PORT CHESTER - RYE UFSD



2023-2024

ADOPTED BUDGET

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

Board of Education

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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

	2022-23 Approved Budget	2023-24 Proposed Budget	Change $	Change %
Total Budget	**$125,982,994**	**$142,895,880**	**$16,912,886**	**13.42%**
Tax Levy	**$69,778,540**	**$71,802,116**	**$2,023,576**	**2.90%**
Homestead Tax Rate (per $1,000 of assessed value)	**$13.32**	**$12.98**	**($0.34)**	**-2.55%**
Non-Homestead Tax Rate (per $1,000 of assessed value)	**$21.57**	**$20.88**	**($0.69)**	**-3.20%**

TOTAL STAFFING CHANGES

Total	2022-2023 Budget	2023-2024 Proposed Budget	Change
Teachers	402.00	402.60	0.60
Teaching Assistants	29.00	32.57	3.57
Guidance/Psychologists/Social Workers	36.00	41.00	5.00
Teacher Aides/Monitors	119.00	142.28	23.28
Custodial/Maintenance Staff	40.00	48.00	8.00
Nurses	10.00	10.00	-
Clerical Staff	46.00	50.00	4.00
Administration	30.00	30.00	-
	712.00	756.45	44.45

ADOPTED BUDGET

Components of Budget Changes	2022-2023 Budget	2023-2024 Proposed Budget	Increase (Decrease)		Proportion of Total Growth
Salaries	$64,169,386	$70,537,248	$6,367,862	9.92%	37.65%
Transfer to Capital	1,804,000	8,651,265	6,847,265	379.56%	40.49%
Benefits	26,555,247	29,172,339	2,617,092	9.86%	15.47%
Transportation	4,388,892	4,584,122	195,230	4.45%	1.15%
Building & Grounds	3,504,080	4,124,661	620,581	17.71%	3.67%
Contractual	3,107,108	3,328,676	221,568	7.13%	1.31%
Supplies	1,471,811	1,539,737	67,926	4.62%	0.40%
Equipment	332,950	351,900	18,950	5.69%	0.11%
Tuition out of district	9,821,068	9,821,068	(0)	0.00%	0.00%
Transfers to Other Funds	275,000	275,000	0	0.00%	0.00%
Textbooks, Library, Software	617,061	617,061	0	0.00%	0.00%
BOCES Services	3,936,918	3,918,084	(18,834)	-0.48%	-0.11%
Debt Service	5,999,473	5,974,719	(24,754)	-0.41%	-0.15%
	$125,982,994	$142,895,880	$16,912,886	13.42%	100.00%

GENERAL FUND AT A GLANCE

	2022-23 Adopted Budget	2023-24 Proposed Budget	Budget to Budget Difference $	Budget to Budget Difference %
100 Salaries	$64,169,386	$70,537,248	$6,367,862	9.92%
200 Equipment	332,950	351,900	18,950	5.69%
400 Purchased Services	25,375,127	26,393,672	1,018,545	4.01%
450 Materials and Supplies	1,471,811	1,539,737	67,926	4.62%
800 Benefits	26,555,247	29,172,339	2,617,092	9.86%
600-700 Debt Service	5,999,473	5,974,719	(24,754)	-0.41%
900 Interfund Transfers	2,079,000	8,926,265	6,847,265	329.35%
Total	$125,982,994	$142,895,880	$16,912,886	13.42%
Tax Levy	69,778,540	71,802,118	2,023,578	2.90%
ASSESSED VALUATION				
Homestead	2,538,566,824	2,801,316,463	262,749,639	10.35%
Non-Homestead	1,667,814,822	1,697,855,966	30,041,144	1.80%
ESTIMATED TAX RATE per $1,000			$ CHG	% CHG
Homestead	13.32	12.98	(0.34)	-2.55%
Non-Homestead	21.57	20.88	(0.69)	-3.20%

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
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%
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%
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%
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%
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%
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%
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%
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%
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%
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%
2021-22	142,895,880	69,778,540	14.88	(1.50)	-9.15%	19.34	(3.59)	-15.67%	41,526,013	29.96%	29.06%	48.83%
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%
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%

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

2022-23 Enrollment Projection					
	Edison	**JFK**	**King**	**Park**	**Total**
Grade K					
Enrolled	75	120	70	70	335
Sections	3	5	3	3	14
Average	25	24	23	23	24
Grade 1					
Enrolled	49	114	57	65	285
Sections	3	5	3	3	14
Average	16	23	19	22	20
Grade 2					
Enrolled	70	123	65	64	322
Sections	3	5	3	3	14
Section Average	23	25	22	21	23
Grade 3					
Enrolled	66	125	54	85	330
Sections	3	5	3	4	15
Average	22	25	18	21	22
Grade 4					
Enrolled	67	122	65	71	325
Sections	3	5	3	3	14
Average	22	24	22	24	23
Grade 5					
Enrolled	56	123	62	56	297
Sections	3	5	3	3	14
Average	19	25	21	19	21
Special Ed					
Enrolled	24	24	48	48	144
Sections	2	2	4	4	12
Average	12	12	12	12	12
Total Elementary					
Enrolled	407	751	421	459	2,038
Sections	20	32	22	23	97
Average	20	23	19	20	21

October 6, 2021 BEDS Day Enrollment					
	Edison	**JFK**	**King**	**Park**	**Total**
Grade K					
Enrolled	49	114	57	65	285
Sections	3	5	3	3	14
Average	16	23	19	22	20
Grade 1					
Enrolled	70	123	65	64	322
Sections	3	5	3	3	14
Average	23	25	22	21	23
Grade 2					
Enrolled	66	125	54	85	330
Sections	3	5	3	4	15
Average	22	25	18	21	22
Grade 3					
Enrolled	67	122	65	71	325
Sections	3	5	3	3	14
Average	22	24	22	24	23
Grade 4					
Enrolled	56	123	62	56	297
Sections	3	5	3	3	14
Average	19	25	21	19	21
Grade 5					
Enrolled	45	119	57	65	286
Sections	2	5	3	3	13
Average	23	24	19	22	22
Special Ed					
Enrolled	17	22	45	22	106
Sections	2	2	4	2	10
Average	9	11	11	11	10
Total Elementary					
Enrolled	370	748	405	428	1,951
Sections	19	32	22	21	94
Average	19	23	18	20	21

ENROLLMENT PROJECTIONS (Cont.)

2022-23 Enrollment Projection	
Middle School	
Grade 6	286
Grade 7	344
Grade 8	342
Special Ed	0
Total MS	972
High School	
Grade 9	356
Grade 10	475
Grade 11	367
Grade 12	344
Special Ed	15
Total HS	1,557
District Total w/o UPK	4,567
UPK	210
District Total w/ UPK	4,777

October 6, 2021 BEDS Day Enrollment	
Middle School	
Grade 6	344
Grade 7	342
Grade 8	356
Special Ed	0
Total MS	1,042
High School	
Grade 9	475
Grade 10	367
Grade 11	344
Grade 12	370
Special Ed	15
Total HS	1,571
	4,564
	210
	4,774

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	2022-2023 Budget	2023-2024 Proposed Budget	Change
Teachers	42.50	42.50	-
Teaching Assistants	3.00	3.00	-
Guidance/Psychologists/Social Workers	4.20	4.20	-
Teacher Aides/Monitors	19.00	19.00	-
Custodial/Maintenance Staff	3.00	4.00	1.00
Nurses	1.00	1.00	-
Clerical Staff	2.00	2.00	-
Administration	2.00	2.00	-
	76.70	77.70	1.00

John F. Kennedy	2022-2023 Budget	2023-2024 Proposed Budget	Change
Teachers	69.80	69.80	-
Teaching Assistants	4.00	4.00	-
Guidance/Psychologists/Social Workers	4.40	4.40	-
Teacher Aides/Monitors	16.00	21.00	5.00
Custodial/Maintenance Staff	4.00	5.00	1.00
Nurses	2.00	2.00	-
Clerical Staff	3.00	3.00	-
Administration	3.00	3.00	-
	106.20	112.20	6.00

DISTRICT STAFFING LEVELS

King Street	2022-2023 Budget	2023-2024 Proposed Budget	Change
Teachers	44.10	44.10	-
Teaching Assistants	1.00	1.00	-
Guidance/Psychologists/Social Workers	3.70	3.70	-
Teacher Aides/Monitors	24.00	24.00	-
Custodial/Maintenance Staff	3.00	4.00	1.00
Nurses	1.00	1.00	-
Clerical Staff	2.00	2.00	-
Administration	2.00	2.00	-
	80.80	81.80	1.00

Park Avenue	2022-2023 Budget	2023-2024 Proposed Budget	Change
Teachers	44.20	44.20	-
Teaching Assistants	2.00	2.00	-
Guidance/Psychologists/Social Workers	3.70	3.70	-
Teacher Aides/Monitors	19.00	19.00	-
Custodial/Maintenance Staff	3.00	4.00	1.00
Nurses	1.00	1.00	-
Clerical Staff	2.00	2.00	-
Administration	2.00	2.00	-
	76.90	77.90	1.00

DISTRICT STAFFING LEVELS

Port Chester Middle School	2022-2023 Budget	2023-2024 Proposed Budget	Change
Teachers	88.00	89.80	1.80
Teaching Assistants	7.00	8.00	1.00
Guidance/Psychologists/Social Workers	9.00	9.00	-
Teacher Aides/Monitors	18.00	28.28	10.28
Custodial/Maintenance Staff	7.00	7.00	-
Nurses	2.00	2.00	-
Clerical Staff	8.00	8.00	-
Administration	4.00	4.00	-
	143.00	156.08	13.08

Port Chester High School	2022-2023 Budget	2023-2024 Proposed Budget	Change
Teachers	113.40	111.20	(2.20)
Teaching Assistants	12.00	14.57	2.57
Guidance/Psychologists/Social Workers	11.00	12.00	1.00
Teacher Aides/Monitors	23.00	31.00	8.00
Custodial/Maintenance Staff	9.00	10.00	1.00
Nurses	2.00	2.00	-
Clerical Staff	9.00	10.00	1.00
Administration	4.00	4.00	-
	183.40	194.77	11.37

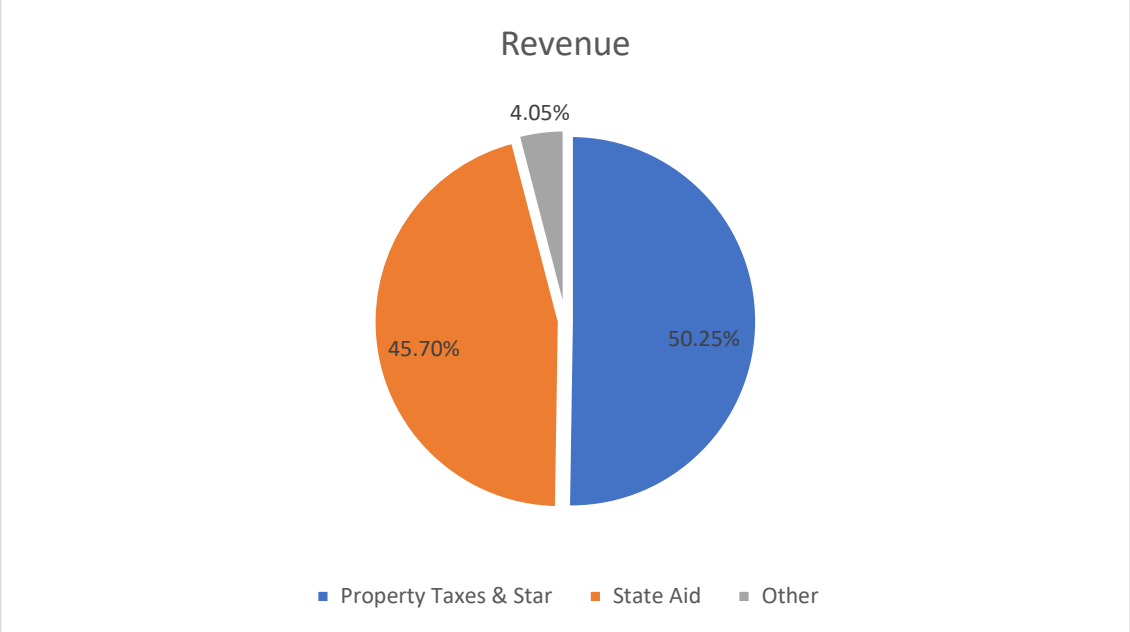
DISTRICT STAFFING LEVELS

District-Wide	2022-2023 Budget	2023-2024 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	11.00	14.00	3.00
Nurses	1.00	1.00	-
Clerical Staff	20.00	23.00	3.00
Administration	13.00	13.00	-
	45.00	56.00	11.00

Total	2022-2023 Budget	2023-2024 Proposed Budget	Change
Teachers	402.00	402.60	0.60
Teaching Assistants	29.00	32.57	3.57
Guidance/Psychologists/Social Workers	36.00	41.00	5.00
Teacher Aides/Monitors	119.00	142.28	23.28
Custodial/Maintenance Staff	40.00	48.00	8.00
Nurses	10.00	10.00	-
Clerical Staff	46.00	50.00	4.00
Administration	30.00	30.00	-
	712.00	756.45	44.45

REVENUE SUMMARY

		2021-22	2022-23		2023-24	Budget to Budget	
Account	Description	Actual Revenue	Budget	Estimated Revenue	Proposed Budget	Change $	Change %
A 1001	REAL PROPERTY TAXES & STAR	69,595,129	69,778,540	69,652,992	71,802,118	2,023,578	2.90%
A 1081	PILOTS	946,514	468,095	519,538	415,180	(52,915)	-11.30%
A 1120	COUNTY SALES TAX	3,328,292	2,700,000	3,530,916	3,200,000	500,000	18.52%
A 1311	DAY SCHOOL TUITION	16,589	0	0	0	0	0.00%
A 1489	OTHER CHARGES - SERVICES	12,157	18,000	17,800	18,000	0	0.00%
A 2280	HEALTH SERVICES	11,580	10,000	11,580	10,000	0	0.00%
A 2304	SHARED TRANSPORTATION SERVICES	39,006	25,000	34,121	30,000	5,000	20.00%
A 2401	INTEREST	19,363	100,000	305,195	350,000	250,000	250.00%
A 2410	RENTAL OF REAL PROPERTY	122,419	200,000	244,974	200,000	0	0.00%
A 2440	RENTAL OTHER	10,050	20,000	12,200	20,000	0	0.00%
A 2655	MINOR SALES, OTHER	0	0	0	0	0	0.00%
A 2680	INSURANCE RECOVERIES	107,383	0	11,370	0	0	0.00%
A 2690	OTHER COMPENSATION FOR LOSS	0	0	0	0	0	0.00%
A 2701	REFUND OF PRIOR YEAR - BOCES	306,424	200,000	200,000	200,000	0	0.00%
A 2703	REFUND OF PRIOR YEAR EXPENSES	43,440	75,000	34,234	75,000	0	0.00%
A 2770	UNCLASSIFIED REVENUE	171,449	75,000	249,367	125,000	50,000	66.67%
A 3101	STATE AID	41,548,058	51,733,858	51,729,475	65,300,582	13,566,724	26.22%
A 4601	MEDICAID	175,690	150,000	73,574	150,000	0	0.00%
A 4286	FEDERAL AID	349,482		0			
A 5031	FUND BALANCE	0	429,501	0	1,000,000	570,499	132.83%
		116,803,023	125,982,994	126,627,335	142,895,880	16,912,886	13.42%



BUDGET SUMMARY BY FUNCTION

	2021 - 22 Expenditures	2022 - 23 Budget	2022 - 23 Projected Expenditures	2023 - 24 Proposed Budget	Budget to Budget Change $	Budget to Budget Change %
1010 Board of Education	$22,759	$31,150	$29,264	$34,400	$3,250	10.43%
1040 District Clerk	20,000	20,400	20,359	20,400	0	0.00%
1060 District Meeting	23,395	35,800	35,782	35,800	0	0.00%
1240 Chief School Administrator	435,876	434,887	450,771	441,927	7,040	1.62%
1310 Business Administration	742,394	809,451	796,065	869,038	59,587	7.36%
1320 Auditing	60,508	69,750	77,410	69,750	0	0.00%
1325 Treasurer	124,132	122,400	125,000	130,000	7,600	6.21%
1380 Fiscal Agent Fee	11,100	2,500	4,600	2,500	0	0.00%
1420 Legal	199,491	160,000	235,000	225,000	65,000	40.63%
1430 Personnel	41,987	43,264	215,602	296,614	253,350	585.59%
1460 Records Management	3,750	5,000	3,750	5,000	0	0.00%
1480 Public Information	73,113	93,721	82,209	93,797	76	0.08%
1620 Operation of Plant	5,040,323	4,563,224	4,888,175	4,931,532	368,308	8.07%
1621 Maintenance of Plant	3,614,041	2,576,758	2,321,611	2,759,077	182,319	7.08%
1622 Security of Plant	484,147	460,139	745,084	820,139	360,000	78.24%
1670 Central Printing-Mailing	272,827	304,300	286,287	304,300	0	0.00%
1680 CENTRAL DATA PROCESSING	2,268,150	1,609,080	1,398,100	1,561,652	(47,428)	-2.95%
1910 Unallocated Insurance	415,053	425,111	430,810	494,093	68,982	16.23%
1930 Judgement & Claims	38,276	10,000	362	10,000	0	0.00%
1950 Assessments	73,610	72,000	72,000	72,000	0	0.00%
1964 Refund of Property Taxes	336,428	500,000	500,651	500,000	0	0.00%
1981&3 BOCES Admin&Capital	790,264	831,297	831,297	820,460	(10,837)	-1.30%
1989 Unclassified	1,480	6,000	6,000	6,000	0	0.00%
2010 Curriculum Development	1,485,676	1,325,770	1,263,499	1,171,793	(153,977)	-11.61%
2020 Supervision Regular School	3,856,665	3,961,876	3,855,600	4,037,866	75,990	1.92%
2060 RESEARCH,PLANNING and EVALUAT	100,663	100,480	107,183	105,728	5,248	5.22%
2070 Inservice Training	294,244	329,279	300,663	330,369	1,090	0.33%
2110 Teaching Regular School	33,504,391	36,628,124	36,142,433	40,670,957	4,042,833	11.04%
2250 Students with Disabilities	20,688,913	22,330,957	22,736,221	23,178,651	847,694	3.80%
2280 Occupational Education	428,852	688,920	426,108	688,920	0	0.00%
2230 Summer Education	19,159	5,000	15,000	34,550	29,550	591.00%
2610 School Library	424,153	507,711	509,459	584,245	76,534	15.07%
2630 Educational Television	151,879	114,051	152,456	115,063	1,012	0.89%
2630 Computer Assisted Instruction	691,390	1,161,100	1,069,625	1,434,825	273,725	23.57%
2810 Guidance	1,525,232	1,574,149	1,641,936	1,976,583	402,434	25.57%
2815 Health Services	1,015,660	1,117,193	1,074,970	1,130,144	12,951	1.16%
2820 Psychological Services	1,048,678	1,620,622	1,593,195	1,679,984	59,362	3.66%
2825 Social Work Services	371,969	766,104	754,767	877,508	111,404	14.54%
2850 Co-Curricular Activities	256,557	277,000	287,377	327,000	50,000	18.05%
2855 Interscholastic Athletics	965,101	1,183,194	993,375	1,187,434	4,240	0.36%
55xx Transportation	3,862,294	4,414,512	4,006,419	4,605,134	190,622	4.32%
8070 Census	30,986	57,000	20,797	182,324	125,324	219.87%
90xx Benefits	23,924,700	26,555,247	25,499,130	29,172,339	2,617,092	9.86%
9711-9901 Debt Service	6,917,769	5,999,473	5,999,473	5,974,719	(24,754)	-0.41%
99xx-Inter Fund Transfer	150,120	2,079,000	2,054,000	8,926,265	6,847,265	329.35%
	$116,808,155	$125,982,994	$124,059,875	$142,895,880	$16,912,886	13.42%

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	2021 - 22 Expenditures	2022 - 23 Budget	2022 - 23 Projected Expenditures	2023 - 24 Proposed Budget	Budget to Budget Change $	Budget to Budget Change %
A 1010.400-00-0000	CONTRACTUAL EXPENSE	0	500	0	500	0	0.00%
A 1010.400-00-6000	POLICY MANUAL	3,250	3,400	8,250	8,400	5,000	147.06%
A 1010.401-00-0000	CONFERENCE & TRAVEL	878	10,000	820	5,000	-5,000	-50.00%
A 1010.402-00-0000	MEMBERSHIP & DUES	15,413	15,000	15,538	16,000	1,000	6.67%
A 1010.450-00-0000	MATERIALS & SUPPLIES	3,218	2,250	4,656	4,500	2,250	100.00%
1010	**BOARD OF EDUCATION**	**22,759**	**31,150**	**29,264**	**34,400**	**3,250**	**10.43%**
A 1040.160-00-3000	SALARIES - DISTRICT CLERK	20,000	20,000	20,000	20,000	0	0.00%
A 1040.450-00-0000	MATERIALS & SUPPLIES - DISTRICT CLERK	0	400	359	400	0	0.00%
1040	**DISTRICT CLERK**	**20,000**	**20,400**	**20,359**	**20,400**	**0**	**0.00%**
A 1060.400-00-6000	LEGAL NOTICES - DIST MEETING	12,344	12,000	11,982	12,000	0	0.00%
A 1060.403-00-0000	VOTE EXPENSES - DIST MEETING	11,051	11,200	11,200	11,200	0	0.00%
A 1060.450-00-0000	MATERIALS & SUPPLIES - DIST MEETING	0	2,500	2,500	2,500	0	0.00%
A 1060.490-00-0000	BOCES SERVICES - DIST MEETING	0	10,100	10,100	10,100	0	0.00%
1060	**DISTRICT MEETING**	**23,395**	**35,800**	**35,782**	**35,800**	**0**	**0.00%**
A 1240.151-00-3000	SALARIES - SUPERINTENDENT	253,672	253,860	263,629	256,300	2,440	0.96%
A 1240.161-00-3000	SALARIES - CLERICAL - SUPT	162,088	166,397	167,095	169,397	3,000	1.80%
A 1240.400-00-0000	CONTRACTUAL SERVICES - SUPT	3,862	250	250	250	0	0.00%
A 1240.401-00-0000	CONFERENCE & TRAVEL - SUPT	3,064	3,500	3,936	3,500	0	0.00%
A 1240.402-00-0000	MEMBERSHIP & DUES - SUPT	4,809	6,500	8,078	8,100	1,600	24.62%
A 1240.450-00-0000	MATERIALS & SUPPLIES - SUPT	8,051	4,050	7,453	4,050	0	0.00%
A 1240.490-00-0000	BOCES SERVICES - SUPT	330	330	330	330	0	0.00%
1240	**CHIEF SCHOOL ADMINISTRATOR**	**435,876**	**434,887**	**450,771**	**441,927**	**7,040**	**1.62%**

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	2021 - 22 Expenditures	2022 - 23 Budget	2022 - 23 Projected Expenditures	2023 - 24 Proposed Budget	Budget to Budget Change $	Budget to Budget Change %
A 1310.151-00-3000	SALARIES - BUSINESS ADMINISTRATOR	218,338	218,503	224,383	222,872	4,369	2.00%
A 1310.161-00-3000	SALARIES - CLERICAL BUSINESS ADMIN	404,781	473,565	468,061	518,334	44,769	9.45%
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	45,396	37,000	26,750	42,000	5,000	13.51%
A 1310.401-00-0000	CONFERENCE & TRAVEL - BUSINESS ADMIN	2,858	6,500	2,939	6,500	0	0.00%
A 1310.402-00-0000	MEMBERSHIP & DUES - BUSINESS ADMIN	2,114	2,500	2,500	2,500	0	0.00%
A 1310.450-00-0000	MATERIALS & SUPPLIES - BUSINESS ADMIN	8,993	5,500	10,474	9,500	4,000	72.73%
A 1310.490-00-0000	BOCES SERVICES - BUSINESS ADMIN	59,914	63,383	60,958	64,832	1,449	2.29%
1310	**BUSINESS ADMINISTRATION**	**742,394**	**809,451**	**796,065**	**869,038**	**59,587**	**7.36%**
A 1320.400-00-0000	CONTRACTUAL SERVICES - AUDITING	60,508	69,750	77,410	69,750	0	0.00%
1320	**AUDITING**	**60,508**	**69,750**	**77,410**	**69,750**	**0**	**0.00%**
A 1325.160-00-3000	SALARIES - TREASURER	124,132	122,400	125,000	130,000	7,600	6.21%
1325	**TREASURER**	**124,132**	**122,400**	**125,000**	**130,000**	**7,600**	**6.21%**
A 1380.400-00-0000	FISCAL AGENT FEES	11,100	2,500	4,600	2,500	0	0.00%
1380	**FISCAL AGENT FEE**	**11,100**	**2,500**	**4,600**	**2,500**	**0**	**0.00%**
A 1420.400-00-0000	LEGAL FEES	199,491	160,000	235,000	225,000	65,000	40.63%
1420	**LEGAL**	**199,491**	**160,000**	**235,000**	**225,000**	**65,000**	**40.63%**
A 1430.150-00-3000	SALARIES- HUMAN RESOURCES	0	0	175,000	214,200	214,200	100.00%
A 1430.160-00-3000	SALARIES- HUMAN RESOURCES	424	0	111	38,374	38,374	100.00%
A 1430.490-10-0000	BOCES SERVICES - EAP	41,563	43,264	40,491	44,040	776	1.79%
1430	**PERSONNEL**	**41,987**	**43,264**	**215,602**	**296,614**	**253,350**	**585.59%**
A 1460.490-00-0000	BOCES SERVICES - RECORDS RETENTION	3,750	5,000	3,750	5,000	0	0.00%
1460	**RECORDS MANAGEMENT OFFICER**	**3,750**	**5,000**	**3,750**	**5,000**	**0**	**0.00%**
A 1480.150-00-3300	SALARIES - PUBLIC INFORMATION	0	2,000	5,000	2,000	0	0.00%
A 1480.400-00-0000	CONTRACTUAL SERVICES - PUBLIC INFORMATION	14,566	15,000	7,854	15,000	0	0.00%
A 1480.490-00-0000	BOCES SERVICES - PUBLIC INFORMATION	58,547	76,721	69,355	76,797	76	0.10%
1480	**PUBLIC INFORMATION & SERVICES**	**73,113**	**93,721**	**82,209**	**93,797**	**76**	**0.08%**

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	2021 - 22 Expenditures	2022 - 23 Budget	2022 - 23 Projected Expenditures	2023 - 24 Proposed Budget	Budget to Budget Change $	Budget to Budget Change %
A 1620.162-10-3001	Cleaners- Covid	28,163	225,000	150,048	225,000	0	100.00%
A 1620.162-10-3100	SALARIES - CUSTODIAL OVERTIME	360,117	210,000	321,470	240,000	30,000	14.29%
A 1620.162-10-3200	SALARIES - CUSTODIAL SUBS	125,910	105,000	214,235	105,000	0	0.00%
A 1620.162-20-3000	SALARIES - CUSTODIAL PCMS	415,020	439,434	415,637	436,786	-2,648	-0.60%
A 1620.162-30-3000	SALARIES - CUSTODIAL PCHS	561,548	585,125	627,254	634,000	48,875	8.35%
A 1620.162-40-3000	SALARIES - CUSTODIAL EDISON	198,994	207,337	172,066	216,609	9,272	4.47%
A 1620.162-60-3000	SALARIES - CUSTODIAL JFK	223,896	228,823	223,980	291,179	62,356	27.25%
A 1620.162-70-3000	SALARIES - CUSTODIAL KING	199,776	209,808	203,571	241,163	31,355	14.94%
A 1620.162-80-3000	SALARIES - CUSTODIAL PARK	190,674	195,017	204,517	223,673	28,656	14.69%
A 1620.200-10-0000	EQUIPMENT - CUSTODIAL DW	45,885	0	0	0	0	0.00%
A 1620.400-10-0000	CONTRACTUAL SERVICES - CUSTODIAL	36,257	49,500	41,538	49,500	0	0.00%
A 1620.400-10-6000	ARCHITECT FEES	103,046	60,000	55,477	60,000	0	0.00%
A 1620.410-20-4000	UTILITIES - GAS PCMS	6,500	6,420	8,420	9,100	2,680	41.74%
A 1620.410-30-4000	UTILITIES - GAS PCHS	225,699	214,000	248,000	263,000	49,000	22.90%
A 1620.410-40-4000	UTILITIES - GAS EDISON	3,100	2,354	3,754	3,750	1,396	59.30%
A 1620.410-60-4000	UTILITIES - GAS JFK	22,902	24,610	17,902	19,600	-5,010	-20.36%
A 1620.410-70-4000	UTILITIES - GAS KING	7,454	10,544	9,744	9,200	-1,344	-12.75%
A 1620.410-80-4000	UTILITIES - GAS PARK	67,734	70,620	75,276	79,000	8,380	11.87%
A 1620.411-20-4000	UTILITIES - ELECTRIC PCMS	261,912	253,500	262,198	278,000	24,500	9.66%
A 1620.411-30-4000	UTILITIES - ELECTRIC PCHS	213,764	269,178	291,149	308,000	38,822	14.42%
A 1620.411-40-4000	UTILITIES - ELECTRIC EDISON	61,732	71,006	87,014	71,000	-6	-0.01%
A 1620.411-60-4000	UTILITIES - ELECTRIC JFK	95,000	108,838	132,056	108,838	0	0.00%
A 1620.411-70-4000	UTILITIES - ELECTRIC KING	68,825	84,194	103,754	84,194	0	0.00%
A 1620.411-80-4000	UTILITIES - ELECTRIC PARK	57,701	71,626	72,969	71,626	0	0.00%
A 1620.412-20-4000	UTILITIES - FUEL OIL PCMS	180,568	146,542	143,276	146,542	0	0.00%
A 1620.412-40-4000	UTILITIES - FUEL OIL EDISON	45,305	66,340	42,537	54,000	-12,340	-18.60%
A 1620.412-60-4000	UTILITIES - FUEL OIL JFK	79,841	62,060	75,621	85,000	22,940	36.96%
A 1620.412-70-4000	UTILITIES - FUEL OIL KING	72,459	70,667	66,082	70,667	0	0.00%
A 1620.413-20-4000	UTILITIES - WATER PCMS	13,595	9,863	13,735	14,500	4,637	47.01%
A 1620.413-30-4000	UTILITIES - WATER PCHS	30,000	27,055	44,235	46,900	19,845	73.35%
A 1620.413-40-4000	UTILITIES - WATER EDISON	4,385	4,299	4,367	4,625	326	7.58%
A 1620.413-60-4000	UTILITIES - WATER JFK	8,403	7,795	10,337	10,900	3,105	39.83%
A 1620.413-70-4000	UTILITIES - WATER KING	8,359	8,809	10,011	10,500	1,691	19.20%
A 1620.413-80-4000	UTILITIES - WATER PARK	5,194	3,380	4,900	5,200	1,820	53.85%
A 1620.414-10-4000	UTILITIES - TELEPHONE	12,029	15,180	15,180	15,180	0	0.00%
A 1620.416-10-4000	EXTERMINATING - CUSTODIAL	7,932	15,000	15,000	15,000	0	0.00%
A 1620.420-10-5000	MAINT & REPAIR/RENTAL - CUSTODIAL DW	2,347	6,800	27,958	6,800	0	0.00%
A 1620.450-00-8000	Supplies ESSA	358,696	0	56,827	0	0	0.00%
A 1620.450-10-0000	MATERIALS & SUPPLIES - CUSTODIAL	191,422	190,000	225,060	190,000	0	0.00%
A 1620.450-10-6100	MATERIALS & SUPPLIES - PPE	200,790	217,000	130,687	217,000	0	100.00%
A 1620.490-10-0000	BOCES SERVICES - INTELLIPATH / TELEPHONE	237,389	10,500	60,333	10,500	0	0.00%
1620	**OPERATION OF PLANT**	**5,040,323**	**4,563,224**	**4,888,175**	**4,931,532**	**368,308**	**8.07%**

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	2021 - 22 Expenditures	2022 - 23 Budget	2022 - 23 Projected Expenditures	2023 - 24 Proposed Budget	Budget to Budget Change $	Budget to Budget Change %
A 1621.161-10-3000	SALARIES - CLERICAL	54,562	57,781	57,548	59,104	1,323	2.29%
A 1621.162-10-3000	SALARIES - MAINTENANCE	554,739	564,815	533,238	689,298	124,483	22.04%
A 1621.162-10-3100	SALARIES - MAINTENANCE OVERTIME	36,291	90,000	46,700	90,000	0	0.00%
A 1621.165-10-3000	SALARIES - WATCHMEN	13,989	25,000	373	25,000	0	0.00%
A 1621.166-10-3000	SALARIES - GROUNDS	238,280	288,762	291,169	345,275	56,513	19.57%
A 1621.166-10-3100	SALARIES - GROUNDS OVERTIME	28,195	25,000	39,060	25,000	0	0.00%
A 1621.200-10-0000	EQUIPMENT-MAINTENANCE DW	0	179,000	245,832	179,000	0	0.00%
A 1621.402-10-0000	SEMINARS & LICENSES	2,857	5,900	3,032	5,900	0	0.00%
A 1621.420-10-5000	MAINT & REPAIR/RENTAL - DW	369,858	120,000	148,670	120,000	0	0.00%
A 1621.420-20-5000	MAINT & REPAIR - PCMS	20,234	30,000	27,770	30,000	0	0.00%
A 1621.420-30-5000	MAINT & REPAIR - PCHS	37,551	42,000	44,705	42,000	0	0.00%
A 1621.420-40-5000	MAINT & REPAIR - EDISON	3,688	9,500	9,751	9,500	0	0.00%
A 1621.420-60-5000	MAINT & REPAIR - JFK	17,160	20,000	30,796	20,000	0	0.00%
A 1621.420-70-5000	MAINT & REPAIR - KING	6,053	12,000	16,865	12,000	0	0.00%
A 1621.420-80-5000	MAINT & REPAIR - PARK	14,126	13,000	20,134	13,000	0	0.00%
A 1621.421-10-7000	GROUNDS MAINT - TREE PRUNING DW	61,300	30,000	30,000	30,000	0	0.00%
A 1621.421-20-7000	GROUNDS MAINT - PCMS	15,645	21,000	17,507	21,000	0	0.00%
A 1621.421-30-7000	GROUNDS MAINT - PCHS	47,564	54,100	48,856	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	0	2,000	90	2,000	0	0.00%
A 1621.421-70-7000	GROUNDS MAINT - KING	11,371	8,500	7,190	8,500	0	0.00%
A 1621.421-80-7000	GROUNDS MAINT - PARK	0	3,500	690	3,500	0	0.00%
A 1621.422-10-7000	MAINT & REPAIR - PLAYGROUNDS DW	28,009	31,500	33,500	31,500	0	0.00%
A 1621.423-10-5000	MAINT & REPAIR - FIRE INSPECTIONS	3,425	5,000	3,425	5,000	0	0.00%
A 1621.424-10-5000	MAINT & REPAIR - VEHICLES & EQUIP	76,816	75,000	79,468	75,000	0	0.00%
A 1621.425-10-5000	MAINT & REPAIR - CLOCKS / ALARMS / SECURITY	40,770	32,500	37,607	32,500	0	0.00%
A 1621.426-20-5000	MAINT & REPAIR - BOILER PCMS	11,503	12,400	10,000	12,400	0	0.00%
A 1621.426-30-5000	MAINT & REPAIR - BOILER PCHS	21,553	16,300	56,858	16,300	0	0.00%
A 1621.426-40-5000	MAINT & REPAIR - BOILER EDISON	1,125	5,900	7,404	5,900	0	0.00%
A 1621.426-60-5000	MAINT & REPAIR - BOILER JFK	3,097	8,200	7,216	8,200	0	0.00%
A 1621.426-70-5000	MAINT & REPAIR - BOILER KING	0	6,700	400	6,700	0	0.00%
A 1621.426-80-5000	MAINT & REPAIR - BOILER PARK	5,079	9,900	8,400	9,900	0	0.00%
A 1621.427-10-5000	MAINT & REPAIR - EMERGENCY	1,597,042	100,000	99,490	100,000	0	0.00%
A 1621.428-10-5000	MAINT & REPAIR - PREVENTATIVE	138,899	400,000	211,898	400,000	0	0.00%
A 1621.450-10-0000	MATERIALS & SUPPLIES - MAINTENANCE	47,356	35,000	39,803	35,000	0	0.00%
A 1621.451-10-0000	SUPPLIES - PAINTING	16,404	5,500	5,000	5,500	0	0.00%
A 1621.452-10-0000	SUPPLIES - CONCRETE / PLASTER	100	3,000	2,000	3,000	0	0.00%
A 1621.453-10-0000	SUPPLIES - ELECTRICAL	14,749	23,000	30,651	23,000	0	0.00%
A 1621.454-10-0000	SUPPLIES - PLUMBING	27,448	24,500	25,221	24,500	0	0.00%
A 1621.455-10-0000	SUPPLIES - LOCKS	8,494	5,000	5,231	5,000	0	0.00%
A 1621.456-10-0000	SUPPLIES - CARPENTRY	19,887	7,500	8,243	7,500	0	0.00%
A 1621.458-10-0000	SUPPLIES - GROUNDS UPKEEP	11,327	17,000	17,850	17,000	0	0.00%
A 1621.459-10-0000	SUPPLIES - HEAT / VENT / AC	7,495	150,000	11,970	150,000	0	0.00%
1621	**MAINTENANCE OF PLANT**	**3,614,041**	**2,576,758**	**2,321,611**	**2,759,077**	**182,319**	**7.08%**

EXPENDITURE DETAIL

1622 Security

This code covers the district security cost.

1670 Central Mailing

This code includes the costs of mailings and delivery.

1680 Central Data Processing

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

1910 Insurance

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

1930 Judgments and Claims

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

1950 Assessments on School Property

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

1964 Refund of Real Property Taxes

1981 BOCES Administrative Charges

The Administrative costs for BOCES services appear in this section.

1983 BOCES Capital Costs

1989 Unclassified

EXPENDITURE DETAIL

Account	Description	2021 - 22 Expenditures	2022 - 23 Budget	2022 - 23 Projected Expenditures	2023 - 24 Proposed Budget	Budget to Budget Change $	Budget to Budget Change %
A 1622.400-10-0000	CONTRACTUAL - SECURITY	469,847	285,000	615,000	645,000	360,000	126.32%
A 1622.490-10-0000	BOCES SERVICES - SECURITY	14,300	175,139	130,084	175,139	0	0.00%
1622	**SECURITY**	**484,147**	**460,139**	**745,084**	**820,139**	**360,000**	**78.24%**
A 1670.160-10-3000	SALARIES - COURIER	9,427	15,000	14,195	15,000	0	0.00%
A 1670.400-10-0000	CONTRACTUAL - CENTRAL MAIL	6,796	7,300	6,796	7,300	0	0.00%
A 1670.404-10-0000	POSTAGE - DW -CENTRAL MAIL	57,341	50,000	50,080	50,000	0	0.00%
A 1670.420-10-0000	MAINTENANCE & RENTAL-CENTRAL MAIL	138,629	167,000	162,440	167,000	0	0.00%
A 1670.450-10-0000	MATERIALS & SUPPLIES - CENTRAL MAIL	60,634	65,000	52,776	65,000	0	0.00%
1670	**CENTRAL PRINTING & MAILING**	**272,827**	**304,300**	**286,287**	**304,300**	**0**	**0.00%**
A 1680.490-10-0000	BOCES SERVICES	2,268,150	1,609,080	1,398,100	1,561,652	-47,428	100.00%
1680	**CENTRAL DATA PROCESSING ***	**2,268,150**	**1,609,080**	**1,398,100**	**1,561,652**	-47,428	100.00%
A 1910.400-10-0000	INSURANCE EXPENSE	415,053	425,111	430,810	494,093	68,982	16.23%
1910	**UNALLOCATED INSURANCE**	**415,053**	**425,111**	**430,810**	**494,093**	**68,982**	**16.23%**
A 1930.400-00-0000	JUDGEMENTS & CLAIMS	38,276	10,000	362	10,000	0	0.00%
1930	**JUDGEMENTS & CLAIMS**	**38,276**	**10,000**	**362**	**10,000**	**0**	**0.00%**
A 1950.400-00-0000	SEWER TAX	73,610	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**	**73,610**	**72,000**	**72,000**	**72,000**	**0**	**0.00%**
A 1964.400-00-0000	REFUND OF SCHOOL PROPERTY TAXES	336,428	500,000	500,651	500,000	0	0.00%
1964	**REFUND OF REAL PROPERTY TAXES**	**336,428**	**500,000**	**500,651**	**500,000**	**0**	**0.00%**
A 1981.490-00-0000	BOCES - ADMIN COSTS	647,764	682,318	682,318	682,416	98	0.01%
1981	**BOCES ADMINISTRATIVE COSTS**	**647,764**	**682,318**	**682,318**	**682,416**	**98**	**0.01%**
A 1983.490-00-0000	BOCES - CAPITAL EXPENSES	142,500	148,979	148,979	138,044	-10,935	-7.34%
1983	**BOCES CAPITAL EXPENSES**	**142,500**	**148,979**	**148,979**	**138,044**	**-10,935**	**-7.34%**
A 1989.400-10-0000	ASSET MANAGEMENT SERVICES	1,480	6,000	6,000	6,000	0	0.00%
1989	**UNCLASSIFIED ***	**1,480**	**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	2021 - 22 Expenditures	2022 - 23 Budget	2022 - 23 Projected Expenditures	2023 - 24 Proposed Budget	Budget to Budget Change $	Budget to Budget Change %
A 2010.151-00-3000	SALARIES - DEPUTY SUPERINTENDENT	270,533	238,204	337,206	225,000	-13,204	-5.54%
A 2010.152-00-3000	SALARIES - DIRECTOR OF CURRICULUM	521,384	371,974	361,349	216,096	-155,878	-41.91%
A 2010.152-00-9003	SALARIES - DIRECTOR OF ELL	300,254	311,216	172,123	171,211	-140,005	-44.99%
A 2010.153.10.0000	SALARIES- DIRECTOR FINE ARTS	0	0	0	162,613	162,613	100.00%
A 2010.155-00-3000	SALARIES - TA INFORMATION OFFICERS	148,132	163,870	141,307	169,627	5,757	3.51%
A 2010.161-00-3000	SALARIES - CLERICAL	201,017	200,250	176,108	186,990	-13,260	-6.62%
A 2010.401-10-0000	CONFERENCE & TRAVEL	536	2,000	7,446	2,000	0	0.00%
A 2010.401-10-9003	CONFERENCE & TRAVEL - ELL	59	3,500	3,500	3,500	0	0.00%
A 2010.402-10-0000	MEMBERSHIP & DUES	7,691	7,850	5,022	7,850	0	0.00%
A 2010.450-10-0000	MATERIALS & SUPPLIES	5,870	6,000	4,157	6,000	0	0.00%
A 2010.450-10-9003	MATERIALS & SUPPLIES - ELL	352	2,000	772	2,000	0	0.00%
A 2010.490-00-0000	BOCES SERVICES - STUDENT DATA	29,848	18,906	54,509	18,906	0	0.00%
2010	**CURRICULUM**	**1,485,676**	**1,325,770**	**1,263,499**	**1,171,793**	**-153,977**	**-11.61%**
A 2020.150-10-3300	SALARIES - MENTORS	54,347	60,000	59,628	60,000	0	0.00%
A 2020.151-20-3000	SALARIES - PRINCIPALS PCMS	694,045	692,814	693,391	705,825	13,011	1.88%
A 2020.151-30-3000	SALARIES - PRINCIPALS PCHS	693,054	707,465	707,465	720,622	13,157	1.86%
A 2020.151-40-3000	SALARIES - PRINCIPALS EDISON	343,004	349,416	332,167	333,225	-16,191	-4.63%
A 2020.151-60-3000	SALARIES - PRINCIPALS JFK	504,352	513,849	516,849	521,526	7,677	1.49%
A 2020.151-70-3000	SALARIES - PRINCIPALS KING	343,473	345,904	346,096	352,457	6,553	1.89%
A 2020.151-80-3000	SALARIES - PRINCIPALS PARK	372,487	379,346	380,546	390,836	11,490	3.03%
A 2020.156-10-3300	SALARIES - TEAM LEADERS	58,843	38,500	26,651	38,500	0	0.00%
A 2020.161-10-3200	SALARIES - DW CLERICAL SUBS	19,493	15,000	38,333	15,000	0	0.00%
A 2020.161-20-3000	SALARIES - CLERICAL PCMS	262,793	269,834	256,960	260,351	-9,483	-3.51%
A 2020.161-30-3000	SALARIES - CLERICAL PCHS	216,652	235,086	205,538	283,760	48,674	20.70%
A 2020.161-40-3000	SALARIES - CLERICAL EDISON	38,906	38,096	40,912	40,522	2,426	6.37%
A 2020.161-60-3000	SALARIES - CLERICAL JFK	100,400	100,162	92,689	96,990	-3,172	-3.17%
A 2020.161-70-3000	SALARIES - CLERICAL KING	53,227	56,983	57,216	57,959	976	1.71%
A 2020.161-80-3000	SALARIES - CLERICAL PARK	59,163	49,996	53,163	50,868	872	1.74%
A 2020.200-10-0000	EQUIPMENT - DW	0	50,000	0	50,000	0	100.00%
A 2020.200-20-0000	EQUIPMENT - PCMS	0	0	0	0	0	100.00%
A 2020.201-10-0000	EQUIPMENT - ADMIN	0	5,000	0	5,000	0	0.00%
A 2020.400-20-0000	CONTRACTUAL SERVICE	0	3,400	131	3,400	0	0.00%
A 2020.400-20-5000	MAINT & REPAIR - OFFICE EQUIP PCMS	0	350	0	350	0	0.00%
A 2020.401-20-0000	CONFERENCE & TRAVEL - PCMS	365	1,500	1,500	1,500	0	0.00%
A 2020.401-40-0000	CONFERENCE & TRAVEL - EDISON	145	1,500	0	1,500	0	0.00%
A 2020.401-60-0000	CONFERENCE & TRAVEL - JFK	0	1,500	1,500	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	34	2,500	330	2,500	0	0.00%
A 2020.402-30-0000	MEMBERSHIP & DUES - PCHS	3,507	4,250	1,012	4,250	0	0.00%
A 2020.420-30-5000	MAINT & REPAIR - OFFICE EQUIP PCHS	920	900	900	900	0	0.00%
A 2020.450-20-0000	MATERIALS & SUPPLIES - PCMS	10,861	11,525	12,577	11,525	0	0.00%
A 2020.450-30-0000	MATERIALS & SUPPLIES - PCHS	17,125	14,000	18,252	14,000	0	0.00%
A 2020.450-40-0000	MATERIALS & SUPPLIES - EDISON	1,941	2,000	1,494	2,000	0	0.00%
A 2020.450-60-0000	MATERIALS & SUPPLIES - JFK	3,429	3,500	2,196	3,500	0	0.00%
A 2020.450-70-0000	MATERIALS & SUPPLIES - KING	2,529	3,500	4,779	3,500	0	0.00%
A 2020.450-80-0000	MATERIALS & SUPPLIES - PARK	1,570	3,000	3,325	3,000	0	0.00%
2020	**SUPERVISION - REGULAR SCHOOL**	**3,856,665**	**3,961,876**	**3,855,600**	**4,037,866**	**75,990**	**1.92%**
A 2060.490-00-0000	RESEARCH, PLANNING & EVALUATION	100,663	100,480	107,183	105,728	5,248	5.22%
2060	**RESEARCH,PLANNING and EVALUATION**	**100,663**	**100,480**	**107,183**	**105,728**	**5,248**	**5.22%**
A 2070.150-10-3000	SALARIES - STAFF DEVELOPMENT	28,030	120,000	106,906	120,000	0	0.00%
A 2070.400-10-0000	CONTRACTUAL SERVICES - STAFF DEVELOPMENT	82,435	85,000	81,563	85,000	0	0.00%
A 2070.490-10-0000	BOCES SERVICES - STAFF DEVELOPMENT	183,779	124,279	112,194	125,369	1,090	0.88%
2070	**INSERVICE TRAINING - INSTRUCTION**	**294,244**	**329,279**	**300,663**	**330,369**	**1,090**	**0.33%**

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	2021 - 22 Expenditures	2022 - 23 Budget	2022 - 23 Projected Expenditures	2023 - 24 Proposed Budget	Budget to Budget Change $	Budget to Budget Change %
A 2110.120-10-3000	SALARIES-ELEMENTARY EDUCATION COACH	809	150,900	0	0	-150,900	100.00%
A 2110.120-10-3300	SALARIES - K-12 STIPENDS	0	400,000	0	400,000	0	0.00%
A 2110.120-40-3000	SALARIES - K-5 EDISON	3,076,294	3,405,252	3,351,728	3,560,054	154,802	4.55%
A 2110.120-60-3000	SALARIES - K-5 JFK	4,602,868	5,121,421	5,067,108	5,404,578	283,157	5.53%
A 2110.120-70-3000	SALARIES - K-5 KING	3,032,852	3,349,197	3,312,329	3,622,868	273,671	8.17%
A 2110.120-80-3000	SALARIES - K-5 PARK	3,145,438	3,410,085	3,475,357	3,770,124	360,038	10.56%
A 2110.121-20-3000	SALARIES - GRADE 6 PCMS	2,089,107	2,018,419	1,936,628	2,135,006	116,587	5.78%
A 2110.130-10-3400	SALARIES - PREP & CLASS COVERAGE	47,938	20,000	43,508	20,000	0	0.00%
A 2110.130-10-3700	SALARIES - TUTORING REG ED	75,948	75,000	67,082	95,000	20,000	26.67%
A 2110.130-20-3000	SALARIES - 7-12 PCMS	4,473,826	4,955,522	4,934,912	5,685,282	729,760	14.73%
A 2110.130-30-3000	SALARIES - 7-12 PCHS	9,293,286	9,696,982	9,797,472	10,429,671	732,689	7.56%
A 2110.130-30-3450	SALARIES - 6TH PERIOD	365,476	399,680	585,568	658,180	258,500	64.68%
A 2110.130-30-3900	SALARIES - PROCTORING	2,903	20,000	19,183	58,650	38,650	193.25%
A 2110.140-10-3200	SALARIES - INSTRUCTIONAL SUBSTITUTES	436,243	455,000	432,149	455,000	0	0.00%
A 2110.140-10-3800	SALARIES - LEAVE REPLACEMENTS	100,236	300,000	120,828	300,000	0	0.00%
A 2110.150-00-8000	SALARIES - ESSA	285,711	0	2,895	0	0	100.00%
A 2110.150-10-3600	SALARIES - SUMMER PROGRAM DW				390,000	390,000	100.00%
A 2110.150-10-3650	SALARIES - AFTER SCHOOL PROGRAM DW				86,000	86,000	100.00%
A 2110.163-10-3200	SALARIES - AIDES SUBSTITUTES	32,719	50,000	69,094	50,000	0	0.00%
A 2110.163-20-3001	SALARIES - AIDES MS	57,043	0	35,248	0	0	0.00%
A 2110.163-30-3001	SALARIES - AIDES HS	16,685	0	174	0	0	0.00%
A 2110.163-40-3000	SALARIES - AIDES EDISON	135,269	167,665	218,851	196,212	28,547	17.03%
A 2110.163-40-3001	SALARIES - AIDES EDISON	0	0	0	0	0	0.00%
A 2110.163-60-3000	SALARIES - AIDES JFK	101,470	94,335	94,972	96,071	1,736	1.84%
A 2110.163-60-3001	SALARIES - AIDES JFK	0	0	0	0	0	0.00%
A 2110.163-70-3000	SALARIES - AIDES KING	127,091	129,852	92,695	94,891	-34,961	-26.92%
A 2110.163-70-3001	SALARIES - AIDES KING	0	0	0	0	0	0.00%
A 2110.163-80-3000	SALARIES - AIDES PARK	123,167	90,055	142,901	145,530	55,475	61.60%
A 2110.164-10-3000	SALARIES - LUNCH ROOM MONITORS	198,594	159,120	220,241	159,120	0	0.00%
A 2110.164-20-3000	SALARIES - HALL MONITORS PCMS	159,825	159,172	169,903	336,141	176,969	111.18%
A 2110.164-30-3000	SALARIES - HALL MONITORS PCHS	454,026	478,531	504,459	916,292	437,761	91.48%
A 2110.200-10-0000	EQUIPMENT - DW	2,316	10,000	0	10,000	0	0.00%
A 2110.200-10-9400	EQUIPMENT - MUSIC	26,698	19,585	18,243	23,000	3,415	17.44%
A 2110.200-20-9350	EQUIPMENT - PLANETARIUM	2,782	5,500	3,464	5,500	0	0.00%
A 2110.200-30-0000	EQUIPMENT - PCHS	0	6,000	0	6,000	0	0.00%
A 2110.200-30-9400	EQUIPMENT - MUSIC PCHS	2,345	3,165	3,164	18,700	15,535	490.84%
A 2110.200-40-0000	EQUIPMENT - EDISON	1,995	0	0	0	0	0.00%
A 2110.400-10-0000	CONTRACTUAL SERVICES	7,520	9,500	9,050	9,500	0	0.00%
A 2110.400-10-9004	TESTING SERVICES	7,091	31,500	0	31,500	0	0.00%
A 2110.400-10-9400	CONTRACTUAL SERVICES - MUSIC	64,801	95,175	46,984	105,300	10,125	10.64%
A 2110.400-20-0000	CONTRACTUAL SERVICES - PCMS	12,710	4,000	320	4,000	0	0.00%
A 2110.400-20-9350	CONTRACTUAL SERVICES - PLANETARIUM	0	1,250	201,250	1,250	0	0.00%
A 2110.400-30-0000	CONTRACTUAL SERVICES - PCHS	790	1,200	31,833	1,200	0	0.00%
A 2110.400-30-9004	CONTRACTUAL SERVICES - SAT and PSAT PREP	8,464	54,000	50,000	54,000	0	0.00%
A 2110.400-30-9300	CONTRACTUAL SERVICES - SCIENCE PCHS	3,956	4,000	0	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	1,000	1,500	700	1,500	0	0.00%
A 2110.401-30-0000	CONFERENCE & TRAVEL - PCHS	13,914	25,000	7,187	25,000	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	2021 - 22 Expenditures	2022 - 23 Budget	2022 - 23 Projected Expenditures	2023 - 24 Proposed Budget	Budget to Budget Change $	Budget to Budget Change %
A 2110.420-30-0000	MAINTENANCE & RENTAL- PCHS	0	900	952	900	0	0.00%
A 2110.450-10-0000	MATERIALS & SUPPLIES - DW	28,949	26,350	11,338	26,350	0	0.00%
A 2110.450-10-3650	MATERIALS & SUPPLIES - AFTER SCHOOL PGM	0	0	0	2,000	2,000	100.00%
A 2110.450-10-9002	MATERIALS & SUPPLIES - ENRICHMENT	7,057	14,000	11,143	14,000	0	0.00%
A 2110.450-10-9400	MATERIALS & SUPPLIES - MUSIC	50,011	64,583	57,213	72,794	8,211	12.71%
A 2110.450-10-9700	MATERIALS & SUPPLIES - PHYS ED	10,529	10,000	9,863	10,000	0	0.00%
A 2110.450-20-0000	MATERIALS & SUPPLIES - PCMS	42,794	67,108	59,766	61,963	-5,145	-7.67%
A 2110.450-20-9003	MATERIALS & SUPPLIES - PCMS ESL	0	2,030	2,025	2,030	0	0.00%
A 2110.450-20-9004	MATERIALS & SUPPLIES - PCMS TESTING	2,358	2,500	992	2,500	0	0.00%
A 2110.450-20-9100	MATERIALS & SUPPLIES - PCMS MATH	1,537	1,500	982	1,500	0	0.00%
A 2110.450-20-9200	MATERIALS & SUPPLIES - PCMS SOCIAL STUDIES	139	1,250	2,228	1,250	0	0.00%
A 2110.450-20-9300	MATERIALS & SUPPLIES - PCMS SCIENCE	1,801	3,000	4,265	3,000	0	0.00%
A 2110.450-20-9350	MATERIALS & SUPPLIES - PLANETARIUM	1,454	1,500	250	1,500	0	0.00%
A 2110.450-20-9400	MATERIALS & SUPPLIES - PCMS MUSIC	1,096	1,300	0	1,300	0	0.00%
A 2110.450-20-9500	MATERIALS & SUPPLIES - PCMS ELA	521	3,000	4,321	3,000	0	0.00%
A 2110.450-20-9550	MATERIALS & SUPPLIES - PCMS FOREIGN LANG	0	1,000	1,073	1,000	0	0.00%
A 2110.450-20-9600	MATERIALS & SUPPLIES - PCMS ART	1,856	2,000	1,502	4,500	2,500	125.00%
A 2110.450-20-9750	MATERIALS & SUPPLIES - PCMS HOME EC	1,484	2,000	4,312	2,000	0	0.00%
A 2110.450-20-9800	MATERIALS & SUPPLIES - PCMS TECHNOLOGY	2	2,500	3,903	2,500	0	0.00%
A 2110.450-30-0000	MATERIALS & SUPPLIES - HS	0	102,017	71,756	103,277	1,260	100.00%
A 2110.450-30-9001	MATERIALS & SUPPLIES - IB PROGRAM	119,926	198,000	198,729	198,000	0	0.00%
A 2110.450-30-9003	MATERIALS & SUPPLIES - PCHS ESL	1,666	2,700	2,372	2,700	0	0.00%
A 2110.450-30-9100	MATERIALS & SUPPLIES - PCHS MATH	4,894	11,000	1,625	11,000	0	0.00%
A 2110.450-30-9200	MATERIALS & SUPPLIES - PCHS SOCIAL STUDIES	1,446	1,500	656	1,500	0	0.00%
A 2110.450-30-9300	MATERIALS & SUPPLIES - PCHS SCIENCE	6,314	9,000	6,877	9,000	0	0.00%
A 2110.450-30-9400	MATERIALS & SUPPLIES - PCHS MUSIC	632	750	149	750	0	0.00%
A 2110.450-30-9500	MATERIALS & SUPPLIES - PCHS ELA	3,229	1,650	668	1,650	0	0.00%
A 2110.450-30-9550	MATERIALS & SUPPLIES - PCHS FOREIGN LANG	997	1,000	675	13,000	12,000	1200.00%
A 2110.450-30-9600	MATERIALS & SUPPLIES - PCHS ART	18,239	18,000	17,156	35,000	17,000	94.44%
A 2110.450-30-9700	MATERIALS & SUPPLIES - PCHS HEALTH & PE	357	700	546	700	0	0.00%
A 2110.450-40-0000	MATERIALS & SUPPLIES - EDISON	19,514	25,025	14,037	25,250	225	0.90%
A 2110.450-40-9500	MATERIALS & SUPPLIES - EDISON ELA	2,003	2,000	0	2,000	0	0.00%
A 2110.450-40-9600	MATERIALS & SUPPLIES - EDISON ART	12,237	0	0	4,500	4,500	100.00%
A 2110.450-60-0000	MATERIALS & SUPPLIES - JFK	14,845	36,625	25,752	35,875	-750	-2.05%
A 2110.450-60-9004	MATERIALS & SUPPLIES - JFK TESTING	215	500	221	500	0	0.00%
A 2110.450-60-9100	MATERIALS & SUPPLIES - JFK MATH	1,138	1,200	1,255	1,200	0	0.00%
A 2110.450-60-9500	MATERIALS & SUPPLIES - JFK ELA	3,281	3,000	2,823	3,000	0	0.00%
A 2110.450-60-9600	MATERIALS & SUPPLIES - JFK ART	18,811	0	12,250	9,000	9,000	100.00%
A 2110.450-70-0000	MATERIALS & SUPPLIES - KING	18,652	31,575	16,066	29,350	-2,225	-7.05%
A 2110.450-70-9600	MATERIALS & SUPPLIES - KING ART	13,221	0	4,632	4,500	4,500	100.00%
A 2110.450-80-0000	MATERIALS & SUPPLIES - PARK	10,171	25,825	33,202	23,525	-2,300	-8.91%
A 2110.450-80-9100	MATERIALS & SUPPLIES - PARK MATH	1,990	2,000	1,602	2,000	0	0.00%
A 2110.450-80-9300	MATERIALS & SUPPLIES - PARK SCIENCE	1,183	1,000	104	1,000	0	0.00%
A 2110.450-80-9500	MATERIALS & SUPPLIES - PARK ELA	2,303	3,600	1,726	3,600	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	2021 - 22 Expenditures	2022 - 23 Budget	2022 - 23 Projected Expenditures	2023 - 24 Proposed Budget	Budget to Budget Change $	Budget to Budget Change %
A 2110.471-00-0000	TUITION - NYS PUBLIC SCHOOLS	771	50,000	0	50,000	0	0.00%
A 2110.472-00-0000	TUITION - ALL OTHER REG ED	25,620	25,000	14,000	25,000	0	0.00%
A 2110.480-10-0000	TEXTBOOKS - DW	230,735	232,633	232,626	232,633	0	0.00%
A 2110.480-10-9900	TEXTBOOKS - NON-PUBLIC	15,292	26,038	25,815	26,038	0	0.00%
A 2110.480-20-0000	TEXTBOOKS - PCMS	53,357	67,000	77,211	67,000	0	0.00%
A 2110.480-30-0000	TEXTBOOKS - PCHS	71,193	95,938	59,931	95,938	0	0.00%
A 2110.480-40-0000	TEXTBOOKS - EDISON	12,188	7,249	7,216	7,249	0	0.00%
A 2110.480-40-9003	TEXTBOOKS - EDISON ELL	2,073	6,284	6,574	6,284	0	100.00%
A 2110.480-60-0000	TEXTBOOKS - JFK	18,167	15,971	15,878	15,971	0	0.00%
A 2110.480-60-9003	TEXTBOOKS - JFK ELL	8,172	9,000	9,331	9,000	0	0.00%
A 2110.480-70-0000	TEXTBOOKS - KING	9,834	9,875	9,875	9,875	0	0.00%
A 2110.480-70-9003	TEXTBOOKS - KING ELL	2,220	4,123	5,751	4,123	0	100.00%
A 2110.480-80-0000	TEXTBOOKS - PARK	12,086	8,811	8,821	8,811	0	0.00%
A 2110.480-80-9003	TEXTBOOKS - PARK ELL	6,451	6,451	6,450	6,451	0	100.00%
2110	**TEACHING - REGULAR SCHOOL**	**33,504,391**	**36,628,124**	**36,142,433**	**40,670,957**	**4,042,833**	**11.04%**

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	2021 - 22 Expenditures	2022 - 23 Budget	2022 - 23 Projected Expenditures	2023 - 24 Proposed Budget	Budget to Budget Change $	Budget to Budget Change %
A 2250.150-10-3600	SALARIES - SP ED SUMMER CSE	9,261	15,000	11,530	15,000	0	0.00%
A 2250.150-10-3700	SALARIES - SP ED TUTORING	7,780	85,000	33,312	85,000	0	0.00%
A 2250.150-20-3000	SALARIES - SP ED PCMS	2,208,907	2,260,158	2,250,806	2,389,482	129,324	5.72%
A 2250.150-30-3000	SALARIES - SP ED PCHS	1,527,388	1,706,281	1,710,322	1,787,315	81,035	4.75%
A 2250.150-40-3000	SALARIES - SP ED EDISON	804,797	778,561	850,146	834,653	56,092	7.20%
A 2250.150-60-3000	SALARIES - SP ED JFK	1,318,869	1,343,564	1,353,632	1,452,106	108,542	8.08%
A 2250.150-70-3000	SALARIES - SP ED KING	1,033,493	824,001	842,908	898,453	74,452	9.04%
A 2250.150-80-3000	SALARIES - SP ED PARK	463,872	674,873	552,888	564,183	-110,690	-16.40%
A 2250.152-10-3000	SALARIES - SP ED DIRECTOR	638,700	652,394	665,283	662,950	10,556	1.62%
A 2250.154-10-3000	SALARIES - SP ED SPEECH DW	778,208	890,671	968,773	1,066,684	176,013	19.76%
A 2250.155-20-3000	SALARIES - SP ED TA PCMS	348,636	276,334	275,041	324,512	48,178	17.43%
A 2250.155-30-3000	SALARIES - SP ED TA PCHS	319,592	452,056	410,367	416,891	-35,165	-7.78%
A 2250.155-40-3000	SALARIES - SP ED TA EDISON	81,460	121,985	102,950	124,160	2,175	1.78%
A 2250.155-60-3000	SALARIES - SP ED TA JFK	155,000	131,119	120,652	133,611	2,492	1.90%
A 2250.155-70-3000	SALARIES - SP ED TA KING	26,626	38,390	38,390	39,119	729	1.90%
A 2250.155-80-3000	SALARIES - SP ED TA PARK	81,670	83,060	82,421	83,825	765	0.92%
A 2250.156-10-3300	SALARIES - CSE CHAIRPERSON	1,341	10,870	0	10,870	0	0.00%
A 2250.161-10-3000	SALARIES - SP ED CLERICAL	33,590	86,156	61,144	86,156	0	0.00%
A 2250.161-10-3200	SALARIES - SP ED CLERICAL SUBS	39,255	0	50,003	0	0	0.00%
A 2250.163-10-3200	SALARIES - SP ED AIDES SUBS	2,613	10,000	3,335	10,000	0	0.00%
A 2250.163-20-3000	SALARIES - SP ED AIDES PCMS	365,448	388,038	575,449	589,524	201,486	51.92%
A 2250.163-30-3000	SALARIES - SP ED AIDES PCHS	97,064	278,100	305,432	318,397	40,297	100.00%
A 2250.163-40-3000	SALARIES - SP ED AIDES EDISON	324,502	373,457	346,163	354,229	-19,228	-5.15%
A 2250.163-60-3000	SALARIES - SP ED AIDES JFK	308,009	361,912	485,088	509,855	147,943	40.88%
A 2250.163-70-3000	SALARIES - SP ED AIDES KING	400,049	544,751	488,315	501,932	-42,819	-7.86%
A 2250.163-80-3000	SALARIES - SP ED AIDES PARK	233,380	408,929	401,233	384,447	-24,482	-5.99%
A 2250.200-10-0000	EQUIPMENT- SP ED	5,192	23,000	16,929	23,000	0	0.00%
A 2250.400-10-0000	CONTRACTUAL SERVICES - SP ED	425,865	400,000	382,152	400,000	0	0.00%
A 2250.401-10-0000	CONFERENCE & TRAVEL - SP ED	1,188	2,500	955	2,500	0	0.00%
A 2250.402-10-0000	MEMBERSHIP & DUES - SP ED	0	1,800	0	1,800	0	0.00%
A 2250.420-10-5000	MAINT & REPAIR - SP ED OFFICE EQUIPMENT	47	100	100	100	0	0.00%
A 2250.450-10-0000	MATERIALS & SUPPLIES - SP ED	31,136	45,000	41,064	45,000	0	0.00%
A 2250.450-20-0000	MATERIALS & SUPPLIES - SP ED PCMS	1,288	2,000	3,153	2,000	0	0.00%
A 2250.450-30-0000	MATERIALS & SUPPLIES - SP ED PCHS	1,244	1,250	1,219	1,250	0	0.00%
A 2250.450-40-0000	MATERIALS & SUPPLIES - SP ED EDISON	1,886	1,500	1,303	1,500	0	0.00%
A 2250.450-80-0000	MATERIALS & SUPPLIES - SP ED PARK	1,063	1,000	991	1,000	0	0.00%
A 2250.471-10-0000	TUITION - SP ED NYS PUBLIC SCHOOLS	864,537	1,624,957	987,972	1,624,957	0	0.00%
A 2250.472-10-0000	TUITION - SP ED OTHER	1,087,871	1,087,253	1,046,531	1,087,253	0	0.00%
A 2250.490-10-0000	BOCES SERVICES - SP ED	6,658,086	6,344,938	7,268,269	6,344,938	0	0.00%
2250	**PROGRAMS FOR STUDENTS WITH DISABILITIES**	**20,688,913**	**22,330,957**	**22,736,221**	**23,178,651**	**847,694**	**3.80%**
A 2280.490-10-0000	BOCES SERVICES - OCCUPATIONAL ED	428,852	688,920	426,108	688,920	0	0.00%
2280	**OCCUPATIONAL EDUCATION**	**428,852**	**688,920**	**426,108**	**688,920**	**0**	**0.00%**
A 2330.130-30-0000	SALARIES - SUMMER PCHS	19,159	5,000	15,000	34,550	29,550	591.00%
2330	**SUMMER'**	**19,159**	**5,000**	**15,000**	**34,550**	**29,550**	**591.00%**

EXPENDITURE DETAIL

2610 Library

2620 Educational Television

2630 Computer Instruction

EXPENDITURE DETAIL

Account	Description	2021 - 22 Expenditures	2022 - 23 Budget	2022 - 23 Projected Expenditures	2023 - 24 Proposed Budget	Budget to Budget Change $	Budget to Budget Change %
A 2610.130-20-3000	SALARIES - LIBRARY PCMS	136,920	139,498	139,498	142,125	2,627	1.88%
A 2610.130-30-3000	SALARIES - LIBRARY PCHS	72,020	72,662	79,038	80,068	7,406	10.19%
A 2610.161-10-3000	SALARIES - LIBRARY CLERICAL ELEMENTARY	38,478	0	25,921	36,867	36,867	-100.00%
A 2610.161-20-3000	SALARIES - LIBRARY CLERICAL PCMS	41,203	41,374	41,374	42,160	786	1.90%
A 2610.161-30-3000	SALARIES - LIBRARY CLERICAL PCHS	48,698	49,612	49,612	50,543	931	1.88%
A 2610.161-40-3000	SALARIES LIBRARY CLERICAL	32,482	33,099	38,891	42,160	9,061	100.00%
A 2610.161-60-3000	SALARIES LIBRARY CLERICAL	0	38,478	0	38,478	0	100.00%
A 2610.161-70-3000	SALARIES LIBRARY CLERICAL	0	38,478	37,057	47,201	8,723	100.00%
A 2610.161-80-3000	SALARIES LIBRARY CLERICAL	0	39,810	47,051	49,943	10,133	100.00%
A 2610.450-20-0000	MATERIALS & SUPPLIES - LIBRARY PCMS	292	700	711	700	0	0.00%
A 2610.450-30-0000	MATERIALS & SUPPLIES - LIBRARY PCHS	1,501	1,500	1,062	1,500	0	0.00%
A 2610.460-10-9900	LIBRARY BOOKS - NON-PUBLIC	904	1,194	800	1,194	0	0.00%
A 2610.460-20-0000	LIBRARY BOOKS - PCMS	6,778	6,075	5,904	6,075	0	0.00%
A 2610.460-30-0000	LIBRARY BOOKS - PCHS	8,461	9,731	10,020	9,731	0	0.00%
A 2610.460-40-0000	LIBRARY BOOKS - EDISON	2,543	2,544	2,639	2,544	0	0.00%
A 2610.460-60-0000	LIBRARY BOOKS - JFK	4,719	4,694	4,665	4,694	0	0.00%
A 2610.460-70-0000	LIBRARY BOOKS - KING	3,592	2,631	2,598	2,631	0	0.00%
A 2610.460-80-0000	LIBRARY BOOKS - PARK	2,356	2,869	408	2,869	0	0.00%
A 2610.490-00-0000	BOCES SERVICES - LIBRARY	23,206	22,762	22,210	22,762	0	0.00%
2610	**SCHOOL LIBRARY & AUDIOVISUAL**	**424,153**	**507,711**	**509,459**	**584,245**	**76,534**	**15.07%**
A 2620.200-10-0000	EQUIPMENT - TV	659	7,500	7,404	7,500	0	0.00%
A 2620.400-10-0000	CONTRACTUAL SERVICES - TV	38,225	38,000	37,500	38,000	0	0.00%
A 2620.420-10-5000	MAINT & REPAIR - TV	0	1,000	1,000	1,000	0	0.00%
A 2620.450-10-0000	MATERIALS & SUPPLIES - TV	18,781	1,000	40,002	1,000	0	0.00%
A 2620.490-00-0000	EDUCATIONAL TELEVISION	94,214	66,551	66,550	67,563	1,012	100.00%
2620	**EDUCATIONAL TELEVISION**	**151,879**	**114,051**	**152,456**	**115,063**	**1,012**	**0.89%**
A 2630.150-10-3000	SALARIES-TECHNOLOGY DIRECTOR	0	171,211	171,211	174,464	3,253	100.00%
A 2630.160-10-3000	SALARIES - CAI - TECHNOLOGY FACILITATOR	103,077	105,007	161,576	184,598	79,591	75.80%
A 2630.160-10-3000	SALARIES - CAI - SUMMER INTERNS	7,070		0			
A 2630.163-40-3000	SALARIES - AIDES CAI - EDISON	12,952	13,198	13,198	13,197	-1	0.00%
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	750	41,407	33,206	32,441	-8,966	100.00%
A 2630.163-80-3000	SALARIES - AIDES CAI - PARK	15,669	15,967	40,173	39,900	23,934	149.90%
A 2630.220-10-0000	HARDWARE - CAI - DW	0	10,000	0	10,000	0	0.00%
A 2630.220-10-9900	HARDWARE - CAI - NON-PUBLIC	0	3,100	1,934	3,100	0	0.00%
A 2630.450-10-0000	MATERIALS & SUPPLIES - CAI	25,057	15,000	13,342	15,000	0	0.00%
A 2630.450-20-0000	MATERIALS & SUPPLIES - CAI - PCMS	8,679	8,672	3,199	8,672	0	0.00%
A 2630.450-30-0000	MATERIALS & SUPPLIES - CAI - PCHS	11,688	12,418	10,866	12,418	0	0.00%
A 2630.450-40-0000	MATERIALS & SUPPLIES - CAI - EDISON	2,000	2,000	2,094	2,000	0	0.00%
A 2630.450-60-0000	MATERIALS & SUPPLIES - CAI - JFK	16,346	15,000	15,144	15,000	0	0.00%
A 2630.450-70-0000	MATERIALS & SUPPLIES - CAI - KING	6,415	0	8,401	6,400	6,400	0.00%
A 2630.450-80-0000	MATERIALS & SUPPLIES - CAI - PARK	1,430	2,000	3,145	2,000	0	0.00%
A 2630.460-10-0000	SOFTWARE - CAI -DW	64,584	58,142	53,867	58,142	0	0.00%
A 2630.460-10-9900	SOFTWARE - CAI - NON-PUBLIC	2,007	2,861	0	2,861	0	0.00%
A 2630.460-20-0000	SOFTWARE - CAI - PCMS	8,265	7,863	6,901	7,863	0	0.00%
A 2630.460-30-0000	SOFTWARE - CAI - PCHS	5,743	12,596	11,264	12,596	0	0.00%
A 2630.460-40-0000	SOFTWARE - CAI - EDISON	4,031	3,293	3,225	3,293	0	0.00%
A 2630.460-60-0000	SOFTWARE - CAI - JFK	2,554	6,076	6,644	6,076	0	0.00%
A 2630.460-70-0000	SOFTWARE - CAI - KING	2,735	3,406	3,452	3,406	0	0.00%
A 2630.460-80-0000	SOFTWARE - CAI - PARK	2,395	3,713	3,531	3,713	0	0.00%
A 2630.490-00-0000	BOCES SERVICES - CAI	357,107	648,171	503,252	817,685	169,514	26.15%
A 2630.490-00-8000	BOCES Services ESSER	30,836	0	0	0	0	0.00%
A 2630.490-00-8001	BOCES SERVICES GEER	0	0	0	0	0	0.00%
2630	**COMPUTER ASSISTED INSTRUCTION**	**691,390**	**1,161,100**	**1,069,625**	**1,434,825**	**273,725**	**23.57%**

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	2021 - 22 Expenditures	2022 - 23 Budget	2022 - 23 Projected Expenditures	2023 - 24 Proposed Budget	Budget to Budget Change $	Budget to Budget Change %
A 2810.150-10-3000	SALARIES - GUIDANCE DW	84,152	85,645	85,751	360,063	274,418	320.41%
A 2810.150-20-3000	SALARIES - GUIDANCE PCMS	471,036	536,605	555,261	544,279	7,674	1.43%
A 2810.150-30-3000	SALARIES - GUIDANCE PCHS	752,765	740,050	789,816	856,453	116,403	15.73%
A 2810.161-20-3000	SALARIES - CLERICAL GUIDANCE PCMS	45,578	42,148	45,042	42,948	800	1.90%
A 2810.161-30-3000	SALARIES - CLERICAL GUIDANCE PCHS	156,376	151,272	145,336	154,145	2,873	1.90%
A 2810.450-20-0000	MATERIALS & SUPPLIES - GUIDANCE PCMS	479	3,100	5,387	3,100	0	0.00%
A 2810.450-30-0000	MATERIALS & SUPPLIES - GUIDANCE PCHS	1,773	2,000	2,015	2,000	0	0.00%
A 2810.490-00-0000	GUIDANCE-REGULAR SCHOOLS	13,073	13,329	13,328	13,595	266	100.00%
2810	**GUIDANCE**	**1,525,232**	**1,574,149**	**1,641,936**	**1,976,583**	**402,434**	**25.57%**
A 2815.160-10-3000	SALARIES - NURSES K-5	380,230	0	3,726	0	0	#DIV/0!
A 2815.160-20-3000	SALARIES - NURSES PCMS	108,252	128,180	118,921	130,616	2,436	1.90%
A 2815.160-30-3000	SALARIES - NURSES PCHS	136,190	131,857	138,301	134,362	2,505	1.90%
A 2815.160-40-3000	SALARIES-NURSES EDISON	0	78,863	80,875	80,333	1,470	1.86%
A 2815.160-60-3000	SALARIES-NURSES JFK	0	130,616	132,016	133,098	2,482	1.90%
A 2815.160-70-3000	SALARIES-NURSES KING	0	70,414	72,589	72,352	1,938	2.75%
A 2815.160-80-3000	SALARIES-NURSES PARK	0	65,308	66,558	66,549	1,241	1.90%
A 2815.160-90-3000	SALARIES-NURSES NPS	0	50,000	46,429	50,000	0	0.00%
A 2815.161-20-3000	SALARIES - CLERICAL NURSE PCMS	0	42,148	0	42,148	0	0.00%
A 2815.161-30-3000	SALARIES - CLERICAL NURSE PCHS	45,933	46,307	46,307	47,186	879	1.90%
A 2815.200-10-0000	EQUIPMENT - HEALTH SERVICES	475	5,000	0	5,000	0	0.00%
A 2815.400-10-0000	CONTRACTUAL SERVICES	60,340	41,000	81,000	41,000	0	0.00%
A 2815.400-10-1000	CONFERENCE & TRAVEL - HEALTH SERVICES	0	500	0	500	0	0.00%
A 2815.400-10-6000	HEALTH SERVICES - OTHER DISTRICTS	276,808	310,000	280,000	310,000	0	0.00%
A 2815.420-10-5000	MAINT & REPAIR - HEALTH SERVICES	0	5,000	450	5,000	0	0.00%
A 2815.450-10-0000	MATERIALS & SUPPLIES - HEALTH SERVICES	7,432	12,000	7,798	12,000	0	0.00%
2815	**HEALTH SERVICES**	**1,015,660**	**1,117,193**	**1,074,970**	**1,130,144**	**12,951**	**1.16%**
A 2820.150-10-3000	SALARIES - PSYCHOLOGISTS	1,040,258	0	0	0	0	#DIV/0!
A 2820.150-20-3000	SALARIES- PSYCHOLOGISTS	0	275,140	214,149	293,251	18,111	100.00%
A 2820.150-30-3000	SALARIES- PSYCHOLOGISTS	0	300,575	310,096	306,266	5,691	100.00%
A 2820.150-40-3000	SALARIES- PSYCHOLOGISTS	0	214,940	216,940	218,983	4,043	100.00%
A 2820.150-60-3000	SALARIES- PSYCHOLOGISTS	1,488	348,816	355,996	355,348	6,532	100.00%
A 2820.150-70-3000	SALARIES- PSYCHOLOGISTS	0	237,220	245,110	249,728	12,508	100.00%
A 2820.150-80-3000	SALARIES- PSYCHOLOGISTS	0	233,931	242,821	246,408	12,477	100.00%
A 2820.450-10-0000	MATERIALS & SUPPLIES - PSYCHOLOGISTS	6,932	10,000	8,083	10,000	0	0.00%
2820	**PSYCHOLOGICAL**	**1,048,678**	**1,620,622**	**1,593,195**	**1,679,984**	**59,362**	**3.66%**
A 2825.150-10-3000	SALARIES - SOCIAL SERVICES	367,969	0	28,000	71,307	71,307	#DIV/0!
A 2825.150-20-3000	SALARIES SOCIAL SERVICE	0	79,834	91,229	91,225	11,391	100.00%
A 2825.150-30-3000	SALARIES SOCIAL SERVICE	0	93,716	93,716	95,479	1,763	100.00%
A 2825.150-40-3000	SALARIES SOCIAL SERVICE	0	148,417	71,307	72,662	-75,755	100.00%
A 2825.150-60-3000	SALARIES SOCIAL SERVICE	0	79,834	0	71,307	-8,527	100.00%
A 2825.150-70-3000	SALARIES SOCIAL SERVICE	0	86,329	86,329	87,969	1,640	100.00%
A 2825.150-80-3000	SALARIES SOCIAL SERVICE	0	71,307	177,519	180,892	109,585	100.00%
A 2825.400-20-3000	Social Services	0	45,926	45,926	45,926	0	100.00%
A 2825.400-30-3000	Social Services	0	45,926	45,926	45,926	0	100.00%
A 2825.400-40-3000	Social Services	0	22,963	22,963	22,963	0	100.00%
A 2825.400-60-3000	Social Services	0	45,926	45,926	45,926	0	100.00%
A 2825.400-70-3000	Social Services	0	22,963	22,963	22,963	0	100.00%
A 2825.400-80-3000	Social Services	0	22,963	22,963	22,963	0	100.00%
A 2825.490-10-0000	Social Services	4,000	0	0	0	0	0.00%
2825	**SOCIAL WORK**	**371,969**	**766,104**	**754,767**	**877,508**	**111,404**	**14.54%**

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	2021 - 22 Expenditures	2022 - 23 Budget	2022 - 23 Projected Expenditures	2023 - 24 Proposed Budget	Budget to Budget Change $	Budget to Budget Change %
A 2850.150-10-3300	SALARIES - CO-CURRICULAR STIPENDS	137,772	147,000	140,128	147,000	0	0.00%
A 2850.150-10-3500	SALARIES - CO-CURRICULAR CHAPERONE PAY	8,760	10,000	40,610	25,000	15,000	150.00%
A 2850.400-20-0000	CONTRACTUAL SERVICES - CO-CURRICULAR PCMS	7,443	20,000	13,805	20,000	0	0.00%
A 2850.400-30-0000	CONTRACTUAL SERVICES - CO-CURRICULAR PCHS	66,872	64,000	31,967	69,000	5,000	7.81%
A 2850.400-30-9550	CONTRACTUAL SERVICES - HS DRAMA AND MUSICA:			29,585	30,000	30,000	#DIV/0!
A 2850.400-30-9450	CONTRACTUAL SERVICES - MARCHING BAND	35,710	36,000	31,282	36,000	0	0.00%
2850	**CO-CURRICULAR ACTIVITIES**	**256,557**	**277,000**	**287,377**	**327,000**	**50,000**	**18.05%**
A 2855.150-10-3300	SALARIES - COACHES	467,974	538,900	465,071	538,900	0	0.00%
A 2855.150-10-3500	SALARIES - ATHLETICS CHAPERONE PAY	38,413	40,000	34,295	40,000	0	0.00%
A 2855.152-10-3000	SALARIES - DIRECTOR OF ATHLETICS	171,211	174,464	174,464	177,779	3,315	1.90%
A 2855.161-10-3000	SALARIES - CLERICAL ATHLETICS	42,552	48,691	28,129	49,616	925	1.90%
A 2855.200-10-0000	EQUIPMENT - ATHLETICS	0	3,600	4,125	3,600	0	0.00%
A 2855.400-10-0000	CONTRACTUAL SERVICES - ATHLETICS	7,979	18,060	10,513	18,060	0	0.00%
A 2855.400-10-9710	FACILITIES RENTAL & MERGED TEAMS - ATHLETICS	1,809	80,049	50,820	80,049	0	0.00%
A 2855.401-10-0000	CONFERENCE & TRAVEL - ATHLETICS	570	5,085	993	5,085	0	0.00%
A 2855.402-10-9710	ENTRY FEES & DUES -ATHLETICS	23,489	29,000	21,604	29,000	0	0.00%
A 2855.420-10-9710	RECONDITIONING -ATHLETICS	31,210	41,430	34,380	41,430	0	0.00%
A 2855.430-10-9710	TIMERS / JUDGES / SECURITY -ATHLETICS	0	7,130	1,700	7,130	0	0.00%
A 2855.450-10-9710	MATERIALS & SUPPLIES - ATHLETICS	81,150	84,158	85,468	84,158	0	0.00%
A 2855.490-00-9710	BOCES SERVICES - ATHLETICS	98,744	112,626	81,813	112,626	0	0.00%
2855	**INTERSCHOLASTIC AHTLETICS**	**965,101**	**1,183,194**	**993,375**	**1,187,434**	**4,240**	**0.36%**
A 5510.160-10-3000	SALARIES - CLERICAL TRANS ADMIN	20,236	20,620	20,620	21,012	392	1.90%
5510	**TRANSPORTATION ADMIN**	**20,236**	**20,620**	**20,620**	**21,012**	**392**	**1.90%**
A 5540.400-10-0000	CONTRACTUAL TRANS - REG ED	1,446,135	1,554,729	1,488,602	1,657,821	103,092	6.63%
A 5540.400-10-9010	CONTRACTUAL TRANS - SPEC ED	2,187,300	2,529,163	2,273,485	2,604,801	75,638	2.99%
A 5540.405-10-0000	TRANSP - FIELD TRIPS REG ED	23,665	15,000	4,543	16,500	1,500	10.00%
A 5540.405-10-9010	TRANSP - FIELD TRIPS SPEC ED	1,400	30,000	16,825	30,000	0	0.00%
A 5540.405-10-9400	TRANSP - BAND	27,678	80,000	35,000	80,000	0	0.00%
A 5540.405-10-9710	TRANSP - ATHLETICS	137,880	180,000	160,000	180,000	0	0.00%
5540	**CONTRACT TRANSPORTATION**	**3,824,058**	**4,388,892**	**3,978,455**	**4,569,122**	**180,230**	**4.11%**
A 5581.490-00-9010	BOCES SERVICES - SP ED TRANSP	18,000	5,000	7,344	15,000	10,000	200.00%
5581	**TRANSPORTATION FROM BOCES**	**18,000**	**5,000**	**7,344**	**15,000**	**10,000**	**200.00%**
A 8070.160-10-0000	SALARIES - RESIDENCY VERIFICATION	30,986	27,000	20,797	152,324	125,324	464.16%
A 8070.400-10-0000	CONTRACTUAL SERVICES - CENSUS	0	30,000	0	30,000	0	0.00%
8070	**CENSUS**	**30,986**	**57,000**	**20,797**	**182,324**	**125,324**	**219.87%**

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	2021 - 22 Expenditures	2022 - 23 Budget	2022 - 23 Projected Expenditures	2023 - 24 Proposed Budget	Budget to Budget Change $	Budget to Budget Change %
A 9010.800-10-0000	EMPLOYEES RETIREMENT	1,139,984	1,425,000	983,416	1,750,539	325,539	22.84%
A 9020.800-10-0000	TEACHERS RETIREMENT	5,025,975	5,747,000	5,672,620	5,806,186	59,186	1.03%
A 9030.800-10-0000	SOCIAL SECURITY	4,511,993	4,930,000	4,829,295	5,422,758	492,758	10.00%
A 9040.800-10-0000	WORKERS COMP	368,070	424,000	390,934	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	10,966,892	11,673,391	11,553,521	13,434,000	1,760,609	15.08%
A 9060.800-10-3000	HEALTH INSURANCE - BUYOUT	329,688	334,000	334,749	350,000	16,000	4.79%
A 9060.803-10-0000	MEDICARE B REIMBURSEMENT	682,004	786,000	785,479	749,000	-37,000	-4.71%
A 9060.804-10-0000	ADMIN EXCESS MED	8,909	9,000	8,932	9,000	0	0.00%
A 9070.800-10-0000	WELFARE TRUST	848,151	926,220	926,220	926,220	0	0.00%
A 9089.800-10-0000	OTHER EMPLOYEE BENEFITS	3,189	9,000	2,328	9,000	0	0.00%
A 9089.801-10-0000	COMPENSATED ABSENCES	28,209	220,000	0	220,000	0	0.00%
9xxx	**BENEFITS**	**23,924,700**	**26,555,247**	**25,499,130**	**29,172,339**	**2,617,092**	**9.86%**
A 9901.930-00-0000	TRANSFER TO SCHOOL LUNCH	0	25,000	0	25,000	0	0.00%
A 9901.950-00-0000	TRANSFER TO SPECIAL AID	150,120	250,000	250,000	250,000	0	0.00%
A 9901.960-00-0000	TRANSFER TO DEBT SERVICE	6,917,769	5,999,473	5,999,473	5,974,719	-24,754	-0.41%
9901	**TRANSFER TO OTHER FUND**	**7,067,889**	**6,274,473**	**6,249,473**	**6,249,719**	**-24,754**	**-0.39%**
A 9950.900-00-0000	TRANSFER TO CAPITAL	0	1,804,000	1,804,000	8,651,265	6,847,265	100.00%
9950	**TRANSFER TO CAPITAL FUND**	**0**	**1,804,000**	**1,804,000**	**8,651,265**	**6,847,265**	**0.00%**
	Grand Totals:	**116,808,155**	**125,982,994**	**124,059,875**	**142,895,880**	**16,912,886**	**13.42%**

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

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%	

2022- 2023 Recommended Tax Levy		$69,778,540	
	Homestead	Non-Homestead	Total
Current Taxable Assessments	$2,538,544,624	$1,667,814,822	$4,206,359,446
Parcels	5,153	1,408	6,561
Tax Base Proportion Percentage	48.446318%	51.553682%	100.000000%
Tax Burden	$33,805,133	$35,973,407	$69,778,540
Tax Rate per $1,000	13.316738	21.569185	
Decrease $	($1.56)	$2.23	
Decrease %	-9.54%	9.74%	

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

		2022-2023	2023-2024
	Approved Actual Tax Levy	$69,778,540	$69,778,540
(times)	Tax Base Growth Factor (TBD by ORPS)	1.0158	1.0015
	Total	$70,881,041	$69,883,208
		$70,881,041	$69,883,208
(add)	PILOT (Prior Year)	$586,402	$468,095
	Total	$71,467,443	$70,351,303
	2019-2020 Exemptions		
(subtract)	Tort judgments greater than 5% of tax levy	$0	$0
(subtract)	Capital Tax Levy (including debt service) (less building aid)	$1,970,046	$2,260,037
	Prior Year Adjusted Tax Levy	$69,497,397	$68,091,266
	Adjusted Tax Levy (Prior Year)	$69,497,397	$68,091,266
(times)	Allowable Levy Growth Factor (lesser of 2% or CPI)	2.00%	2.00%
		$70,887,345	$69,453,091
		$70,887,345	$69,453,091
(subtract)	PILOT (Current Year)	$468,095	$415,180
	Total	$70,419,250	$69,037,911
		$70,419,250	$69,037,911
	Available Carryover	$0	$640,709
	Current Year Tax Levy Limit	$70,419,250	$69,678,620

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

		2022-2023	2023-2024
	Current Year Tax Levy	$70,419,250	$69,678,620
	Current Year Exemptions		
(add)	Tort judgments greater than 5% of tax levy	$0	$0
(add)	ERS contribution increase greater than 2 percentage points	$0	$0
(add)	TRS contribution increase greater than 2 percentage points	$0	$0
(add)	Capital Tax Levy (including debt service) (less building aid)	$2,260,037	$5,017,745
	Allowable tax levy prescribed by Chapter 97 of the Laws of 2011 (with a simple majority vote)	$72,679,287	$74,696,365
	Allowable $ Increase to the Tax Levy	$2,900,747	$4,917,825
	Alowble % Increase to the Tax Levy	4.16%	7.05%
	Recommended Tax Levy:	$69,778,540	$71,802,118
	Recommended $ Increase to the Tax Levy	$0	$2,023,578

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	Projected Fund Balance at 6/30/2023
Restricted						
	Tax certiori	**1,834,328**	**2,577,671**	**4,102,671**	**4,976,804**	**5,476,804**
	Employee benefit accrued liability	**1,011,288**	**861,808**	**861,808**	**861,808**	**861,808**
	ERS retirement contribution	**1,662,921**	**1,679,550**	**1,679,550**	**1,679,550**	**1,679,550**
	TRS retirement contribution	**460,000**	**464,600**	**764,600**	**764,600**	**764,600**
	Unemployment benefits	**0**	**500,000**	**500,000**	**0**	**0**
	Total Restricted	**4,968,537**	**6,083,629**	**7,908,629**	**8,282,762**	**8,782,762**
Assigned						
	Purchases on Order	**162,994**	**887,011**	**558,641**	**491,901**	**491,901**
	For next year expenditures	**1,000,000**	**1,200,000**	**1,110,900**	**429,501**	**1,000,000**
	Total Assigned	**1,162,994**	**2,087,011**	**1,669,541**	**921,402**	**1,491,901**
Unassgned		**3,577,948**	**5,501,226**	**4,670,442**	**5,051,351**	**5,715,835**
	Total Fund Balance	**9,709,479**	**13,671,866**	**14,248,612**	**14,255,515**	**15,990,498**

THREE PART BUDGET

State Function & Description	2022 - 23 Budget	2023-24 Recommended Budget	$ Change	% Change
Administration				
1010 Board of Education	31,150	34,400	3,250	10.43%
1040 District Clerk	20,400	20,400	0	0.00%
1060 District Meeting	35,800	35,800	0	0.00%
1240 Chief School Administrator	434,887	441,927	7,040	1.62%
1310 Business Administration	809,451	869,038	59,587	7.36%
1320 Auditing	69,750	69,750	0	0.00%
1325 Treasurer	122,400	130,000	7,600	6.21%
1380 Fiscal Agent Fee	2,500	2,500	0	0.00%
1420 Legal	80,000	100,000	20,000	25.00%
1430 Personnel	43,264	296,614	253,350	585.59%
1460 Records Management	5,000	5,000	0	0.00%
1480 Public Information	93,721	93,797	76	0.08%
1622 Security of Plant	460,139	820,139	360,000	78.24%
1670 Central Printing-Mailing	304,300	304,300	0	0.00%
1680 Central Data Processing	1,609,080	1,561,652	(47,428)	-2.95%
1910 Unallocated Insurance	425,111	494,093	68,982	16.23%
1930 Judgement & Claims	10,000	10,000	0	0.00%
1950 Assessments	72,000	72,000	0	0.00%
1981&3 BOCES Admin&Capital	831,297	820,460	(10,837)	-1.30%
1989 Unclassified	6,000	6,000	0	0.00%
2010 Curriculum Development	1,325,770	1,171,793	(153,977)	-11.61%
2020 Supervision Regular School	3,961,876	4,037,866	75,990	1.92%
2060 Research Planning	100,480	105,728	5,248	5.22%
9xxx Benefits	2,274,535	2,914,919	640,384	28.15%
Total Administration	13,128,911	14,418,176	1,289,265	9.82%
Capital				
1620 Operation of Plant	4,563,224	4,931,532	368,308	8.07%
1621 Maintenance of Plant	2,576,758	2,759,077	182,319	7.08%
1964 Refund of Property Taxes	500,000	500,000	0	0.00%
9711-9901 Debt Service	5,999,473	5,974,719	(24,754)	-0.41%
9950 Transfer to Capital	1,804,000	8,651,265	6,847,265	100.00%
9xxx Benefits	1,728,433	1,782,179	53,746	3.11%
Total Capital	17,171,888	24,598,772	7,426,884	43.25%
Program				
1420 Legal	80,000	125,000	45,000	56.25%
2070 Inservice Training	329,279	330,369	1,090	0.33%
2110 Teaching Regular School	36,628,124	40,670,957	4,042,833	11.04%
2250 Students with Disabilities	22,330,957	23,178,651	847,694	3.80%
2280 Occupational Education	688,920	688,920	0	0.00%
2230 Summer Education	5,000	34,550	29,550	591.00%
2610 School Library	507,711	584,245	76,534	15.07%
2630 Educational Television	114,051	115,063	1,012	0.89%
2630 Computer Assisted Instruction	1,161,100	1,434,825	273,725	23.57%
2810 Guidance	1,574,149	1,976,583	402,434	25.57%
2815 Health Services	1,117,193	1,130,144	12,951	1.16%
2820 Psychological Services	1,620,622	1,679,984	59,362	3.66%
2825 Social Work Services	766,104	877,508	111,404	14.54%
2850 Co-Curricular Activities	277,000	327,000	50,000	18.05%
2855 Interscholastic Athletics	1,183,194	1,187,434	4,240	0.36%
55xx Transportation	4,414,512	4,605,134	190,622	4.32%
8070 Census	57,000	182,324	125,324	219.87%
99xx Transfer to Other Funds	275,000	275,000	0	0.00%
9xxx Benefits	22,552,279	24,475,241	1,922,962	8.53%
Total Program	95,682,195	103,878,932	8,196,737	8.57%
Total	125,982,994	142,895,880	16,912,886	13.42%

PROPERTY TAX REPORT CARD

	Budgeted 2022-2023	Proposed Budget 2023-2024	Percent Change
Total Budgeted Amount, not including Separate Propositions	125,982,994	142,895,880	13.42%
A. Proposed Tax Levy to Support the Total Budgeted Amount (1)	69,778,540	71,802,118	2.90%
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)	69,778,540	71,802,118	2.90%
F. Permissible Exclusions to the School Tax Levy Limit	2,158,637	5,119,145	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	67,619,903	66,682,973	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support	67,619,903	66,682,973	
I. Difference- (G - H): (negative value requires 60.0% voter approval)	0	0	
Public School Enrollment	4,741	4,741	0.00%
Consumer Price Index			8.00%

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 2022-2023, includes any carryover from 2021-2022 and excludes any tax levy for library debt or

	Actual 2022-2023	Estimated 2023-2024
Adjusted Restricted Fund Balance	8,282,762	8,782,762
Assigned Appropriated Fund Balance	921,402	1,491,901
Adjusted Unrestricted Fund Balance	5,039,320	5,715,835
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	4.00%

Schedule of Reserve Funds

Reserve Type/Name	Reserve Description	3/31/23 Actual Balance	6/30/23 Estimated Ending Balance
Tax Certiorari	To establish a reserve fund for tax certiorari settlements	4,976,804	5,476,804
Employee Benefit	To pay for accrued employee benefits upon termination	861,808	861,808
ERS Retirement	To fund employee retirement contributions to the State and Local Employees Retirement System	1,679,550	1,679,550
TRS Retirement	To fund employee retirement contributions to the Teachers Retirement System	764,600	764,600

ADMINISTRATION COMPENSATION

Salary: Administrative Compensation Information

661905-PORT CHESTER-RYE UFSD

Official as of 5/8/2023

Submittal Form for Estimated Salaries in the Budget for the 2023-2024 School Year
Form Due - May 8, 2023 Salary Threshold - $162,000
Sections 1608 and 1716 of the Education Law
(Please read the instructions and definitions before completing this form)

	Title	Salary	Enployee Benefits	Other Remuneration
1	SUPERINTENDENT OF SCHOOLS	258,860	69,958	4,980
	Associate, Assistant and Deputy Superintendents (Example Titles: Associate Superintendent for Instruction, Deputy Superintendent, Assistantant Superintendent for Business, etc.)			
2	Deputy Superintendent	225,000	63,318	
3	Assistant Superintendent Business	222,872	63,425	
4	Assistant Superintendent Curriculum	216,096	62,666	
	Other Supervisory and Administrative Employees Scheduled to receive $143,000 or more in Salary			
5	Executive Director	214,200		
6	Principal	227,471		
7	Principal	221,551		
8	Principal	205,114		
9	Principal	175,582		
10	Principal	204,073		
11	Principal	192,214		
12	Assistant Principal	177,857		
13	Assistant Principal	170,843		
14	Assistant Principal	167,704		
15	Assistant Principal	166,204		
16	Assistant Principal	163,365		
17	Director	177,779		
18	Director	174,464		
19	Director	171,211		
20	Director	162,613		
21	Director	210,595		

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

2021-2022 School Year Financial Transparency Report

The tables below display per pupil expenditures for charter schools, traditional public schools, as well as district averages that may be higher or lower than an individual school.
All amounts shown on this report (except exclusions) are per pupil of the entire school or district, unless otherwise noted.

Economic and Student Characteristics

P-12 ENROLLMENT	NEEDS RESOURCE CATEGORY	DISTRICT ABILITY TO RAISE LOCAL FUNDS IS	STUDENTS NEEDS ARE
4,531	High Need Urban/Suburban	slightly more than the average district in the state	significantly more than the state average

Student Demographics

Enrollment	PORT CHESTER-RYE UFSD
All students	**4,531**
Economically Disadvantaged	**76%**
Students with Disabilities	**15%**
English Language Learners	**38%**

SCHOOL DISTRICT REPORT CARD

Staffing Profile	PORT CHESTER-RYE UFSD
Student – to-Teacher Ratio	**15**
Teachers with Fewer than 4 years of Experience %	**14%**
Teachers with 4-20 Years of Experience %	**62%**
Teachers with 21+ Years of Experience %	**24%**

Comparison: How do per pupil expenditures compare?

THIS SCHOOL	DISTRICT OR DISTRICT OF LOCATION	COUNTY AVERAGE	STATEWIDE AVERAGE
N/A	$23,499.18		

Report View One: How much is Being Spent on Instruction and Administration?

For traditional school districts, school level date (entries A through D) 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 particular charter school only. Entries E through H reflect central expenditures.

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

Report View One per Pupil Expenditure Categories	PORT CHESTER-RYE UFSD
» A. Instruction (A1+A2+A3+A4)	$14,300.75
» B. Administration (B1+B2+B3)	$912.17
» C. All Other Spending (C1+C2+C3)	$1,377.32

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.