000	13,513	36,000	0	0.00%
2850	**CO-CURRICULAR ACTIVITIES**	**280,935**	**327,000**	**322,889**	**327,000**	**0**	**0.00%**
A 2855.150-10-3300	SALARIES - COACHES	474,470	538,900	552,635	538,900	0	0.00%
A 2855.150-10-3500	SALARIES - ATHLETICS CHAPERONE PAY	15,870	40,000	35,550	40,000	0	0.00%
A 2855.152-10-3000	SALARIES - DIRECTOR OF ATHLETICS	174,464	177,779	177,779	186,592	8,813	4.96%
A 2855.161-10-3000	SALARIES - CLERICAL ATHLETICS	28,129	49,616	49,616	51,697	2,081	4.19%
A 2855.200-10-0000	EQUIPMENT - ATHLETICS	4,179	3,600	11,781	3,600	0	0.00%
A 2855.400-10-0000	CONTRACTUAL SERVICES - ATHLETICS	17,678	18,060	21,764	18,060	0	0.00%
A 2855.400-10-9710	FACILITIES RENTAL & MERGED TEAMS - ATHLETICS	79,948	80,049	67,800	80,049	0	0.00%
A 2855.401-10-0000	CONFERENCE & TRAVEL - ATHLETICS	4,795	5,085	2,301	5,085	0	0.00%
A 2855.402-10-9710	ENTRY FEES & DUES -ATHLETICS	29,224	29,000	16,532	29,000	0	0.00%
A 2855.420-10-9710	RECONDITIONING -ATHLETICS	18,741	41,430	40,442	41,430	0	0.00%
A 2855.430-10-9710	TIMERS / JUDGES / SECURITY -ATHLETICS	6,720	7,130	12,350	7,130	0	0.00%
A 2855.450-10-9710	MATERIALS & SUPPLIES - ATHLETICS	83,546	84,158	86,088	84,158	0	0.00%
A 2855.490-00-9710	BOCES SERVICES - ATHLETICS	99,510	112,626	112,626	112,626	0	0.00%
2855	**INTERSCHOLASTIC AHTLETICS**	**1,037,274**	**1,187,434**	**1,187,264**	**1,198,328**	**10,894**	**0.92%**
A 5510.160-10-3000	SALARIES - CLERICAL TRANS ADMIN	20,620	21,012	21,012	21,893	881	4.19%
5510	**TRANSPORTATION ADMIN**	**20,620**	**21,012**	**21,012**	**21,893**	**881**	**4.19%**
A 5540.400-10-0000	CONTRACTUAL TRANS - REG ED	1,535,399	1,657,821	1,661,186	1,657,821	0	0.00%
A 5540.400-10-9010	CONTRACTUAL TRANS - SPEC ED	2,275,178	2,604,801	2,573,669	2,604,801	0	0.00%
A 5540.405-10-0000	TRANSP - FIELD TRIPS REG ED	71,193	16,500	14,507	266,500	250,000	1515.15%
A 5540.405-10-9010	TRANSP - FIELD TRIPS SPEC ED	16,259	30,000	8,130	30,000	0	0.00%
A 5540.405-10-9400	TRANSP - BAND	44,769	80,000	75,000	80,000	0	0.00%
A 5540.405-10-9710	TRANSP - ATHLETICS	176,395	180,000	180,000	180,000	0	0.00%
5540	**CONTRACT TRANSPORTATION**	**4,119,193**	**4,569,122**	**4,512,492**	**4,819,122**	**250,000**	**5.47%**
A 5581.490-00-9010	BOCES SERVICES - SP ED TRANSP	18,360	15,000	15,000	15,000	0	0.00%
5581	**TRANSPORTATION FROM BOCES**	**18,360**	**15,000**	**15,000**	**15,000**	**0**	**0.00%**
A 8070.150-10-0000	SALARIES-REGISTRATION	0	0	28,987	143,037	143,037	100.00%
A 8070.160-10-0000	SALARIES - RESIDENCY VERIFICATION	28,490	152,324	0	78,500	-73,824	-48.47%
A 8070.400-10-0000	CONTRACTUAL SERVICES - CENSUS	0	30,000	7,821	30,000	0	0.00%
8070	**CENSUS**	**28,490**	**182,324**	**36,808**	**251,537**	**69,213**	**37.96%**

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	2022 - 23 Expenditures	2023 - 24 Budget	2023 - 24 Projected Expenditures	2024 - 25 Proposed Budget	Budget to Budget Change $	Budget to Budget Change %
A 9010.800-10-0000	EMPLOYEES RETIREMENT	994,647	1,750,539	1,386,020	1,750,539	0	0.00%
A 9020.800-10-0000	TEACHERS RETIREMENT	5,671,627	5,806,186	5,750,000	6,139,000	332,814	5.73%
A 9030.800-10-0000	SOCIAL SECURITY	4,850,505	5,422,758	5,062,086	5,472,758	50,000	0.92%
A 9040.800-10-0000	WORKERS COMP	391,422	424,000	419,025	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	11,818,508	13,434,000	14,230,303	14,528,701	1,094,701	8.15%
A 9060.800-10-3000	HEALTH INSURANCE - BUYOUT	361,039	350,000	382,833	377,750	27,750	7.93%
A 9060.803-10-0000	MEDICARE B REIMBURSEMENT	726,253	749,000	749,607	858,000	109,000	14.55%
A 9060.804-10-0000	ADMIN EXCESS MED	8,881	9,000	8,932	9,000	0	0.00%
A 9070.800-10-0000	WELFARE TRUST	942,387	926,220	992,414	926,220	0	0.00%
A 9089.800-10-0000	OTHER EMPLOYEE BENEFITS	24,271	9,000	12,183	9,000	0	0.00%
A 9089.801-10-0000	COMPENSATED ABSENCES	293,468	220,000	25,000	265,000	45,000	20.45%
9xxx	**BENEFITS**	**26,094,644**	**29,172,339**	**29,030,039**	**30,831,604**	**1,659,265**	**5.69%**
A 9901.930-00-0000	TRANSFER TO SCHOOL LUNCH	25,000	25,000	0	25,000	0	0.00%
A 9901.950-00-0000	TRANSFER TO SPECIAL AID	136,299	250,000	250,000	250,000	0	0.00%
A 9901.960-00-0000	TRANSFER TO DEBT SERVICE	5,999,473	5,974,719	5,974,719	5,974,469	-250	0.00%
9901	**TRANSFER TO OTHER FUND**	**6,160,772**	**6,249,719**	**6,224,719**	**6,249,469**	**-250**	**0.00%**
A 9950.900-00-0000	TRANSFER TO CAPITAL	1,804,000	8,651,265	8,651,265	8,435,412	-215,853	-2.50%
9950	**TRANSFER TO CAPITAL FUND**	**1,804,000**	**8,651,265**	**8,651,265**	**8,435,412**	**-215,853**	**0.00%**
	Grand Totals:	**126,250,349**	**142,895,880**	**138,736,908**	**147,538,047**	**4,642,167**	**3.25%**

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

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%	
2023-24 Tax Rate per $1,000	12.977070		20.878825	

Port Chester-RYE UFSD
2023-2024 Tax Rate Calculation

2023- 2024 Recommended Tax Levy			$71,802,118	
	Homestead		Non-Homestead	Total
Current Taxable Assessments	$2,801,316,463		$1,697,855,966	$4,499,172,429
Parcels	5,160		1,387	6,547
Tax Base Proportion Percentage	50.629258%		49.370742%	100.000000%
Tax Burden	$36,352,880		$35,449,238	$71,802,118
Tax Rate per $1,000	12.977070		20.878825	
Decrease $	($0.34)		($0.69)	
Decrease %	-2.55%		-3.20%	

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

		2023-2024	2024-2025
	Approved Actual Tax Levy	$69,778,540	$71,802,118
(times)	Tax Base Growth Factor (TBD by ORPS)	1.0015	1.0043
	Total	$69,883,208	$72,110,867
		$69,883,208	$72,110,867
(add)	PILOT (Prior Year)	$468,095	$415,180
	Total	$70,351,303	$72,526,047
	2019-2020 Exemptions		
(subtract)	Tort judgments greater than 5% of tax levy	$0	$0
(subtract)	Capital Tax Levy (including debt service) (less building aid)	$2,260,037	$5,017,745
	Prior Year Adjusted Tax Levy	$68,091,266	$67,508,302
	Adjusted Tax Levy (Prior Year)	$68,091,266	$67,508,302
(times)	Allowable Levy Growth Factor (lesser of 2% or CPI)	2.00%	2.00%
		$69,453,091	$68,858,468
		$69,453,091	$68,858,468
(subtract)	PILOT (Current Year)	$415,180	$617,807
	Total	$69,037,911	$68,240,661
		$69,037,911	$68,240,661
	Available Carryover	$640,709	$0
	Current Year Tax Levy Limit	$69,678,620	$68,240,661
	(to be submitted to State Comptroller, Commissioner of Tax & Finance and the Commissioner of		
		2023-2024	2024-2025
	Current Year Tax Levy	$69,678,620	$68,240,661
	Current Year Exemptions		
(add)	Tort judgments greater than 5% of tax levy	$0	$0
(add)	ERS contribution increase greater than 2 percentage points	$0	$10,018
(add)	TRS contribution increase greater than 2 percentage points	$0	$0
(add)	Capital Tax Levy (including debt service) (less building aid)	$5,017,745	$5,054,217
	Allowable tax levy prescribed by Chapter 97 of the Laws of 2011 (with a simple majority vote)	$74,696,365	$73,304,896
	Allowable $ Increase to the Tax Levy	$4,917,825	$1,502,778
	Alowble % Increase to the Tax Levy	7.05%	2.09%
	Recommended Tax Levy:	$71,802,118	$73,304,896
	Recommended $ Increase to the Tax Levy	$2,023,578	$1,502,778
	Recommended % Increase to the Tax Levy	2.90%	2.09%

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 6/30/2019	Fund Balance at 6/30/2020	Fund Balance at 6/30/2021	Fund Balance at 6/30/2022	Fund Balance at 6/30/2023	Projected Fund Balance at 6/30/2024
Restricted						
Tax certiori	1,834,328	2,577,671	4,102,671	4,976,804	5,598,833	7,098,833
Employee benefit accrued liability	1,011,288	861,808	861,808	861,808	881,112	881,112
ERS retirement contribution	1,662,921	1,679,550	1,679,550	1,679,550	1,717,172	1,717,172
TRS retirement contribution	460,000	464,600	764,600	764,600	781,727	781,727
Unemployment benefits	0	500,000	500,000	0	0	0
Total Restricted	4,968,537	6,083,629	7,908,629	8,282,762	8,978,844	10,478,844
Assigned						
Purchases on Order	162,994	887,011	558,641	491,901	493,812	493,812
For next year expenditures	1,000,000	1,200,000	1,110,900	429,501	1,000,000	2,153,266
Total Assigned	1,162,994	2,087,011	1,669,541	921,402	1,493,812	2,647,078
Unassgned	3,577,948	5,501,226	4,670,442	5,051,351	5,715,835	5,901,522
Total Fund Balance	9,709,479	13,671,866	14,248,612	14,255,515	16,188,491	19,027,444

THREE PART BUDGET

State Function & Description	2023 - 24 Budget	2024-25 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	441,927	463,979	22,052	4.99%
1310 Business Administration	869,038	889,507	20,469	2.36%
1320 Auditing	69,750	69,750	0	0.00%
1325 Treasurer	130,000	133,900	3,900	3.00%
1380 Fiscal Agent Fee	2,500	2,500	0	0.00%
1420 Legal	100,000	100,000	0	0.00%
1430 Personnel	296,614	287,001	(9,613)	-3.24%
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	820,139	0	0.00%
1670 Central Printing-Mailing	304,300	304,300	0	0.00%
1680 Central Data Processing	1,561,652	1,552,849	(8,803)	-0.56%
1910 Unallocated Insurance	494,093	544,242	50,149	10.15%
1930 Judgement & Claims	10,000	10,000	0	0.00%
1950 Assessments	72,000	72,000	0	0.00%
1981&3 BOCES Admin&Capital	820,460	822,979	2,519	0.31%
1989 Unclassified	6,000	6,000	0	0.00%
2010 Curriculum Development	1,171,793	2,128,392	956,599	81.64%
2020 Supervision Regular Schoc	4,037,866	4,087,681	49,815	1.23%
2060 Research Planning	105,728	105,728	0	0.00%
9xxx Benefits	2,914,919	3,090,642	175,723	6.03%
Total Administration	14,418,176	15,680,986	1,262,810	8.76%
Capital				
1620 Operation of Plant	4,931,532	4,823,365	(108,167)	-2.19%
1621 Maintenance of Plant	2,759,077	2,722,875	(36,202)	-1.31%
1964 Refund of Property Taxes	500,000	500,000	0	0.00%
9711-9901 Debt Service	5,974,719	5,974,469	(250)	0.00%
9950 Transfer to Capital	8,651,265	8,435,412	(215,853)	100.00%
9xxx Benefits	1,782,179	1,719,014	(63,165)	-3.54%
Total Capital	24,598,772	24,175,135	(423,637)	-1.72%
Program				
1420 Legal	125,000	125,000	0	0.00%
2070 Inservice Training	330,369	333,441	3,072	0.93%
2110 Teaching Regular School	40,670,957	40,852,691	181,734	0.45%
2250 Students with Disabilities	23,178,651	24,483,391	1,304,740	5.63%
2280 Occupational Education	688,920	688,920	0	0.00%
2230 Summer Education	34,550	134,550	100,000	289.44%
2610 School Library	584,245	596,798	12,553	2.15%
2620 Educational Television	115,063	115,063	0	0.00%
2630 Computer Assisted Instruc	1,434,825	1,532,349	97,524	6.80%
2810 Guidance	1,976,583	1,969,578	(7,005)	-0.35%
2815 Health Services	1,130,144	1,140,158	10,014	0.89%
2820 Psychological Services	1,679,984	1,875,637	195,653	11.65%
2825 Social Work Services	877,508	904,522	27,014	3.08%
2850 Co-Curricular Activities	327,000	327,000	0	0.00%
2855 Interscholastic Athletics	1,187,434	1,198,328	10,894	0.92%
55xx Transportation	4,605,134	4,856,015	250,881	5.45%
8070 Census	182,324	251,537	69,213	37.96%
99xx Transfer to Other Funds	275,000	275,000	0	0.00%
9xxx Benefits	24,475,241	26,021,948	1,546,707	6.32%
Total Program	103,878,932	107,681,926	3,802,994	3.66%
Total	142,895,880	147,538,047	4,642,167	3.25%

PROPERTY TAX REPORT CARD

	Budgeted 2023-2024	Proposed Budget 2024-2025	Percent Change
Total Budgeted Amount, not including Separate Propositions	142,895,880	147,538,047	3.25%
A. Proposed Tax Levy to Support the Total Budgeted Amount (1)	71,802,118	73,304,896	2.09%
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)	71,802,118	73,304,896	2.09%
F. Permissible Exclusions to the School Tax Levy Limit	5,119,145	5,054,217	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	66,682,973	68,250,679	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support	66,682,973	68,250,679	
I. Difference- (G - H): (negative value requires 60.0% voter approval)	0	0	
Public School Enrollment	4,741	4,685	-1.18%
Consumer Price Index			4.12%

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 2023-2024	Estimated 2024-2025
Adjusted Restricted Fund Balance	8,978,844	10,478,844
Assigned Appropriated Fund Balance	1,493,812	1,993,812
Adjusted Unrestricted Fund Balance	5,715,835	5,901,522
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	4.00%

Schedule of Reserve Funds

Reserve Type/Name	Reserve Description	3/31/24 Actual Balance	6/30/24 Estimated Ending Balance
Tax Certiorari	To establish a reserve fund for tax certiorari settlements	5,598,833	7,098,833
Employee Benefit	To pay for accrued employee benefits upon termination	881,112	881,112
ERS Retirement	To fund employee retirement contributions to the State and Local Employees Retirement System	1,717,172	1,717,172
TRS Retirement	To fund employee retirement contributions to the Teachers Retirement System	781,727	781,727

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	Assessor's Report - 2022 - Prior	RPS221N04/L001	
County of Westchester	S495 Exemption Impact	Datemme -	
Town of Rye - 5548	School Detail Report	Total Assessed Value	
Vliiage of Port Chester		Unlfonn Percentage	
100.00			
	Equalized Total Assessed Value	4,323,091,088	

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	RPTL406{1)	1	9,319,500	0.22
13500	TOWN - GENERALLY	RPTL406(1)	2	300,700	0.01
13650	VG - GENERALLY	RPTL406(1)	38	44,269,618	1.02
13800	SCHOOL DISTRICT	RPTL408	5	59,629,900	1.38
14110	USA- SPECIFIED USES	STATE L54	1	3,966,400	0.09
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL412-a	8	55,159,000	1.28
18080	MUN HSNG AUTH-FEDERAL/MUNAIDE	PUB HSNG L 52(3)&{5)	1	12,907,700	0.30
18120	NYS HOUSING FINANCE AGNCY SUBS	P H FI L 45-b,c, 53	3	19,681,400	0.46
18600	USA-PROP UNDER PURCHASE CONTRA	RPTL400(2)	1	5,131,800	0.12
19950	MUNICIPAL RAILROAD	RPTL456	26	178,014,800	4.12
21600	RES OF CLERGY - RELIG CORP OWN	RPTL462	7	6,278,600	0.15
25110	NONPROF CORP - RELIG(CONST PRO	RPTL420-a	33	87,037,900	2.01
25120	NONPROF CORP - EDUCL{CONST PRO	RPTL420-a	1	4,382,800	0.10
25130	NONPROF CORP - CHAR (CONST PRO	RPTL420-a	6	13,828,900	0.32
25210	NONPROF CORP - HOSPITAL	RPTL420-a	1	903,400	0.02
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL420-a	1	751,400	0.02
25600	NONPROFIT HEALTH MAINTENANCE0	RPTL486-a	6	4,693,700	0.11
26100	VETERANS ORGANIZATION	RPTL452	1	1,095,900	0.03
27350	PRIVATELY OWNED CEMETERY LAND	RPTL446	1	103,000	0.00
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL458-a	159	1,908,000	0.04
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL458-a	18	216,000	0.00
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL458-a	77	1,540,000	0.04
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL458-a	12	240,000	0.01
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL458-a	31	1,221,395	0.03
41144	ALT VET EX-WAR PERIOD-DISABILI	RPTL458-a	3	120,000	0.00
41800	PERSONS AGE 65 OR OVER	RPTL467	152	36,111,358	0.84
41834	ENHANCED STAR	RPTL425	550	130,193,670	3.01
41854	BASIC STAR 1999-2000	RPTL425	1,144	110,822,745	2.56

NYS - Real Property System County of Westchester	Assessor's Report - 2022 - Prior Year File 5495 Exemption Impact Report	RPS221N04/L001 Datemme - 5/5/202312:17:21	
Town of Rye - 5548 Village of Port Chester SWIS Code - 554801	School Detail Report Equalized Total Assessed Value 4,323,091,088	Total Assessed Value Uniform Percentage	4,323,091,088 100.00

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	RPTL459-c	7	1,293,998	0.03

Total Exemptions Exclusive of System Exemptions:	2,296	791,123,584	18.30	
Total System Exemptions:	0	0	0.00	
Totals:	2,296	791,123,584	18.30	

EXEMPTION IMPACT REPORT

NYS - Real Property System — **Assessor's Report - 2022 - Prior Year File**

RPS221N04/L001 **County of Westchester** — S495 Exemption Impact Report

Date/Time - 5/5/202312:17:21 **Town of Rye - 5548** — School Detail Report

Total Assessed Value 812,842,195

Vliiage of Rye Brook — Uniform Percentage

Equalized Total Assessed Value 812,842,195

School District - 554804 Port Chester

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value Exemptions	Percent of Value Exempted
13100	CO - GENERALLY	RPTL406(1)	2	45,400	0.01
13500	TOWN - GENERALLY	RPTL406(1)	1	17,200	0.00
13650	VG - GENERALLY	RPTL406(1)	6	12,992,600	1.60
13800	SCHOOL DISTRICT	RPTL408	2	49,047,800	6.03
25600	NONPROFIT HEALTH MAINTENANCE 0	RPTL486-a	1	838,700	0.10
27350	PRIVATELY OWNED CEMETERY LAND	RPTL446	2	15,464,900	1.90
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL458-a	62	744,000	0.09
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL458-a	1	12,000	0.00
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL458-a	17	340,000	0.04
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL458-a	3	60,000	0.01
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL458-a	4	160,000	0.02
41144	ALT VET EX-WAR PERIOD-DISABILI	RPTL458-a	1	40,000	0.00
41400	CLERGY	RPTL460	1	1,500	0.00
41800	PERSONS AGE 65 OR OVER	RPTL467	39	7,321,175	0.90
41834	ENHANCED STAR	RPTL425	161	32,356,378	3.98
41854	BASIC STAR 1999-2000	RPTL425	239	19,179,750	2.36
41930	DISABILITIES AND LIMITED INCOM	RPTL459-c	3	350,610	0.04
Total Exemptions Exclusive of System Exemptions:			545	138,972,013	17.10
Total System Exemptions:			0	0	0.00
Totals:			545	138,972,013	17.10

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%

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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.