

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	2024-2025 Adopted Budget	2024-2025 Revised Budget	2025-2026 Proposed Budget	Dollar Change	Percent Change
1010 Board Of Education						
1010-413-00-0071	POLICY SERVICE Notes: Funds are allocated to keep our policy manual current.	4,550	4,550	4,550	0	0.00%
1010-447-00-0071	TRAVEL & CONFERENCE Notes: Educational organizations conduct conferences, workshops, and other types of meetings during the year that Board of Education members attend. The funds included here cover the costs of lodging, meals, travel, and registration fees. The types of conferences that our Board Members attend for professional development include workshops sponsored by the State Education Department for Board Presidents and new Board members, the New York State School Boards Annual Conference held in October for Board Members and administrators, and regional workshops on budget, personnel management, negotiations, special education and current legislation. Funds are also provided for Board Trustees to attend school related and special events or functions.	16,700	18,953	16,700	0	0.00%
1010-450-00-0071	SUPPLIES/MATERIALS Notes: Includes funds for supplies needed to conduct the Board's on-going operation. Items purchased with these funds include Board stationery, nameplates for new Board members, periodicals, and publications such as the American School Board Journal, Education Law and copies of the Tower yearbook for Board members. This line also covers the cost of caps and gowns at graduation and refreshments for Board events.	8,500	9,248	8,500	0	0.00%
1010 Function Subtotal		29,750	32,751	29,750	0	0.00%
1040 District Clerk						
1040-160-00-0071	SUPPORT STAFF SALARIES Notes: The District Clerk is the clerk to the Board of Education and is responsible for all duties prescribed by law. The clerk attends all regular and special meetings of the Board and records and preserves all minutes of these meetings as well as the administration of voter registration and the annual meeting.	20,000	20,000	20,000	0	0.00%
1040-450-00-0071	SUPPLIES/MATERIALS Notes: This category includes supplies for the recording of the official minutes of Board of Education meetings.	1,000	1,000	1,000	0	0.00%
1040 Function Subtotal		21,000	21,000	21,000	0	0.00%
1060 District Meeting						
1060-418-00-0000	DISTRICT VOTE Notes: The Board of Education is required by law to hold an annual meeting at which time the community votes on the annual school budget as well as on the election of trustees. Electronic computerized scanners are utilized in our four election districts. The voting equipment is rented from the Towns of Clarkstown and Orangetown. By law, the annual meeting must be held on the third Tuesday in May. In addition, the School Board is required to hold a public hearing not more than 14 or less than 7 days before the vote. Legal notices must be published four times within seven weeks preceding the public hearing and the first notice must appear at least 45 days prior to the annual meeting. Notices of the hearing and the annual meeting must be published in the District's official newspaper (The Journal News) four times prior to the vote. Additionally, funds are included here to cover the salaries of election clerks to work at each of the four polling places on the day of the annual school district election and budget vote. We incur the cost of voting equipment, registration cards, absentee ballot material, paper ballots, and other materials used in the registration of voters for budget/referendum votes and election of trustees. The District also assists the trustees of the public libraries with their annual meeting and vote by preparing the voter registration books, mailing absentee ballots and arranging for the delivery of the voting equipment.	15,000	20,930	22,000	7,000	46.67%
1060 Function Subtotal		15,000	20,930	22,000	7,000	46.67%
1240 Chief School Administrator						
1240-150-00-0072	SALARIES ADMINISTRATIVE Notes: Under State Education Law, the Superintendent of Schools is the chief executive officer of a public school district and is responsible to enforce all provisions of law and all rules and regulations relating to the management of the schools. The Superintendent's salary is based on the terms and conditions of the contract between the Board of Education and the Superintendent.	265,000	263,679	270,000	5,000	1.89%

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1240 Chief School Administrator						
1240-160-00-0072	SUPPORT STAFF SALARIES Notes: This line item covers the salary of the secretary to the Superintendent of Schools.	90,177	91,272	92,882	2,705	3.00%
1240-447-00-0071	TRAVEL & CONFERENCE	1,040	2,740	4,000	2,960	284.62%
1240-447-00-0072	CONFERENCE & MEMBERSHIP Notes: Funds are provided here for the Superintendent's membership in professional organizations and attendance at conferences and meetings such as those conducted by the NYS Council of School Superintendents, American Association of School Administrators, and the NYS School Board Conference. Also included are funds to attend school related activities.	12,800	13,772	12,800	0	0.00%
1240-450-00-0072	SUPPLIES/MATERIALS Notes: The cost of general supplies and professional magazines for the Office of the Superintendent is included here.	5,000	12,544	16,000	11,000	220.00%
1240 Function Subtotal		374,017	384,007	395,682	21,665	5.79%
1310 Business Administration						
1310-150-00-0074	SALARIES-ADMINISTRATIVE Notes: This code covers the salary of the Assistant Superintendent for Finance and Operations. This position is responsible for oversight of financial matters including budget preparation, accounting, payroll, purchasing, food service, facilities, capital building projects, labor negotiations, insurance and transportation. The portion of salary related to transportation responsibilities is coded to function 5510 which makes it eligible for transportation state aid.	184,910	184,910	185,400	490	0.26%
1310-447-00-0074	TRAVEL & CONFERENCE Notes: Travel expenses of the Assistant Superintendent for Finance and Operations related to school business, attendance at conferences and meetings are covered in this code.	4,000	4,425	4,000	0	0.00%
1310-450-00-0074	SUPPLIES/MATERIALS Notes: This line covers the cost of general supplies for the business office.	28,660	28,560	28,660	0	0.00%
1310 Function Subtotal		217,570	217,895	218,060	490	0.23%
1320 Auditing						
1320-418-00-0000	CLAIMS AUDITOR Notes: State law mandates all claims for payment be audited by a Claims Auditor to ensure proper documentation and compliance with Board of Education policy.	20,000	20,000	20,500	500	2.50%
1320-419-00-0000	INTERNAL AUDITOR Notes: State law mandates that an Internal Auditor assess our system of internal controls and prepare an annual risk assessment report for the Board of Education.	25,000	53,681	25,000	0	0.00%
1320-420-00-0000	EXTERNAL AUDITOR Notes: In accordance with Section 36 of the General Municipal Law, school districts with eight (8) or more teachers must obtain an annual audit of records by an independent certified public accountant. A copy of the certified audit is furnished to the State Education Department each year in the format prescribed by the Commissioner of Education.	70,000	114,500	47,500	-22,500	-32.14%
1320 Function Subtotal		115,000	188,181	93,000	-22,000	-19.13%
1345 Purchasing						
1345-164-00-0045	SUPPORT STAFF SALARIES Notes: This portion of the budget provides for the operation of the District's business department including accounting, accounts payable, payroll, purchasing operations, and other clerical support.	453,949	453,949	467,984	14,035	3.09%
1345-412-00-0045	LEGAL NOTICES Notes: Legal notices and bids are published in the official District newspaper, The Journal News.	2,500	4,146	4,000	1,500	60.00%
1345-430-00-0045	CONTRACTUAL	25,000	29,400	25,000	0	0.00%

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1345 Purchasing						
	Notes: This includes costs associated with bidding and on-line ordering, programming assistance on our accounting/financial system, Medicaid reimbursement services, and financial advisors when the District must issue debt for cash flow purposes or to finance capital projects.					
1345-450-00-0045	SUPPLIES/MATERIALS	4,500	4,500	4,000	-500	-11.11%
	Notes: This item includes supplies for business office functions such as W-2's, 1099's, 1095's and check stock.					
1345 Function Subtotal		485,949	491,995	500,984	15,035	3.09%
1420 Legal						
1420-418-00-0000	PROF & TECH SERVICES	225,000	233,673	230,000	5,000	2.22%
	Notes: The school attorney is appointed annually by the Board of Education at its reorganizational meeting. Services provided by the school attorney include attendance at Board meetings upon request, consultation on legal matters, negotiations, preparing written opinions as requested by the Board of Education or the Superintendent of Schools, drafting, reviewing and interpreting contracts, investigating assessment claims, representing the District in proceedings before the Commissioner of Education or the courts, involvement in arbitration and grievances, issues dealing with capital projects, tax certioraris, and other legal matters. The attorney prepares the legal papers and represents the District in court when necessary. Funds are allocated for bond counsel to handle specialized legal matters pertaining to the issuance of debt instruments. This code is also used to cover the District's portion of arbitrator's fees when a labor matter must be heard by the Public Employees Labor Relations Board.					
1420 Function Subtotal		225,000	233,673	230,000	5,000	2.22%
1430 Personnel						
1430-150-00-0073	SALARIES-ADMINISTRATIVE	175,000	175,000	195,000	20,000	11.43%
	Notes: This line item covers the salary of the Chief Executive Director for Human Resources					
1430-418-00-0073	ADVERTISING	800	2,550	3,150	2,350	293.75%
	Notes: Funds are provided to advertise in newspapers as vacancies arise.					
1430-431-00-0073	CONTRACTUAL	5,600	12,400	5,600	0	0.00%
	Notes: Funds are provided for employee medical/psychological evaluations when necessary.					
1430-447-00-0073	TRAVEL & CONFERENCES	3,200	3,278	4,000	800	25.00%
	Notes: Travel expenses related to personnel conferences and regional meetings are included here.					
1430-450-00-0073	SUPPLIES/MATERIALS	1,500	1,500	1,500	0	0.00%
	Notes: This code covers general supplies needed for personnel administration.					
1430-490-00-0065	BOCES AESOP	25,217	26,271	25,217	0	0.00%
	Notes: The District subscribes to an electronic service through BOCES to register employee absences and assign substitute coverage when needed.					
1430-490-00-0073	BOCES RECRUITMENT	9,600	10,613	9,600	0	0.00%
	Notes: Funds are provided for regional advertising for staff recruitment.					
1430 Function Subtotal		220,917	231,612	244,067	23,150	10.48%
1480 Public Information and Services						
1480-160-00-0071	SUPPORT STAFF SALARIES	119,957	119,957	123,556	3,599	3.00%
	Notes: This portion of the budget covers our Community Outreach & Public Relations Specialist who is responsible for development of various outreach programs as well as public information. Related services include preparation and distribution of brochures and other printed materials, news releases, ads, liaison with the news media and advancement of outreach programs to help community members be comfortable with their schools.					

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1480 Public Information and Services						
1480-430-00-0071	CONTRACTUAL SERVICES Notes: Included in this item are funds for the printing of the community newsletter and special target publications as the need arises.	9,000	16,293	5,600	-3,400	-37.78%
1480-447-00-0071	TRAVEL & CONFERENCE Notes: Funds are provided for attendance at New York State School Board conferences, Rockland County Public Relations Association and other pertinent workshops.	1,600	1,600	3,200	1,600	100.00%
1480-450-00-0071	MATERIALS & SUPPLIES Notes: Funds cover periodicals, publications, and paper.	1,000	1,000	1,500	500	50.00%
1480-490-00-0069	BOCES PRINTING Notes: This code covers the cost of printing various forms used throughout the District such as hall passes, emergency cards, late bus passes, field trip forms, health forms, textbook loan cards, business cards, new entrant file folders, etc.	16,000	35,923	16,000	0	0.00%
1480-490-00-0071	BOCES PUBLIC INFO Notes: Included in this code is funding for Board Docs, BOLD (voter registration system) and K-12 Insight which is a software platform to serve as a centralized repository for community questions and concerns. This code also covers when the District contracts with BOCES to assist us in graphic design and publications such as newsletters, budget brochure and school calendar and the social media consultant the District contracts through Rockland BOCES.	100,000	155,414	130,000	30,000	30.00%
1480 Function Subtotal		247,557	330,187	279,856	32,299	13.05%
1620 Operation of Plant						
1620-160-00-0060	SUPPORT STAFF SALARIES Notes: This line item provides for the salaries of a custodial worker, two maintenance mechanics and clerical support.	453,588	315,712	401,448	-52,140	-11.50%
1620-163-00-0060	SALARIES OVERTIME Notes: This overtime code is used to cover emergency call-in response (such as snow removal, water infiltration, alarm calls, etc.) as well as extra hours for set-up for special school events such as graduation.	25,000	68,000	50,000	25,000	100.00%
1620-200-00-0060	EQUIPMENT Notes: This code is used for equipment purchases costing \$5,000 or more to maintain our buildings and grounds, new and replacement classroom furniture, gymnasium equipment, cafeteria tables, science lab equipment, etc.	85,000	78,889	60,000	-25,000	-29.41%
1620-426-00-0060	IMPROVEMENT GROUNDS Notes: This line item covers the cost of general field and refurbishing work.	165,000	174,737	165,000	0	0.00%
1620-427-00-0060	REPAIR OF EQUIPMENT Notes: These funds are used for on-going maintenance and building equipment repairs.	70,000	91,746	50,000	-20,000	-28.57%
1620-430-00-0060	CONTRACTUAL SERVICES Notes: This code covers the cost of garbage collection and recycling, fire extinguisher service and replacement, boiler/burner service/temperature controls, elevator maintenance contract, contract electrical work and wiring, window washing, gym floor refinishing, plumbing/refrigeration /oven repairs, testing (such as water, radon, air, lead, indoor air quality), hazardous chemical removal, oil tank testing, fire inspection, roof repairs, tile and carpet replacement, fire alarm contract, burglar alarm contract, exterminator, vehicle repairs, on-going maintenance on heating system, sewer line repairs, chemicals for water heaters, repair to blinds and shades, pneumatic work and thermostats, gym/playground equipment repairs, inspection of stage curtains, master clock system and energy consulting services.	1,428,648	2,581,179	1,261,337	-167,311	-11.71%
1620-432-00-0060	RENTAL OF EQUIPMENT Notes: Funds are provided to rent equipment for special projects.	4,000	4,000	4,000	0	0.00%
1620-433-00-0060	CLEANING/CUSTODIAL Notes: This line item covers the cost of contractual custodial and cleaning services, including extra hours to cover school sponsored meetings and events.	1,862,004	1,838,004	1,925,312	63,308	3.40%
1620-434-00-0060	GROUNDS & MAINTENANCE	468,953	604,224	484,897	15,944	3.40%

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1620 Operation of Plant	Notes: This line item covers the cost of contractual grounds & maintenance services. Two (2) grounds/maintenance workers are on site daily from 7:00 a.m. to 3:30 p.m. Grounds maintenance includes mowing, policing grounds for garbage, inspecting storm drains, snow plowing and salting during the school day and general athletic field maintenance (painting lines, scarifying fields, installing pitcher's mounds, etc.) and a turf maintenance agreement for the preservation of the high school turf fields. Maintenance duties include moving gym/athletic equipment, furniture, boxes, deliveries between schools, miscellaneous small repairs, and running errands. Funds are included for extra hours to cover functions such as setting up for home football games, graduations, moving-up ceremonies, etc. Contractual snow plowing and snow removal costs are also covered from these funds, as well as other emergency clean-ups.					
1620-444-00-0060	FUEL OIL	5,500	5,500	0	-5,500	-100.00%
	Notes: The projected cost covers fuel oil costs for switch over to the high school generator in an emergency situation.					
1620-445-00-0060	GAS	275,000	275,000	207,146	-67,854	-24.67%
	Notes: Natural gas is purchased through a cooperative bidding process including Orange and Rockland Counties.					
1620-446-00-0060	WATER	80,000	85,221	82,000	2,000	2.50%
	Notes: This code covers water consumption in all buildings, water for the field irrigation systems, and rental charges on the three fire hydrants at the High School.					
1620-447-00-0060	TRAVEL & CONFERENCE	800	800	800	0	0.00%
	Notes: This code covers conference and mileage expenses for Facilities staff when attending workshops.					
1620-448-00-0060	LIGHT & POWER	450,000	431,501	460,000	10,000	2.22%
	Notes: The District engages the services of an energy consultant and participates in a consortium with other school districts in Rockland and Orange Counties to competitively bid our electrical demand.					
1620-449-00-0060	TELEPHONE	103,500	110,943	100,000	-3,500	-3.38%
	Notes: Telephone charges for District telephones include service, repairs and annual maintenance agreement.					
1620-451-00-0060	SUPPLIES & MATERIALS	100,000	117,072	90,000	-10,000	-10.00%
	Notes: Includes electrical, various filters, heating and plumbing supplies necessary to maintain our school buildings.					
1620-452-00-0060	CUSTODIAL SUPPLIES	50,000	76,000	75,000	25,000	50.00%
	Notes: This code covers the cost of custodial supplies for each school building including paper products, hand soap, hand sanitizer, etc.					
1620-453-00-0060	WINDOW REPLACEMENT	5,280	5,280	20,000	14,720	278.79%
	Notes: This code covers the cost to have windows replaced when damaged or broken.					
1620-454-00-0060	PAINT SUPPLIES	5,500	5,500	5,000	-500	-9.09%
	Notes: Paint, paint brushes and other painting supplies are purchased from this code. Most painting is scheduled as part of summer maintenance projects.					
1620-455-00-0060	GROUND SUPPLIES	55,000	60,350	40,000	-15,000	-27.27%
	Notes: This category includes the cost of supplies to maintain our grounds, including courtyards, playgrounds, shrubbery, flower beds, yards, etc.					
1620-456-00-0060	SECURITY SUPPLIES	3,080	44,417	3,000	-80	-2.60%
	Notes: This code covers the cost of providing shirts, safety vests, and rain gear for security staff as per the negotiated labor agreement.					
1620-457-00-0060	BUILDING SUPPLIES	100,000	101,354	100,000	0	0.00%
	Notes: These funds are used to purchase items such as hardware, lumber, floor tiles, ceiling tiles, etc. as needed for District-wide projects.					
1620-490-00-0075	BOCES HEALTH & SAFETY	85,500	85,508	61,619	-23,881	-27.93%
	Notes: The District subscribes to this service through Rockland BOCES to help us provide a safe environment to all of the occupants of our District buildings. BOCES assists us with regulatory compliance issues associated with toxic substances, asbestos, indoor air quality, etc., as well as regulations of New York State PESH (Public Employees Safety and Health).					
1620 Function Subtotal		5,881,353	7,160,937	5,646,559	-234,794	-3.99%

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1670 Central Printing & Mailing						
1670-200-00-0000	Equipment	300,000	188,487	309,029	9,029	3.01%
1670-433-00-0061	LEASE OF EQUIPMENT	0	44,588	40,804	40,804	****. **%
	Notes: This code covers the rental, service and repair costs of the District's copier machines. District copiers are networked so print jobs can be sent electronically from computers to the copiers - saving on printer cartridges.					
1670-443-00-0061	POSTAGE	40,500	42,800	40,500	0	0.00%
	Notes: The postage meter machine is maintained in the Administration Building. Included here is the cost for all regular mailings for the five schools and central administration.					
1670-450-00-0061	COPIER SUPPLIES	10,000	9,400	10,000	0	0.00%
	Notes: This category includes all supplies used in District-wide photocopying.					
1670-490-00-0076	BOCES DOCUTECH	8,000	11,523	8,000	0	0.00%
	Notes: Docutech is a central copying service offered through BOCES for large volume copying.					
1670 Function Subtotal		358,500	296,798	408,333	49,833	13.90%
1910 Unallocated Insurance						
1910-424-00-0000	LIABILITY INSURANCE	380,000	525,000	480,000	100,000	26.32%
	Notes: The District is part of the New York Schools Insurance Reciprocal (NYSIR) with approximately 351 other school districts across New York State. NYSIR is an insurance company that was founded by public school districts when many commercial carriers pulled out of the public school insurance market in the 1980's. Nyack UFSD was one of the founding districts that established NYSIR. Our insurance premiums cover the cost of property and liability insurance, multi-peril (vandalism), general liability and underground storage tanks. Liability insurance protects the District for claims for personal injury. Our automobile insurance policy includes collision and comprehensive (depending on age of vehicle) coverage for property damage and personal injury (under no-fault provisions of the law) should a District-owned maintenance vehicle be involved in an accident. Employee Fidelity Crime Insurance is required to protect the District in the unlikely event of employee theft of money, including wire transfer and computer fraud. Excess Liability is an umbrella policy that takes effect on all claims over the basic coverage of the individual policies. Non-owned and hired vehicle coverage is maintained to provide protection for the occasional rental of vehicles for school purposes (this does not include coverage for the use of personal automobiles for school use). Student Accident Insurance is purchased through Pupil Benefits Plan, Inc. and provides limited medical coverage (parents' health insurance is primary) for student sustained injuries in school-sponsored activities, including athletics. The School Board Legal Policy protects the District from losses due to errors and omissions. Fire Insurance protects against loss due to fire and Boiler Insurance protects against accidents and equipment breakdown. This code also includes cyber insurance.					
1910 Function Subtotal		380,000	525,000	480,000	100,000	26.32%
1920 School Association Dues						
1920-425-00-0071	SCHOOL ASSOCIATION DUES	20,000	22,047	20,000	0	0.00%
	Notes: Fees for membership in state and local associations are included in this section of the budget - such as membership dues for the District to be a member of New York State School Boards Association (NYSSBA) and Rockland County School Boards Association. As a member of NYSSBA, for example, the District receives a monthly magazine, may attend Association seminars, legislation workshops and other meetings at a member rate which is generally lower than a non-member rate. We also receive free publications, services and advice on many matters pertaining to school operations. NYSSBA is a State-wide organization that lobbies for legislation to support public school initiatives adopted by the Association at its annual convention. The District is a member of the following organizations: Rockland County School Boards Association, Rockland County Music Association, Chamber of Commerce, Arts Council of Rockland, Lower Hudson Education Coalition, Rockland Business Association, National School Board Association, New York State School Boards Association, Mid Hudson School Study Council, Nyack NAACP, Rotary Club of Nyack, Ed Leader 21					
1920 Function Subtotal		20,000	22,047	20,000	0	0.00%

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1930 Judgments and Claims						
1930-428-00-0000	JUDGMENTS & CLAIMS Notes: Tax certioraris, court orders or negotiated settlements and small claim assessment reductions are covered under this code.	130,000	124,900	130,000	0	0.00%
	1930 Function Subtotal	130,000	124,900	130,000	0	0.00%
1950 Assessments on School Property						
1950-430-00-0000	ASSESSMENT SCH PROPERTY Notes: Sewer Rental - the cost for sewer capital charges by the towns of Clarkstown and Orangetown and annual sewer rental to the Village of Upper Nyack is included here. The capital charge for each school is based on the assessment of the school property.	95,000	95,000	95,000	0	0.00%
	1950 Function Subtotal	95,000	95,000	95,000	0	0.00%
1981 BOCES Administrative Costs						
1981-490-00-0077	BOCES ADMINISTRATIVE Notes: This code covers the District's share of the Central Administration operation cost of the Board of Cooperative Educational Services (BOCES). The proportion of the total cost assigned to each component district is the percentage of the county resident weighted average daily attendance (RWADA) of the district.	444,323	392,969	410,971	-33,352	-7.51%
1981-490-00-0078	BOCES RENTALS & LEASE Notes: Covered here is the District's share of the cost of the buildings of the BOCES Center and all rentals and leases of space from component districts. The total cost is prorated to each component school district in the county based on each district's percentage of the county RWADA (resident weighted average daily attendance) .	200,000	262,826	259,196	59,196	29.60%
1981-490-00-0079	BOCES STATISTICAL SERVICE Notes: This service provides for cooperative bidding services for public school districts in Rockland County.	1,200	1,422	1,200	0	0.00%
1981-490-00-0080	BOCES QUESTAR SERVICES Notes: This code covers the services of State Aid Planning, a service that provides timely information such as State Aid reporting deadlines and formula changes. Also covered here is the cost of our mandated actuarial valuation report on post employment benefits other than pensions (GASB 75).	15,000	15,509	15,000	0	0.00%
	1981 Function Subtotal	660,523	672,726	686,367	25,844	3.91%
2010 Curriculum Dev and Supervision						
2010-150-00-0000	SALARIES ADMINISTRATIVE Notes: This code covers the salary of the Assistant Superintendent for Curriculum & Instruction. This position is responsible for development of curriculum and effective teaching strategies, assessments and student learning objectives, common core, APPR, student data collection and reporting. The decrease in this code is reflective of a change in personnel due to a retirement.	216,300	216,300	216,300	0	0.00%
2010-151-00-0000	NYACK PROF ACADEMY Notes: This code covers the salaries for the Nyack Professional Academy.	27,000	27,000	27,000	0	0.00%
2010-152-00-0000	CURRICULUM DEVELOPMENT Notes: This category includes salaries to support instructional initiatives and curriculum development designed to improve student achievement in content subject areas, equity curriculum, English language learners, LOTE, Project Lead the Way, AVID, and summer curriculum writing.	158,000	158,000	232,344	74,344	47.05%
2010-153-00-0000	LATIC TEACHERS Notes: The cost of on-going professional development provided by our teachers to support the LATIC program is covered under this code.	28,000	28,000	28,000	0	0.00%
2010-155-00-0000	TRANSLATORS Notes: This salary code is used to pay District employees when they work beyond the regular work day to perform verbal translations at meetings or to translate letters to go home to parents.	1,500	1,500	1,500	0	0.00%

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2010 Curriculum Dev and Supervision						
2010-420-00-0000	CONSULTANTS Notes: The District contracts with consultants in specific areas of expertise to support curriculum projects as needed.	7,200	7,200	15,000	7,800	108.33%
2010-421-00-0000	CONSULTANT TRANSLATORS Notes: Consultant translators are used when we need written translation services.	10,000	10,000	5,000	-5,000	-50.00%
2010-422-00-0000	DISTANCE LEARNING Notes: Registration fees and long distance charges are provided to cover costs associated with bringing special programs into the classrooms through distance learning.	8,600	9,600	10,000	1,400	16.28%
2010-439-00-0000	STANDARDIZED TESTING Notes: Funds are provided to purchase and score a variety of assessments for various grades.	6,000	19,543	18,000	12,000	200.00%
2010-447-00-0000	TRAVEL & CONF ASST SUPT Notes: This code covers the cost of professional development, travel expenses and memberships in professional organizations.	4,000	4,465	4,000	0	0.00%
2010-450-00-0000	SUPPLIES/MATERIALS Notes: Funds are allocated to include supplies such as copier paper, reference books, and office supplies needed to coordinate instructional initiatives and staff development.	12,000	3,500	11,000	-1,000	-8.33%
2010-451-00-0000	CURRICULUM SUPPLIES Notes: Funds are provided for supplies needed for curriculum projects in the areas of elementary common core alignment, mathematics, science, and college readiness.	15,000	9,452	9,000	-6,000	-40.00%
2010-490-00-0000	BOCES Translation Service	16,000	22,839	25,000	9,000	56.25%
2010-490-11-0082	BOCES TEST SCORE Notes: Funds are provided to purchase and score student tests.	0	3,298	25,000	25,000	****.***%
2010-490-11-0101	BOCES - COGNOS Notes: COGNOS is an electronic system that allows us to maintain, retrieve and analyze student assessment and demographic data. This data is used in State reporting as well as instructional decision making. The District subscribes to a higher level of report access allowing us to link data analysis to test questions and access to comparative data for the entire region.	0	2,252	35,000	35,000	****.***%
2010 Function Subtotal		509,600	522,949	662,144	152,544	29.93%
2020 Supervision-Regular School						
2020-150-00-0070	SALARIES ADMINISTRATIVE Notes: This code covers the salaries of Principals at each of the District's five schools. The Principals are responsible for the on-going operation of their buildings, the supervision of their staff, and educational leadership in their respective schools. This code also covers the salaries of the Assistant Principals, Deans, the Director of Physical Education, Health, Wellness & Athletics, the Director of Guidance, the Director of Technology & Innovation, the Director of Equity and K-12 Curriculum & Instruction.	977,194	1,128,044	1,004,968	27,774	2.84%
2020-150-03-0070	SALARIES ADMIN - VC	183,248	188,688	193,342	10,094	5.51%
2020-150-04-0070	SALARIES ADMIN - LIB	213,608	218,168	193,342	-20,266	-9.49%
2020-150-05-0070	SALARIES ADMIN - UN	183,248	189,820	179,696	-3,552	-1.94%
2020-150-06-0070	SALARIES ADMIN - MS	365,514	365,514	386,335	20,821	5.70%
2020-150-07-0070	SALARIES ADMIN - HS	697,472	721,472	727,689	30,217	4.33%
2020-160-00-0070	SUPPORT STAFF SALARIES	490,989	466,989	513,626	22,637	4.61%
2020-160-03-0070	SUPPORT STAFF-VC	116,164	116,164	120,088	3,924	3.38%
2020-160-04-0070	SUPPORT STAFF-LIB	115,508	115,508	88,981	-26,527	-22.97%
2020-160-05-0070	SUPPORT STAFF-UN	105,259	105,259	109,018	3,759	3.57%
2020-160-06-0070	SUPPORT STAFF-MS	111,009	111,009	114,145	3,136	2.83%

Nyack Union Free School District

Budget Presentation Detail

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Fund: A GENERAL FUND

Budget Account	Description	2024-2025 Adopted Budget	2024-2025 Revised Budget	2025-2026 Proposed Budget	Dollar Change	Percent Change
2020 Supervision-Regular School						
2020-160-07-0070	SUPPORT STAFF-HS Notes: Covered in the above items are funds for clerical staff in the offices of principals and assistant principals. The number of clerical positions in each school is related to the size of the enrollment, the teaching staff, and the volume of clerical duties in that building. Other secretaries covered in this code include the office of Asst. Supt. for Instruction and Directors.	216,496	190,176	234,729	18,233	8.42%
2020-164-00-0070	SUPPORT STAFF SALARIES Notes: This category covers additional District-wide clerical service for special projects and substitute clerical support when regular staff is absent.	22,000	47,070	23,000	1,000	4.55%
2020-164-00-0200	SUPPORT STAFF ADDIT PAY	0	1,250	0	0	0.00%
2020-411-00-0023	MEMBERSHIP DUES - ELL	750	750	825	75	10.00%
2020-411-00-0040	MEMBERSHIP DUES-DIR TECH	750	750	1,200	450	60.00%
2020-411-00-0070	MEMBERSHIP-OTHER - ATH	750	750	750	0	0.00%
2020-411-03-0070	MEMBERSHIP-OTHER - VC	750	750	788	38	5.07%
2020-411-04-0070	MEMBERSHIP-OTHER - LIB	750	750	825	75	10.00%
2020-411-05-0070	MEMBERSHIP-OTHER - UN	750	750	750	0	0.00%
2020-411-06-0070	MEMBERSHIP-OTHER - MS	1,500	1,500	1,500	0	0.00%
2020-411-07-0070	MEMBERSHIP-OTHER - HS Notes: Funds in these codes are allocated by contract for membership fees or payment for attendance at special events.	3,200	3,200	3,200	0	0.00%
2020-447-00-0023	PROFESSIONAL DEVELOP -ELL	3,200	3,200	3,200	0	0.00%
2020-447-00-0040	PROFESSIONAL DEV-DIR TECH	3,200	3,200	3,200	0	0.00%
2020-447-00-0044	PROFESSIONAL DEVELOP- EQU	3,200	3,200	3,200	0	0.00%
2020-447-00-0070	PROFESSIONAL DEVELOP- ATH	3,200	3,200	3,200	0	0.00%
2020-447-03-0070	PROFESSIONAL DEVELOP - VC	3,200	3,200	3,360	160	5.00%
2020-447-04-0070	PROFESSIONAL DEVELOP- LIB	3,200	3,200	3,520	320	10.00%
2020-447-05-0070	PROFESSIONAL DEVELOP - UN	3,200	3,200	3,200	0	0.00%
2020-447-06-0070	PROFESSIONAL DEVELOP - MS	6,400	6,400	6,400	0	0.00%
2020-447-07-0070	PROFESSIONAL DEVELOP - HS Notes: Funds provided in the codes listed above permit school building administrators to attend professional conferences such as the National Association of Elementary Principals, National Association of Secondary School Principals, School Administrators Association of New York State, etc. An allocation of \$3,200 per administrator is included as per their negotiated contract. These funds can be spent on professional development areas that the administrators set as their priority.	12,800	13,663	12,800	0	0.00%
2020-450-03-0070	SUPPLIES/MATERIALS - VC	6,096	6,283	10,401	4,305	70.62%
2020-450-04-0070	SUPPLIES/MATERIALS - LIB	7,456	1,641	8,202	746	10.01%
2020-450-05-0070	SUPPLIES/MATERIALS - UN	6,368	14,528	11,186	4,818	75.66%
2020-450-06-0070	SUPPLIES/MATERIALS - MS	12,179	12,579	43,000	30,821	253.07%
2020-450-07-0070	SUPPLIES/MATERIALS - HS Notes: Included in these codes is the cost of the purchase of materials required for the operation of the administrative offices in each of the schools. This allocation covers the cost of copier paper, envelopes, writing instruments, printing supplies, petty cash, computer supplies, stationery, report cards and the student handbook.	34,299	41,312	50,000	15,701	45.78%
2020-460-00-0070	SOFTWARE - ADMINISTRATIVE Notes: This code covers the cost of software support for our fully integrated financial/human resources software as well as other management software needs.	60,000	62,500	60,000	0	0.00%
2020-490-11-0077	BOCES COMPUTER SERVICES Notes: The District purchases telecommunications services through BOCES to support our internet and bandwidth. The District applies annually and receives E-Rate reimbursement on a portion of these costs. This code also covers software support and licenses for programs such as Infinite Campus, School Dude, e-Chalk, etc.	192,800	192,805	0	-192,800	-100.00%

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Budget Account	Description	2024-2025 Adopted Budget	2024-2025 Revised Budget	2025-2026 Proposed Budget	Dollar Change	Percent Change
2020 Function Subtotal		4,167,707	4,348,442	4,123,666	-44,041	-1.06%
2070 Inservice Training-Instruction						
2070-151-00-0043	INSERVICE TRAIN/WORKSHOPS	11,000	11,000	11,000	0	0.00%
2070-152-00-0043	SALARIES-MENTOR PROGR	41,100	44,500	42,333	1,233	3.00%
2070-153-00-0043	NYACK PROF ACADEMY	6,500	6,500	6,695	195	3.00%
2070-420-00-0043	STAFF DEV CONSULTANTS	100,000	129,000	100,000	0	0.00%
2070-447-00-0043	TRAVEL & CONFERENCES	35,000	51,963	55,000	20,000	57.14%
2070-450-00-0043	SUPPLIES/MATERIALS	10,500	10,500	10,500	0	0.00%
2070-452-00-0043	SUPPLIES-EQUITY DIR	800	800	21,800	21,000	2625.00%
2070-490-00-0083	BOCES STAFF DEVELOPMENT	318,457	318,457	333,600	15,143	4.76%
	Notes: Funds provided in the above codes (2070-151-00-0043 through 2070-490-00-0083) cover the cost of mandated NYS professional development programs as specified in the District professional development plan, NYS learning standards, District initiatives and building goals. All professional development is focused on student achievement through improved professional practice. New teacher orientation and mentoring is included as well as provisions for consultants and materials for Superintendent's Conference Days and system-wide conferences. Professional development priorities include common core alignment, reading in the content area, critical thinking skills, teaching culturally diverse learners (differentiated instruction), assessment, integration of technology into the curriculum, and changes in the math curriculum as mandated by New York State. Also included above is the AVID Program, which stands for Advancement Via Individual Determination. This program is dedicated to closing the achievement gap through a philosophy of holding students accountable to higher standards while providing the academic and social support to rise to the challenge.					
2070-490-11-0083	BOCES STAFF DEV-OTHER	20,000	23,491	20,000	0	0.00%
	Notes: This code covers the cost of staff development programs purchased through BOCES other than Rockland BOCES.					
2070 Function Subtotal		543,357	596,211	600,928	57,571	10.60%
2110 Teaching-Regular School						
2110-120-00-0000	SALARIES INSTRUCT K-3	136,698	140,723	147,565	10,867	7.95%
	Notes: This line item covers the cost of teaching salaries for grades Kindergarten through 3rd grade.					
2110-120-03-0000	SALARIES INSTRUCT K-3_VC	2,036,653	2,125,305	2,325,358	288,705	14.18%
2110-120-04-0000	SALARIES INSTRUCT K-3_LIB	2,471,002	2,364,523	2,687,156	216,154	8.75%
2110-120-05-0000	SALARIES INSTRUCT K-3_UN	2,208,901	2,214,603	2,381,555	172,654	7.82%
2110-121-00-0025	PROF SUPERVISION	7,100	12,525	20,000	12,900	181.69%
	Notes: This code covers the cost of teachers who supervise programs outside of the instructional school day.					
2110-121-03-0000	SALARIES INSTRUCT 4-6_VC	951,794	884,372	909,799	-41,995	-4.41%
2110-121-04-0000	SALARIES INSTRUCT 4-6_LIB	1,272,410	1,272,410	1,450,517	178,107	14.00%
2110-121-05-0000	SALARIES INSTRUCT 4-6_UN	936,863	936,863	921,033	-15,830	-1.69%
2110-121-06-0000	SALARIES INSTRUCT MS	1,390,061	1,290,061	1,406,361	16,300	1.17%
2110-130-06-0000	SALARIES INSTRUCT 7-12_MS	4,441,629	4,248,686	4,794,964	353,335	7.96%
2110-130-07-0000	SALARIES INSTRUCT 7-12_HS	8,519,826	8,722,461	9,385,793	865,967	10.16%
2110-131-00-0000	SUMMER WORK-DEPT CHAIRS	60,000	49,583	65,000	5,000	8.33%
	Notes: This code covers the work of department chairs during the summer to prepare for the opening of school.					
2110-136-00-0003	SALARIES PROJECT SEE	1,500	500	1,500	0	0.00%

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Budget Account	Description	2024-2025 Adopted Budget	2024-2025 Revised Budget	2025-2026 Proposed Budget	Dollar Change	Percent Change
2110 Teaching-Regular School						
	Notes: Project SEE is an outdoor educational experience for all Middle School sixth grade students. The program is at Frost Valley where students learn about nature and our environment. This code covers salaries for the coordinator and staff that provide overnight supervision.					
2110-136-06-0003	SALARIES PROJECT SEE	0	1,000	0	0	0.00%
2110-140-00-0000	SALARIES INST SUBS	1,500	606,500	1,500	0	0.00%
	Notes: Funds cover the cost of instructional substitutes to replace classroom teachers who are absent or participating in professional development.					
2110-141-00-0000	SALARIES INST LT SUBS	740,000	135,000	740,000	0	0.00%
	Notes: Funds are provided for the cost of long term substitute teachers at a per diem rate after three months retroactive to the first day of assignment.					
2110-158-00-0000	SALARIES TEACHING ASSTS	238,000	0	245,140	7,140	3.00%
	Notes: This line item covers the salaries of Teaching Assistants in general education classes. Teaching Assistants are certified through the State Education Department to assist teachers in classroom instruction.					
2110-158-00-0025	TCHR ASST CLAIM SHEETS/OT	0	211,000	0	0	0.00%
	Notes: This code covers the cost of substitute teaching assistants when a special education teaching assistant is absent or when a classroom teaching assistant is out for an extended period of time. Also covered here is the cost of teaching assistant coverage before the school day begins and after the school day ends to assist with student arrival and dismissal.					
2110-158-03-0000	SALARIES TEACHING ASST_VC	293,163	320,163	386,594	93,431	31.87%
2110-158-04-0000	SALARIES TEACHING ASST_LB	300,366	300,366	364,723	64,357	21.43%
2110-158-05-0000	SALARIES TEACHING ASST_UN	317,183	317,183	353,566	36,383	11.47%
2110-158-06-0000	SALARIES TEACHING ASST_MS	132,767	132,767	187,124	54,357	40.94%
2110-158-07-0000	SALARIES TEACHING ASST_HS	45,088	45,088	47,152	2,064	4.58%
2110-161-00-0025	MONITOR OVERTIME	0	6,000	0	0	0.00%
	Notes: This code covers the cost of extra time needed to supervise students.					
2110-161-03-0000	SALARIES MON/SECURITY_VC	26,470	26,470	83,217	56,747	214.38%
2110-161-04-0000	SALARIES MON/SECURITY_LIB	35,328	35,328	83,217	47,889	135.56%
2110-161-05-0000	SALARIES MON/SECURITY_UN	33,377	34,377	92,104	58,727	175.95%
2110-161-06-0000	SALARIES MON/SECURITY_MS	185,291	185,291	218,109	32,818	17.71%
2110-161-07-0000	SALARIES MON/SECURITY_HS	169,614	162,614	203,530	33,916	20.00%
2110-163-00-0025	SECURITY OVERTIME	35,000	35,000	36,050	1,050	3.00%
	Notes: This code covers the cost of overtime for our security aides when a 40 hour work week is exceeded. The District incurs overtime when we provide security for school-related after-school activities or to cover unanticipated absences or vacancies.					
2110-169-00-0000	RETIREMENT INCENTIVE	23,451	23,451	25,000	1,549	6.61%
	Notes: Funds are allocated for SRP retirement incentive payments. Payments are made over a five year period to eligible retirees.					
2110-200-00-0010	INST EQUIP MUSIC	15,000	15,000	15,000	0	0.00%
	Notes: The funds in this code will be used to continue the annual replacement cycle of musical instruments.					
2110-408-00-0000	RETIREMENT INCENTIVE	886,000	886,000	985,000	99,000	11.17%
	Notes: Funds are allocated for a non-elective 403B retirement incentive for teachers, CSEA, administrators and clerical staff. Payments to retirees are paid over a four year period.					
2110-427-06-0010	EQUIP REPAIR GEN INST- MS	4,000	5,182	5,500	1,500	37.50%
2110-427-07-0033	EQUIP REPAIR GEN INST- HS	10,000	10,000	12,000	2,000	20.00%
	Notes: These codes provide funds to cover the cost for the repair of equipment, tuning of pianos, and servicing of microscopes used in the science program.					
2110-430-00-0000	CONTRACTUAL SERVICES	255,300	283,800	253,650	-1,650	-0.65%

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Budget Account	Description	2024-2025 Adopted Budget	2024-2025 Revised Budget	2025-2026 Proposed Budget	Dollar Change	Percent Change
2110 Teaching-Regular School						
	Notes: This code covers the District's cost of our school resource officers and related overtime if requested to attend a school function. Also included is funding for grant writing services, administrative consultants and special students trips.					
2110-431-00-0000	SECURITY CONTRACTUAL	825,000	865,012	888,600	63,600	7.71%
	Notes: This code covers mileage reimbursement for security personnel who use their personal vehicles for school business.					
2110-450-00-0000	DISTRICT (TEXT,WBK,SUPPL)	103,200	130,057	25,867	-77,333	-74.94%
	Notes: This code covers the cost of instructional materials for district-wide classrooms and programs including Project Lead the Way, AVID, STEM, and the Hook Mountain initiative.					
2110-450-00-0010	SUPPLIES/MATERIAL MUSIC	10,000	10,000	10,000	0	0.00%
2110-450-00-0023	SUPP/MATERIALS ENL	5,600	5,600	6,160	560	10.00%
2110-450-03-0001	SUPP/MATERIALS ART - VC	2,000	2,005	2,100	100	5.00%
2110-450-03-0004	SUPP/MATLS LANG ARTS - VC	2,678	2,522	2,812	134	5.00%
2110-450-03-0009	SUPP/MATERIALS MATH - VC	2,678	2,678	2,812	134	5.00%
2110-450-03-0010	SUPP/MATERIALS MUSIC - VC	400	425	420	20	5.00%
2110-450-03-0012	SUPP/MATLS PHYS ED - VC	857	1,635	900	43	5.02%
2110-450-03-0014	SUPP/MATLS SCIENCE - VC	1,500	1,500	1,575	75	5.00%
2110-450-03-0015	SUPP/MATLS SOC STUDIES-VC	500	500	525	25	5.00%
2110-450-03-0030	SUPP/MATLS READ&MATH-VC	1,905	1,905	2,000	95	4.99%
2110-450-03-0033	SUPP/MATLS GENERAL IN-VC	11,580	11,869	14,159	2,579	22.27%
2110-450-04-0001	SUPP/MATERIALS ART-LIB	2,000	2,213	2,700	700	35.00%
2110-450-04-0004	SUPP/MATLS LANG ARTS-LIB	500	0	550	50	10.00%
2110-450-04-0009	SUPP/MATERIALS MATH-LIB	500	0	550	50	10.00%
2110-450-04-0010	SUPP/MATERIALS MUSIC-LIB	1,000	1,000	1,100	100	10.00%
2110-450-04-0012	SUPP/MATLS PHYS ED-LIB	1,049	775	1,154	105	10.01%
2110-450-04-0014	SUPP/MATLS SCIENCE-LIB	250	0	275	25	10.00%
2110-450-04-0015	SUPP/MATLS SOC STUD-LIB	250	0	275	25	10.00%
2110-450-04-0030	SUPP/MATLS READ&MATH-LIB	2,330	1,015	2,563	233	10.00%
2110-450-04-0033	SUPP/MATLS GENERAL IN-LIB	21,596	40,412	27,756	6,160	28.52%
2110-450-05-0001	SUPP/MATERIALS ART - UN	2,000	2,238	2,100	100	5.00%
2110-450-05-0004	SUPP/MATLS LANG ARTS - UN	2,678	2,816	2,100	-578	-21.58%
2110-450-05-0005	SUPP/MATLS FOREIGN L - UN	1,000	1,000	750	-250	-25.00%
2110-450-05-0009	SUPP/MATERIALS MATH - UN	2,678	2,678	2,100	-578	-21.58%
2110-450-05-0010	SUPP/MATERIALS MUSIC - UN	400	400	750	350	87.50%
2110-450-05-0012	SUPP/MATLS PHYS ED - UN	896	1,310	941	45	5.02%
2110-450-05-0014	SUPP/MATLS SCIENCE - UN	1,500	1,500	1,575	75	5.00%
2110-450-05-0015	SUPP/MATLS SOC STUD - UN	500	500	525	25	5.00%
2110-450-05-0030	SUPP/MATLS READ&MATH - UN	1,990	1,990	2,090	100	5.03%
2110-450-05-0033	SUPP/MATLS GEN IN - UN	11,532	13,984	27,682	16,150	140.05%
2110-450-06-0001	SUPP/MATERIALS ART - MS	4,463	4,480	4,500	37	0.83%
2110-450-06-0003	SUPP/MATLS PROJ SEE - MS	482	482	500	18	3.73%
2110-450-06-0004	SUPP/MATLS LANG ARTS - MS	4,014	4,014	4,000	-14	-0.35%

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Budget Account	Description	2024-2025 Adopted Budget	2024-2025 Revised Budget	2025-2026 Proposed Budget	Dollar Change	Percent Change
2110 Teaching-Regular School						
2110-450-06-0005	SUPP/MATLS FOREIGN L - MS	1,200	1,200	1,800	600	50.00%
2110-450-06-0006	SUPP/MATLS HEALTH - MS	151	151	200	49	32.45%
2110-450-06-0007	SUPP/MAT HOME&CARE SKS-MS	6,691	6,713	7,000	309	4.62%
2110-450-06-0008	SUPP/MATLS TECHNOLOGY-MS	7,250	7,499	7,300	50	0.69%
2110-450-06-0009	SUPP/MATERIALS MATH - MS	2,200	3,472	2,200	0	0.00%
2110-450-06-0010	SUPP/MATERIALS MUSIC - MS	4,400	3,400	18,100	13,700	311.36%
2110-450-06-0012	SUPP/MATLS PHYS ED - MS	2,436	3,164	2,500	64	2.63%
2110-450-06-0014	SUPP/MATLS SCIENCE - MS	6,325	7,028	6,500	175	2.77%
2110-450-06-0015	SUPP/MATLS SOC STUD - MS	1,925	1,925	2,100	175	9.09%
2110-450-06-0030	SUPP/MATLS READ&MATH - MS	2,564	2,564	1,500	-1,064	-41.50%
2110-450-06-0033	SUPP/MATLS GEN IN - MS	13,303	14,164	15,000	1,697	12.76%
2110-450-07-0001	SUPP/MATERIALS ART - HS	20,000	20,929	30,000	10,000	50.00%
	Notes: Covered in these codes are funds allocated to each of the schools for the purchase of materials and supplies necessary for carrying out the instructional program.					
2110-450-07-0002	SUPP/MATLS BUS ED - HS	0	0	500	500	****. **%
2110-450-07-0004	SUPP/MATLS LANG ARTS - HS	1,200	1,200	1,500	300	25.00%
2110-450-07-0005	SUPP/MATLS FOREIGN L - HS	1,500	1,665	1,500	0	0.00%
2110-450-07-0006	SUPP/MATLS HEALTH - HS	250	250	250	0	0.00%
2110-450-07-0007	SUPP/MAT HOME&CARE SKS-HS	6,000	6,000	10,000	4,000	66.67%
2110-450-07-0008	SUPP/MATLS TECHNOLOGY-HS	1,440	1,717	1,800	360	25.00%
2110-450-07-0009	SUPP/MATERIALS MATH - HS	850	1,149	1,200	350	41.18%
2110-450-07-0010	SUPP/MATERIALS MUSIC - HS	4,500	4,558	6,000	1,500	33.33%
2110-450-07-0012	SUPP/MATLS PHYS ED - HS	2,920	3,421	3,000	80	2.74%
2110-450-07-0014	SUPP/MATLS SCIENCE - HS	13,000	14,008	15,000	2,000	15.38%
2110-450-07-0015	SUPP/MATL SOC STUD - HS	1,200	1,200	1,200	0	0.00%
2110-450-07-0030	SUPP/MATLS READ&MATH - HS	3,708	3,708	3,800	92	2.48%
2110-450-07-0033	SUPP/MATLS GEN IN - HS	16,390	21,944	22,000	5,610	34.23%
2110-471-00-0000	TUITION PUBLIC	40,000	80,000	25,000	-15,000	-37.50%
	Notes: At times students from Nyack are placed by order of the Family Court or the Department of Social Services in residences located in other school districts. It is the District's responsibility to pay the tuition for these students. This item should not be confused with tuition paid for special education students pursuant to Section 4402-2b of the Education Law, which is covered in code 2250.471.					
2110-480-00-0000	TEXTBOOKS-DISTRICTWIDE	295,000	745,870	199,147	-95,853	-32.49%
2110-480-03-0033	TEXTBOOKS GENERAL INST-VC	4,191	4,191	2,401	-1,790	-42.71%
2110-480-04-0033	TEXTBOOKS GEN INST - LIB	5,126	0	5,639	513	10.01%
2110-480-05-0033	TEXTBOOKS GEN INST - UN	4,378	5,578	2,597	-1,781	-40.68%
2110-480-06-0033	TEXTBOOKS GEN INST - MS	9,615	9,922	8,000	-1,615	-16.80%
2110-480-07-0033	TEXTBOOKS GEN INST - HS	13,905	12,505	14,000	95	0.68%
2110-480-20-0091	TEXTBOOKS NON-PUBLICS	7,500	7,500	5,000	-2,500	-33.33%
	Notes: Funds are provided for the purchase of textbooks and workbooks for students who reside in the District and who attend public, private or parochial schools. These codes cover the cost of new textbooks approved by the Board of Education as well as costs to replace damaged books and consumable reading and workbook materials.					

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Fund: A GENERAL FUND

Budget Account	Description	2024-2025 Adopted Budget	2024-2025 Revised Budget	2025-2026 Proposed Budget	Dollar Change	Percent Change
2110 Teaching-Regular School						
2110-490-00-0003	BOCES PROJECT SEE Notes: This represents the BOCES program fee for Project SEE (the outdoor educational experience for 6th graders). The cost of this program is offset by BOCES aid that is received by the District in the following school year.	42,376	44,575	20,000	-22,376	-52.80%
2110-490-00-0067	BOCES GED Notes: Funds are allocated for the GED program for high school students and includes funds for bilingual students with interrupted schooling (SIFE) to prepare for the Test Assessing Secondary Completion (TASC) exam.	28,000	9,925	20,000	-8,000	-28.57%
2110-490-00-0085	BOCES INTENSV DAY TREATMT Notes: This covers the cost of students placed in intensive day therapy until they are ready to return to their regular educational program.	101,760	116,807	50,000	-51,760	-50.86%
2110-490-00-0086	BOCES SCIENCE KITS Notes: Funds are provided to lease science kits through BOCES for the administration of the NY State Science Assessments for grades 4 & 8.	2,320	3,224	2,400	80	3.45%
2110-490-00-0093	BOCES P-TECH Notes: BOCES P-Tech is a six year program which allows 9th grade students to complete High School and earn an Associate's degree simultaneously while focusing on STEM (science, technology, engineering and math).	229,910	231,012	255,173	25,263	10.99%
2110-490-00-0100	BOCES CHALLENGER PROGRAM Notes: Funds are provided for 5th grade students to participate in simulated technology space flights as part of their science curriculum.	28,732	41,325	0	-28,732	-100.00%
2110 Function Subtotal		30,147,057	30,604,173	32,650,550	2,503,493	8.30%
2250 Prog for Students w/ Disabilities						
2250-133-00-0018	SALARIES INST HOME TUTOR Notes: This code covers the cost of providing mandated tutoring services for students who cannot come to school because of illness, suspension or are awaiting a special education placement.	65,000	65,000	65,000	0	0.00%
2250-134-00-0018	SALARIES SUMMER SERVICE Notes: This code covers the cost of professional services during the summer months. These services focus on evaluation and placement of disabled children who require emergency follow-up or move into the District during the summer months. Regulations and past experience require that the Committee for Special Education and Committee for Pre-School Special Education meet during the summer months to ensure all students have appropriate placements when school opens in September.	37,025	52,300	8,000	-29,025	-78.39%
2250-135-00-0018	SPECIAL EDUCATION TESTING Notes: This code covers the contractual cost to pay special education teachers who miss their prep period to administer special education testing to determine eligibility for special services.	1,600	2,925	1,700	100	6.25%
2250-151-00-0018	SALARIES CERTIFIED Notes: Funds are provided to cover the salaries of special education teachers and psychologists.	0	2,500	0	0	0.00%
2250-151-03-0018	SALARIES CERTIFIED_VC	757,098	757,098	784,202	27,104	3.58%
2250-151-04-0018	SALARIES CERTIFIED_LIB	354,820	361,520	381,391	26,571	7.49%
2250-151-05-0018	SALARIES CERTIFIED_UN	748,387	748,387	843,818	95,431	12.75%
2250-151-06-0018	SALARIES CERTIFIED_MS	1,096,874	998,343	1,116,979	20,105	1.83%
2250-151-07-0018	SALARIES CERTIFIED_HS	1,520,477	1,495,477	1,796,529	276,052	18.16%
2250-152-00-0018	SALARIES DIR SPECIAL ED Notes: The responsibility in this area includes supervising staff and coordinating the special education programs in each school building. This code also covers the stipends for the Committee on Special Education Chairpersons.	201,879	208,599	213,594	11,715	5.80%
2250-153-00-0035	SALARIES PSYCHOLOGISTS	277,122	285,172	293,706	16,584	5.98%

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2250 Prog for Students w/ Disabilities						
2250-153-03-0035	SALARIES PSYCHOLOGISTS_VC	65,173	67,128	72,432	7,259	11.14%
2250-153-04-0035	SALARIES PSYCHOLOGIST_LIB	108,605	111,863	118,822	10,217	9.41%
2250-153-05-0035	SALARIES PSYCHOLOGIST_UN	90,000	92,700	98,773	8,773	9.75%
2250-153-06-0035	SALARIES PSYCHOLOGISTS_MS	86,345	138,345	142,317	55,972	64.82%
2250-153-07-0035	SALARIES PSYCHOLOGISTS_HS	134,847	143,372	143,017	8,170	6.06%
Notes: Psychologists service the public and non-public schools in the District in the areas of testing and evaluation, staff and parent consultation, agency liason, counseling and instructional support on the elementary and secondary levels. The psychologists also provide follow-up evaluations on children placed in the Special Education Program.						
2250-157-00-0039	SALARIES SPEECH/LANGUAGE	102,414	105,486	112,495	10,081	9.84%
Notes: Speech therapists service those children who have significant speech and language deficits. This portion of the budget provides the funds required for this operation. Service to speech, hearing and language impaired children is mandated.						
2250-157-03-0039	SALARIES SPEECH/LANG_VC	133,129	137,129	141,237	8,108	6.09%
2250-157-04-0039	SALARIES SPEECH/LANG_LIB	95,030	97,881	104,419	9,389	9.88%
2250-157-05-0039	SALARIES SPEECH/LANG_UN	131,468	136,068	140,591	9,123	6.94%
2250-157-06-0039	SALARIES SPEECH/LANG_MS	93,103	93,103	102,065	8,962	9.63%
2250-158-00-0018	SALARIES TEACHING ASSTS	15,200	15,200	15,200	0	0.00%
Notes: Included in this category are funds to cover the salaries of certified teaching assistants to provide support in Special Education classrooms.						
2250-158-03-0018	SALARIES TEACHING ASST_VC	220,957	220,957	307,241	86,284	39.05%
2250-158-04-0018	SALARIES TEACHING ASST_LB	216,395	216,395	307,891	91,496	42.28%
2250-158-05-0018	SALARIES TEACHING ASST_UN	403,130	403,130	513,390	110,260	27.35%
2250-158-06-0018	SALARIES TEACHING ASST_MS	95,294	95,294	120,768	25,474	26.73%
2250-158-07-0018	SALARIES TEACHING ASST_HS	177,755	177,755	378,280	200,525	112.81%
2250-160-00-0018	SUPPORT STAFF SALARIES	172,054	172,054	178,091	6,037	3.51%
Notes: This code covers clerical staff that assists in the operation of the CPSE/CSE office.						
2250-200-00-0018	INSTRUCTIONAL EQUIPMENT	4,000	2,000	3,000	-1,000	-25.00%
Notes: Funds are provided to purchase specialized equipment as per students' Individual Educational Plans.						
2250-411-00-0018	MEMBERSHIPS	800	1,000	1,030	230	28.75%
Notes: Funds are allocated for membership fees or payment for attendance at special events.						
2250-418-00-0018	PROF & TECH SERVICES	4,000	2,800	1,000	-3,000	-75.00%
Notes: This code covers the cost of Impartial Hearing Officers as required by Commissioner's Regulation Part 200 to hear parental appeals to classification and placement of children with special needs.						
2250-420-00-0018	CONSULTANTS	65,800	83,917	60,000	-5,800	-8.81%
2250-430-00-0018	CONTRACTUAL SERVICES	102,960	163,935	182,548	79,588	77.30%
2250-431-00-0018	ABA SERVICES	88,000	90,655	125,000	37,000	42.05%
2250-432-00-0018	NURSING SERVICES	120,000	120,000	90,000	-30,000	-25.00%
2250-433-00-0018	HOSPITAL TUTORING	18,400	29,663	26,200	7,800	42.39%
2250-434-00-0018	OT & PT SERVICES	144,000	360,619	284,000	140,000	97.22%
2250-435-00-0018	IMPARTL HEARING/SETTLEMTS	351,200	198,471	489,000	137,800	39.24%
2250-436-00-0018	COUNTY MAINTENANCE	104,000	266,347	280,000	176,000	169.23%

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Fund: A GENERAL FUND

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2250 Prog for Students w/ Disabilities						
2250-437-00-0018	RESIDENTIAL TUITION Notes: The codes listed above provide funding for contracted services required by individual education plans for our special education students such as contracted applied behavioral services for autistic students, psychiatric consultations, registered nursing services, occupational and physical therapy, hospital tutoring, and a portion of the maintenance costs for residential placements.	232,400	364,060	300,000	67,600	29.09%
2250-446-00-0018	DIR SP ED TRAVEL & CONF Notes: Funds are provided for the Director of Special Education to attend professional development workshops and for mileage reimbursement.	4,000	4,000	2,000	-2,000	-50.00%
2250-447-00-0018	TRAVEL & CONFERENCES	1,200	4,680	1,200	0	0.00%
2250-447-00-0035	TRAVEL & CONF PSYCHOLOG	4,500	1,200	4,500	0	0.00%
2250-447-00-0039	TRAVEL & CONF SPEECH Notes: Funds are included in these three codes for staff attendance at Special Education workshops and conferences.	1,200	1,200	1,200	0	0.00%
2250-450-00-0018	SPECIAL ED SUPPLIES/MAT	17,400	19,828	17,400	0	0.00%
2250-450-00-0035	SUPP/MATERIALS PSYCH	16,800	16,800	16,800	0	0.00%
2250-450-00-0039	SUPP/MATERIAL SPEECH/HEAR	6,960	7,059	6,960	0	0.00%
2250-450-03-0018	SPECIAL ED SUPP/MAT - VC	1,610	1,697	1,610	0	0.00%
2250-450-04-0018	SPECIAL ED SUPP/MAT - LIB	1,365	1,149	1,365	0	0.00%
2250-450-05-0018	SPECIAL ED SUPP/MAT - UN	1,995	2,068	1,995	0	0.00%
2250-450-06-0018	SPECIAL ED SUPP/MAT - MS	3,640	3,668	3,640	0	0.00%
2250-450-07-0018	SPECIAL ED SUPP/MAT - HS Notes: Funds are provided in these codes to purchase instructional supplies, materials and evaluation instruments for the District's special education program and to support the District offices of special education and pupil personnel services.	5,145	5,475	5,145	0	0.00%
2250-471-00-0018	TUITION PUBLIC SCHOOLS Notes: Education Law 4402.2b requires the School District to pay tuition to schools with whom it contracts for the education of District children with special needs. The funds in this category cover tuition costs for contracting with State approved schools.	424,000	535,586	632,343	208,343	49.14%
2250-480-03-0018	TEXTBOOKS - VC	1,840	1,840	1,932	92	5.00%
2250-480-04-0018	TEXTBOOKS - LIB	1,560	0	1,716	156	10.00%
2250-480-05-0018	TEXTBOOKS - UN	2,280	2,280	2,394	114	5.00%
2250-480-06-0018	TEXTBOOKS - MS	4,160	4,160	2,000	-2,160	-51.92%
2250-480-07-0018	TEXTBOOKS - HS Notes: Funds are provided in these codes for the purchase of textbooks and workbooks for the individualized needs of our special education students. General education textbooks are purchased from the regular education program codes (2110.480).	5,880	5,880	6,000	120	2.04%
2250-490-00-0087	BOCES MICROFILM Notes: Funds are allocated to microfilm student records.	2,000	2,500	0	-2,000	-100.00%
2250-490-00-0089	BOCES SPEC ED Notes: This item covers the cost of students with special needs who attend special education programs at BOCES.	5,298,610	5,461,103	5,613,000	314,390	5.93%
2250-490-11-0089	BOCES SPECIAL ED-OTHER Notes: This code covers the cost of special education programs provided to our students through Southern Westchester BOCES.	370,916	430,161	250,000	-120,916	-32.60%
2250 Function Subtotal		14,813,802	15,596,982	16,916,926	2,103,124	14.20%
2259 Prog for English Language Learners						

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Fund: A GENERAL FUND

Budget Account	Description	2024-2025 Adopted Budget	2024-2025 Revised Budget	2025-2026 Proposed Budget	Dollar Change	Percent Change
2259 Prog for English Language Learners						
2259-120-03-0000	ELL SALARIES INSTR K-3	77,344	67,944	88,897	11,553	14.94%
2259-120-04-0000	ELL SALARIES INSTR K-3	65,173	74,573	79,212	14,039	21.54%
2259-121-03-0000	ELL SALARIES INSTR 4-6	132,905	132,905	123,906	-8,999	-6.77%
2259-121-04-0000	ELL SALARIES INSTR 4-6	203,635	195,635	297,161	93,526	45.93%
2259-121-05-0000	ELL SALARIES INSTR 4-6	103,956	111,956	118,822	14,866	14.30%
2259-130-06-0000	ELL SALARIES INSTR 7-12	594,688	594,688	538,761	-55,927	-9.40%
2259-130-07-0000	ELL SALARIES INSTR 7-12	327,327	327,327	364,816	37,489	11.45%
2259-450-00-0023	MATERIALS & SUPPLIES	7,200	9,700	7,920	720	10.00%
	Notes: The NYS Education Department changed the format for coding programs for English language learners expenditures. ELL expenditures were formerly coded under general instruction.					
2259-480-00-0023	Textbooks - ENL	8,000	8,737	8,800	800	10.00%
2259 Function Subtotal		1,520,228	1,523,465	1,628,295	108,067	7.11%
2280 Occupational Education(Grades 9-12)						
2280-490-00-0000	BOCES OCCUPATIONAL EDUC	416,502	429,885	437,641	21,139	5.08%
	Notes: This covers expenses for occupational education. Students participate in areas such as auto body and fender repair, cosmetology, practical nursing, and food service.					
2280 Function Subtotal		416,502	429,885	437,641	21,139	5.08%
2330 Teaching-Special Schools						
2330-139-00-0000	SUMMER SCHOOL K-6	8,000	93,500	25,000	17,000	212.50%
	Notes: Funding is provided to cover the cost of salaries for an elementary and sixth grade summer reading program as an extension of our school-year program.					
2330-157-06-0000	MS-WALDRON AFTER SCHOOL	6,000	6,000	6,180	180	3.00%
	Notes: This code covers the cost of salaries for a community based program to provide after-school academic support to our middle school students.					
2330-158-00-0000	STARS ELEM BEFORE SCHOOL	23,084	23,084	25,000	1,916	8.30%
	Notes: This is a program designed for grades 3-5 to address specific instructional needs in reading and math.					
2330-158-07-0000	ALTERNATIVE HS SALARIES	167,332	177,432	187,964	20,632	12.33%
	Notes: This code covers the cost of the Alternative High School program held at Hilltop. This program provides credit recovery courses leading to a diploma as an alternative for students who are otherwise at risk of dropping out.					
2330-159-06-0000	MS HOMEWORK CLUB	16,100	16,100	16,500	400	2.48%
	Notes: The Program for Success is an after school activity designed as part of the District's Academic Intervention Plan. Students who meet the AIS criteria in any academic area may attend to receive structure and support in completing their assignments.					
2330-159-07-0000	HS HOMEWORK CLUB	1,300	1,300	1,300	0	0.00%
	Notes: Funds in this code support an after school homework program to assist students who are taking challenging coursework or who are struggling.					
2330-160-00-0000	FAMILY RES CTR/COMM LIAS	124,529	124,529	132,468	7,939	6.38%
	Notes: This code covers the salaries of our Family Resource Center Coordinators, our Community Liaisons, and our Coordinator of Alcohol & Substance Abuse & Awareness. These positions provide community outreach and assistance to families who live in our community. The reduction in this code is reflective of the transition to Rockland BOCES for a portion of our FRC services.					
2330-160-06-0000	FAMILY RES CTR/COM LIA_MS	33,920	33,920	33,920	0	0.00%

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Budget Account	Description	2024-2025 Adopted Budget	2024-2025 Revised Budget	2025-2026 Proposed Budget	Dollar Change	Percent Change
2330 Teaching-Special Schools						
2330-160-07-0000	FAMILY RES CTR/COM LIA_HS	33,000	33,000	33,990	990	3.00%
2330-400-00-0000	NYACK BASICS	65,000	48,600	65,000	0	0.00%
	Notes: This code covers consulting services for the Nyack BASICS Campaign. BASICS is an early childhood parenting and caregiving support program. The mission is to mobilize existing social and organizational networks to embed the five evidence-based parenting practices in the daily interactions of the child and caregiver to build solid developmental foundations so students entering kindergarten are prepared to learn.					
2330-430-00-0000	Community After School	130,000	130,000	130,000	0	0.00%
2330-440-06-0000	SUBSTANCE AWARE-MS CONTR	0	0	800	800	****.***%
2330-440-07-0000	SUBSTANCE AWARE-HS CONTR	1,360	1,405	1,400	40	2.94%
	Notes: Funds are provided for assembly presentations on substance abuse awareness and prevention.					
2330-450-00-0000	SUPPLIES - STARS	400	400	500	100	25.00%
2330-450-00-0051	FAMILY RES CTR-HOME PROGR	400	700	800	400	100.00%
2330-450-03-0051	FAMILY RESOURCE CTR - VC	400	1,973	620	220	55.00%
2330-450-04-0051	FAMILY RESOURCE CTR - LIB	400	1,600	440	40	10.00%
2330-450-05-0051	FAMILY RESOURCE CTR - UN	400	1,674	420	20	5.00%
2330-450-06-0000	SUMMER SCH SUPPLIES	0	0	500	500	****.***%
2330-450-06-0051	FAMILY RESOURCE CTR - MS	400	1,902	600	200	50.00%
	Notes: Funding is provided in this code for supplies & materials to support the STARS program, summer school and our Family Resource Centers.					
2330-450-07-0000	SUPPLIES-HS FRESH START	800	800	800	0	0.00%
	Notes: Funds are provided for the Fresh Start alternative High School program.					
2330-451-06-0000	SUPPLIES-MS MENTOR PROGR	4,000	4,000	4,000	0	0.00%
	Notes: This line item supports the Middle School student mentoring program.					
2330-451-07-0000	SUPPLIES-HS MENTOR PROGR	800	800	800	0	0.00%
	Notes: Funds budgeted here are for the High School mentoring program called PROMISE (Promoting Resources and Opportunities to Motivate and Inspire Students to Excel). The program is designed to assist students who are at-risk, who are having difficulty with language or reading, or who may be facing challenges at home.					
2330-452-06-0000	MS-WALDR/NYA CTR SUPPLIES	400	400	0	-400	-100.00%
	Notes: Funds are budgeted to cover the cost of supplies for the community center program.					
2330-454-00-0000	SUPPLIES-PROJECT CONNECT	600	600	0	-600	-100.00%
	Notes: This code covers the cost of supplies for the Project Connect Program. Project Connect provides tutoring and counseling services to students who are on out-of-school suspension.					
2330-455-00-0000	SUPPLIES-SUMMER MUSIC	2,000	2,382	8,000	6,000	300.00%
	Notes: The summer music program is a self-sustaining program as parents/guardians pay tuition to provide their children with additional instruction during the summer. A portion of this program is support by the American Rescue Plan (ARP) grant.					
2330-458-07-0000	SUBSTANCE AWARE-HS SUPPL	1,400	1,400	1,400	0	0.00%
	Notes: Funds are provided to purchase supplies and materials for our substance awareness and prevention program.					
2330-459-00-0000	SUPPLIES-BASICS	400	400	13,500	13,100	3275.00%
	Notes: Funds in this line are allocated to purchase supplies and books to support the Nyack Basics program.					
2330-490-00-0000	BOCES FRC & PARENT CHILD	347,885	347,885	389,340	41,455	11.92%
	Notes: This code supports the Parent Child Plus program as well as our elementary level Family Resource Center staff newly contracted through BOCES during the 2021-22 school year. Additional funds have been included in this code to increase the contractual hours of the FRC staff for family evening events.					

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Budget Account	Description	2024-2025 Adopted Budget	2024-2025 Revised Budget	2025-2026 Proposed Budget	Dollar Change	Percent Change
2330 Teaching-Special Schools						
2330-490-00-0092	BOCES 225 COURSES	52,000	72,000	73,134	21,134	40.64%
	Notes: This category covers the cost of high school and middle school students attending the summer school program at BOCES.					
2330 Function Subtotal		1,022,310	1,127,786	1,154,376	132,066	12.92%
2610 School Library & AV						
2610-151-03-0031	SALARIES LIBRARIANS_VC	119,707	120,794	124,398	4,691	3.92%
2610-151-04-0031	SALARIES LIBRARIANS_LIB	121,260	122,448	126,121	4,861	4.01%
2610-151-05-0031	SALARIES LIBRARIANS_UN	98,130	99,092	105,357	7,227	7.36%
2610-151-06-0031	SALARIES LIBRARIANS_MS	111,907	103,570	108,019	-3,888	-3.47%
2610-151-07-0031	SALARIES LIBRARIANS_HS	92,781	97,881	104,419	11,638	12.54%
2610-164-03-0031	SUPPORT STAFF SALARIES_VC	20,676	20,676	18,866	-1,810	-8.75%
2610-164-04-0031	SUPPORT STAFF SALARIES_LB	19,251	19,251	19,251	0	0.00%
2610-164-05-0031	SUPPORT STAFF SALARIES_UN	19,251	19,251	19,251	0	0.00%
2610-164-06-0031	SUPPORT STAFF SALARIES_MS	36,901	36,901	38,373	1,472	3.99%
2610-164-07-0031	SUPPORT STAFF SALARIES_HS	40,034	40,034	37,731	-2,303	-5.75%
2610-418-06-0031	PROFESSIONAL&TECH SVCS-MS	1,000	1,000	1,000	0	0.00%
2610-418-07-0031	PROFESSIONAL&TECH SVCS-HS	300	288	300	0	0.00%
	Notes: Funds in these categories are provided to rebind library books and textbooks in the Middle and High School.					
2610-422-07-0031	ANNL ON-LINE MTNCE LIB-HS	3,750	3,750	3,800	50	1.33%
	Notes: These funds provide for the on-line support of our library system.					
2610-425-07-0031	LIBR MEMBERSHIP DUES - HS	500	25	600	100	20.00%
	Notes: Funds are allocated to provide library membership with other library services.					
2610-435-00-0057	VIDEO PRODUCTIONS	800	800	800	0	0.00%
	Notes: Funds are provided to support district-wide media needs.					
2610-450-00-0057	SUPP/MATERIALS AV	29,600	126,180	30,000	400	1.35%
2610-450-03-0031	SUPP/MATLS LIBRARY - VC	953	949	101	-852	-89.40%
2610-450-03-0057	SUPP/MATERIALS AV - VC	2,286	2,286	900	-1,386	-60.63%
2610-450-04-0031	SUPP/MATLS LIBRARY - LIB	1,165	1,239	1,282	117	10.04%
2610-450-04-0057	SUPP/MATERIALS AV - LIB	2,796	2,796	3,076	280	10.01%
2610-450-05-0031	SUPP/MATLS LIBRARY - UN	995	1,085	1,045	50	5.03%
2610-450-05-0057	SUPP/MATERIALS AV - UN	2,388	2,388	757	-1,631	-68.30%
2610-450-06-0031	SUPP/MATLS LIBRARY - MS	1,603	1,903	1,600	-3	-0.19%
2610-450-06-0057	SUPP/MATERIALS AV - MS	3,846	3,846	4,000	154	4.00%
2610-450-07-0031	SUPP/MATLS LIBRARY - HS	1,854	1,959	2,500	646	34.84%
2610-450-07-0057	SUPP/MATERIALS AV - HS	5,562	3,167	5,500	-62	-1.11%
	Notes: This category covers both our library supplies and our audio visual supplies.					
2610-482-03-0031	PERIODICALS - VC	895	257	940	45	5.03%
2610-482-04-0031	PERIODICALS - LIB	1,095	1,095	1,205	110	10.05%

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Budget Account	Description	2024-2025 Adopted Budget	2024-2025 Revised Budget	2025-2026 Proposed Budget	Dollar Change	Percent Change
2610 School Library & AV						
2610-482-05-0031	PERIODICALS - UN	935	935	500	-435	-46.52%
2610-482-06-0031	PERIODICALS - MS	1,923	0	2,000	77	4.00%
2610-482-07-0031	PERIODICALS - HS	5,099	5,547	5,100	1	0.02%
	Notes: Periodicals, magazines, newspapers and other subscriptions are purchased for our libraries.					
2610-483-03-0031	LIBRARY BOOKS - VC	8,382	10,482	4,801	-3,581	-42.72%
2610-483-04-0031	LIBRARY BOOKS - LIB	10,252	10,944	7,277	-2,975	-29.02%
2610-483-05-0031	LIBRARY BOOKS - UN	8,756	8,756	5,194	-3,562	-40.68%
2610-483-06-0031	LIBRARY BOOKS - MS	14,102	18,513	10,000	-4,102	-29.09%
2610-483-07-0031	LIBRARY BOOKS - HS	25,956	26,056	26,000	44	0.17%
2610-490-00-0095	BOCES LIBRARY NETWORK	0	1,533	0	0	0.00%
	Notes: These funds are allocated for BOCES Services - Our Library Network is linked through BOCES.					
2610 Function Subtotal		816,691	917,677	822,064	5,373	0.66%
2630 Computer Assisted Instruction						
2630-151-00-0043	TECH/INTEGR SPEC/LIAISON	125,539	125,539	134,388	8,849	7.05%
	Notes: This code supports salaries of the instructional technology program staff in our schools.					
2630-151-03-0043	TECH/INTEGR SPEC/LIAIS_VC	5,000	5,000	5,000	0	0.00%
2630-151-04-0043	TECH/INTEGR SPEC/LIAIS_LB	5,000	5,000	5,000	0	0.00%
2630-151-05-0043	TECH/INTEGR SPEC/LIAIS_UN	5,000	5,000	5,000	0	0.00%
2630-151-06-0043	TECH/INTEGR SPEC/LIAIS_MS	5,000	5,000	5,000	0	0.00%
2630-151-07-0043	TECH/INTEGR SPEC/LIAIS_HS	10,000	10,000	10,000	0	0.00%
2630-200-00-0040	COMPUTER EQUIPMENT	398,400	638,481	901,950	503,550	126.39%
	Notes: This allocation provides funding for the purchase of instructional computer hardware, classroom presentation devices, wireless access points, network drops, switches, chrome books, tablets, printers and other technology devices needed to support the educational program.					
2630-220-00-0040	HARDWARE-STATE AIDED	26,000	26,000	26,000	0	0.00%
	Notes: This code is used for the purchase of instructional technology. Expenditures in this code are offset by Hardware & Technology State Aid.					
2630-430-00-0040	CONTRACTUAL SERVICES	192,080	936,826	770,866	578,786	301.33%
	Notes: Funds in this code cover the services provided by our technology consulting firm EduTek Ltd. including three on-site engineers, MIS systems administration, maintenance, project management and consulting. Annual fees, licenses, internet support, E-Rate Exchange, instructional software support, etc. are also included in this code.					
2630-450-00-0040	SUPPLIES/MATERIALS	62,340	63,519	73,250	10,910	17.50%
2630-450-03-0040	SUPPLIES/MATERIALS - VC	1,905	1,905	2,000	95	4.99%
2630-450-04-0040	SUPPLIES/MATERIALS - LIB	2,330	958	2,563	233	10.00%
2630-450-05-0040	SUPPLIES/MATERIALS - UN	1,990	1,990	2,090	100	5.03%
2630-450-06-0040	SUPPLIES/MATERIALS - MS	3,205	3,205	3,300	95	2.96%
2630-450-07-0040	SUPPLIES/MATERIALS - HS	12,051	13,902	12,000	-51	-0.42%
	Notes: Funds are allocated in these codes for computer and printer supplies district-wide.					
2630-461-00-0040	SOFTWARE DISTRICT	321,161	403,402	437,126	115,965	36.11%
2630-461-07-0018	SOFTWARE-FRESH START	0	13,725	15,000	15,000	****.***%
2630-490-00-0040	BOCES E-Rate & Contract	1,374,087	679,188	269,975	-1,104,112	-80.35%

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2630 Computer Assisted Instruction						
2630-490-00-0096	BOCES COMPUTER ASST INST Notes: These funds are used for a variety of programs such as language arts, math, science, business, research and ESL. Additional funds were added to cover the cost of increasing our internet bandwidth.	0	73	0	0	0.00%
2630-490-11-0095	BOCES E-CHALK Notes: This code covers the cost of web-hosting for the student, parent, and teacher which supports the integration of technology into the curriculum.	0	8,132	0	0	0.00%
2630-490-11-0096	BOCES COMPUTER ASST INST Notes: These funds support a variety of software packages through BOCES used in the educational program including a new data dashboard service.	763,730	755,391	938,550	174,820	22.89%
2630 Function Subtotal		3,314,818	3,702,236	3,619,058	304,240	9.18%
2810 Guidance-Regular School						
2810-151-03-0035	SALARIES CERTIFIED_VC	115,553	118,358	167,135	51,582	44.64%
2810-151-04-0035	SALARIES CERTIFIED_LIB	97,910	100,136	189,416	91,506	93.46%
2810-151-05-0035	SALARIES CERTIFIED_UN	113,122	120,797	162,904	49,782	44.01%
2810-151-06-0035	SALARIES CERTIFIED_MS	397,983	408,956	425,234	27,251	6.85%
2810-151-07-0035	SALARIES CERTIFIED_HS	681,706	658,027	677,178	-4,528	-0.66%
2810-152-00-0035	SALARIES INSTR SUMMER Notes: Funds are provided for up to ten days of summer work for secondary guidance counselors.	50,000	50,000	60,000	10,000	20.00%
2810-164-00-0035	SUPPORT STAFF SALARIES Notes: This allocation includes the salaries of the clerical staff assigned to the guidance departments at the High School and the Middle School.	19,575	19,575	20,000	425	2.17%
2810-164-06-0035	SUPPORT STAFF SALARIES_MS	87,467	87,467	90,845	3,378	3.86%
2810-164-07-0035	SUPPORT STAFF SALARIES_HS	119,578	119,578	125,500	5,922	4.95%
2810-450-00-0035	SUPPLIES/MATERIALS	400	400	1,250	850	212.50%
2810-450-06-0035	SUPPLIES/MATERIALS - MS	2,400	3,783	9,500	7,100	295.83%
2810-450-07-0035	SUPPLIES/MATERIALS - HS Notes: The monies allocated in these codes are earmarked for the purchase of office supplies and duplicating materials used for pupil records and transcripts. Specialized guidance and career materials as well as computer supplies are also purchased with these funds.	7,200	7,429	18,420	11,220	155.83%
2810-451-00-0035	SUBSTANCE PREVENTION Notes: Funds are allocated for a substance prevention program.	3,280	3,280	3,200	-80	-2.44%
2810-490-00-0087	BOCES MICROFILM Notes: Funds are provided to contract with BOCES to microfilm and digitize permanent student records of graduating students.	7,600	7,819	2,500	-5,100	-67.11%
2810 Function Subtotal		1,703,774	1,705,605	1,953,082	249,308	14.63%
2815 Health Services						
2815-142-00-0036	SALARIES NURSE SUBS Notes: These funds are allocated for substitute nurses who provide coverage when nurses are absent.	20,000	20,000	0	-20,000	-100.00%
2815-163-00-0036	SALARIES OVERTIME Notes: Funds are included for extra hours for nurses to respond to emergencies (such as a bus accident or student injury at the end of the school day) and for sports physicals.	20,000	20,000	20,600	600	3.00%
2815-166-00-0036	SALARIES NURSES/AIDES	98,443	95,443	97,929	-514	-0.52%

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2815 Health Services						
	Notes: This code provides for the salaries of six (6) registered nurses and three (3) Health Aides. The Registered Nurses and Health Aides provide coverage for the District's public and one non-public school.					
2815-166-03-0036	SALARIES NURSES/AIDES_VC	87,412	101,217	103,149	15,737	18.00%
2815-166-04-0036	SALARIES NURSES/AIDES_LIB	81,876	99,317	101,249	19,373	23.66%
2815-166-05-0036	SALARIES NURSES/AIDES_UN	81,876	98,717	100,649	18,773	22.93%
2815-166-06-0036	SALARIES NURSES/AIDES_MS	109,015	116,618	124,915	15,900	14.59%
2815-166-07-0036	SALARIES NURSES/AIDES_HS	85,143	115,240	123,249	38,106	44.76%
2815-200-00-0036	EQUIPMENT	1,000	1,000	1,000	0	0.00%
	Notes: Funds are allocated to purchase equipment for nurses' offices.					
2815-418-00-0036	PHYSICIAN SERVICES	35,000	35,000	35,000	0	0.00%
	Notes: Physicians provide required student physical examinations and when necessary, provide interscholastic game coverage.					
2815-420-00-0036	CONSULTANTS	800	800	900	100	12.50%
	Notes: This category covers physician's fees for medical exams that must be performed at the physician's office.					
2815-427-00-0036	EQUIPMENT REPAIR	800	800	800	0	0.00%
	Notes: This category covers repair of equipment in the health offices.					
2815-430-00-0036	HEALTH SVCS OTHER DIST	116,000	150,010	117,060	1,060	0.91%
	Notes: Funds are provided here to cover the cost of health services given to resident students who attend out of District private and parochial schools.					
2815-450-00-0036	SUPPLIES/MATERIALS	8,000	9,176	8,000	0	0.00%
	Notes: Funds are included here to purchase first aid materials such as bandages, dressings, cotton and cotton balls, ice packs, alcohol, and uritix (used in sports physicals).					
2815 Function Subtotal		745,365	863,338	834,500	89,135	11.96%
2825 Social Work Services						
2825-151-03-0000	SALARIES CERTIFIED_VC	129,757	107,486	141,937	12,180	9.39%
2825-151-04-0000	SALARIES CERTIFIED_LB	86,894	89,501	95,481	8,587	9.88%
2825-151-05-0000	SALARIES CERTIFIED_UN	115,965	119,444	124,564	8,599	7.42%
2825-151-06-0000	SALARIES CERTIFIED_MS	131,608	131,608	142,165	10,557	8.02%
2825-151-07-0000	SALARIES CERTIFIED_HS	206,159	222,344	226,036	19,877	9.64%
2825-152-00-0000	SALARIES SUMMER	600	600	600	0	0.00%
	Notes: Funds are provided for work related to the Committee on Special Education meetings.					
2825-447-00-0000	TRAVEL	400	400	400	0	0.00%
	Notes: Funds are provided for social workers to attend conferences and workshops.					
2825-450-00-0000	SUPPLIES/MATERIALS	402	402	402	0	0.00%
	Notes: Items in this category include stationery, forms and general supplies.					
2825 Function Subtotal		671,785	671,785	731,585	59,800	8.90%
2850 Co-Curricular Activities						
2850-151-00-0050	SALARIES CERTIFIED	185,000	185,000	185,000	0	0.00%
	Notes: Included in this code are salaries of personnel who serve as advisors for co-curricular clubs at the High School and Middle School.					

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2850 Co-Curricular Activities						
2850-152-06-0050	SALARIES-MS DRAMA Notes: This code covers the salaries for the Middle School drama productions.	6,625	9,400	6,625	0	0.00%
2850-152-07-0050	SALARIES-HS DRAMA Notes: This code covers the cost of salaries for the High School drama productions.	5,000	5,000	5,000	0	0.00%
2850-411-06-0050	STUDENT PARTICIPATION-MS	2,400	2,586	2,600	200	8.33%
2850-411-07-0050	STUDENT PARTICIPATION-HS Notes: These categories cover the cost of sending students to the Math League and the New York State Music Competition and student attendance at the G.O. Leaders' Conference in Albany. This funding also supports the partial cost of students attending sports and academic dinners.	8,000	8,194	8,000	0	0.00%
2850-412-07-0050	STUD PARTIC-AUTH SCIENCE Notes: This code covers registration fees for student participation in Authentic Science events.	80	240	700	620	775.00%
2850-413-07-0050	STUDENT PARTIC-MUSIC PROG Notes: This code covers the cost of student participation in Rockland County Music Educators Association (RCMEA), Junior All-County Festival and New York State School Music Association Majors Festival (NYSSMA).	4,000	4,050	4,000	0	0.00%
2850-417-07-0050	CO-CURRIC ACTIVITIES - HS Notes: Monies are used in this category to subsidize High School student publications and the yearbook.	400	400	400	0	0.00%
2850-418-03-0050	ASSEMBLIES & LECTURES-VC	500	1,142	1,125	625	125.00%
2850-418-03-0052	ACCOMPANISTS - VC	0	1,075	0	0	0.00%
2850-418-04-0050	ASSEMBLIES & LECTURES-LIB	1,000	0	1,100	100	10.00%
2850-418-04-0052	ACCOMPANISTS - LIB	0	860	0	0	0.00%
2850-418-05-0050	ASSEMBLIES & LECTURES-UN	800	800	1,640	840	105.00%
2850-418-05-0052	ACCOMPANISTS - UN	0	860	0	0	0.00%
2850-418-06-0050	ASSEMBLIES & LECTURES-MS	1,600	1,100	3,600	2,000	125.00%
2850-418-06-0052	ACCOMPANISTS - MS	1,000	0	1,000	0	0.00%
2850-418-07-0050	ASSEMBLIES & LECTURES-HS	0	2,500	2,500	2,500	****.***%
2850-418-07-0052	ACCOMPANISTS - HS Notes: These codes cover the cost of speakers and accompanists at assembly programs and concerts.	1,000	1,500	1,000	0	0.00%
2850-442-06-0050	CO-CURRICULAR DRAMA - MS Notes: This code is used to cover the cost of tickets, payment of royalties, and purchase of scripts, props and costumes for the Middle School productions.	19,567	9,970	21,000	1,433	7.32%
2850-442-07-0050	CO-CURRICULAR DRAMA - HS Notes: This code covers the cost of tickets, payment of royalties, and purchase of scripts and costumes for the High School productions.	54,500	31,550	60,000	5,500	10.09%
2850-450-00-0050	MARCHING BAND SUPPLIES Notes: This code covers supplies for the marching band as well as meals for students when traveling as part of the marching band.	9,900	12,232	400	-9,500	-95.96%
2850-450-07-0050	SUPPLIES/MATERIALS - HS Notes: This allocation provides materials and supplies required for co-curricular programs in the high school.	4,000	4,712	4,000	0	0.00%
2850-490-00-0058	BOCES ARTS & EDUCATION Notes: The Artists-in-Residence program provides for poets in the school, resident artists, visiting artists, and staff development for enhancing arts in the general curriculum.	74,000	109,267	100,000	26,000	35.14%
2850 Function Subtotal		379,372	392,438	409,690	30,318	7.99%

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2855 Interscholastic Athletics						
2855-151-00-0051	SALARIES INST CERTIFIED Notes: This item includes the salaries of coaches and assistant coaches for the varsity, junior varsity, and middle school interscholastic sports.	541,172	516,172	566,639	25,467	4.71%
2855-160-00-0051	SALARIES SUPERVISION Notes: This covers the expense of ticket takers, scorekeepers, and supervision at games.	50,210	75,210	54,650	4,440	8.84%
2855-165-00-0051	SUPPORT STAFF SALARIES Notes: A certified athletic trainer provides services for athletic teams district-wide.	92,042	92,042	94,653	2,611	2.84%
2855-200-00-0051	EQUIPMENT Notes: Funds are included here for the replacement of worn-out athletic equipment such as wall pads, wrestling mats, windscreens, scorer tables, etc.	15,000	67,734	15,000	0	0.00%
2855-418-00-0051	GAME OFFICIALS Notes: This item covers the payment of officials at athletic contests. These include officials for scrimmages, scorekeepers, and timers required at each athletic event. They are required by guidelines and rules governing these activities.	9,490	9,490	9,855	365	3.85%
2855-425-00-0051	MEMBERSHIP DUES Notes: This item provides the funds for fees and dues required for payment to the Rockland County Public School Athletic League (RCPSAL); Section One Council; New York State Public High School Athletic Association; New York State Association for Health, Physical Education, Recreation and Dance; charges for the coordination of officials; and entry fees.	60,100	60,100	68,300	8,200	13.64%
2855-427-00-0051	UNIFORM RECONDITIONING Notes: Funds are allocated to have sports equipment cleaned, sanitized and recertified.	25,300	26,300	27,300	2,000	7.91%
2855-430-00-0051	CONTRACT SERVICE Notes: Funds are provided for contractual services for the interscholastic athletic program.	26,360	38,885	26,360	0	0.00%
2855-431-00-0051	RENTAL OF FACILITIES Notes: This item covers costs of renting outside facilities for the interscholastic athletics program.	48,700	35,955	49,375	675	1.39%
2855-447-00-0051	TRAVEL Notes: These funds cover the mileage costs incurred by our representatives to various athletic association meetings. Funds are also provided to cover the expenses of District coaches accompanying students to tournaments at the intersectional and State levels.	7,800	7,800	7,800	0	0.00%
2855-450-00-0051	SUPPLIES/MATERIALS Notes: This code covers supplies to run the interscholastic program such as uniforms, protective equipment, bats, balls, etc.	63,775	83,120	65,779	2,004	3.14%
2855-451-00-0051	SUPPLIES-TRAINER Notes: This includes items needed by certified athletic trainers and coaches who care for our athletes.	5,440	3,758	5,500	60	1.10%
2855-490-11-0059	BOCES GAME OFFICIALS Notes: Funds are allocated for the assignment and payment of officials through Southern Westchester BOCES as well as office expenses for the Director of Inter-School Athletics/BOCES. The Section I Athletic Council sets the fee schedule and number of officials required at each event.	113,620	125,400	123,242	9,622	8.47%
2855-491-11-0059	BOCES-HUDL Notes: HUDL is an on-line educational tool that allows coaches to teach plays and concepts by filming and editing games and practices. The video is then shared with their teams so students can observe and improve their skills. Another advantage is that highlight film clips can also be provided to assist in the college recruitment process.	19,600	21,250	20,100	500	2.55%
2855 Function Subtotal		1,078,609	1,163,216	1,134,553	55,944	5.19%
5510 District Transportation Services						
5510-150-00-0052	SALARIES ADMINISTRATIVE Notes: This code represents a portion of the Assistant Superintendent for Finance and Operation's salary for direct supervision of the transportation program.	46,228	46,228	46,350	122	0.26%
5510-160-00-0052	SUPPORT STAFF SALARIES	40,920	112,796	64,048	23,128	56.52%

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5510 District Transportation Services						
	Notes: This code represents the clerical support for working with the bus contractors.					
5510-161-00-0052	BUS MONITORS	13,900	17,400	13,900	0	0.00%
	Notes: This code covers the cost of bus monitors when needed to assist with behavior issues on our school buses or when a student requires assistance due to a medical issue.					
5510-420-00-0052	CONTRACTED SERVICES	35,000	35,376	25,000	-10,000	-28.57%
	Notes: This line item covers the cost of training and professional development workshops relative to safe transportation. This code also covers the annual maintenance on our bus video equipment and consultant services for our transportation database and annual bus routing.					
5510-425-00-0052	MEMBERSHIP DUES	0	225	225	225	****. **%
	Notes: Funds are provided for membership in the New York Association of Pupil Transportation and other regional associations.					
5510-450-00-0052	SUPPLIES/MATERIALS	0	0	1,000	1,000	****. **%
	Notes: Transportation supplies such as bus passes, printer cartridges, etc. are purchased with these funds.					
5510 Function Subtotal		136,048	212,025	150,523	14,475	10.64%
5540 Contract Transportation						
5540-400-00-0052	COMPUTERIZED BUS ROUTING	21,500	28,885	30,000	8,500	39.53%
	Notes: These funds are allocated for annual update and support of the computerized bus routing software.					
5540-415-00-0052	TRANSP CARRIERS	4,550,000	4,709,000	5,730,650	1,180,650	25.95%
	Notes: Funds in this category cover the costs of small and large buses that transport the non-public and public school students to and from school as well as Special Education students to classes operated by BOCES or private placements. We also run mid-day shuttles to transport special education students from non-public schools to our schools to receive services as per their individual education plan.					
5540-416-00-0052	TRANSP SUMMER SCHOOL	86,400	117,397	90,115	3,715	4.30%
	Notes: Funds are allocated for transportation to required summer school programs.					
5540-417-00-0050	MARCHING BAND	20,000	26,300	20,860	860	4.30%
5540-417-00-0052	TRANSP CO-CURRICULAR	43,200	45,295	45,058	1,858	4.30%
5540-417-06-0052	TRANSP PROJECT SEE - MS	17,000	17,000	11,000	-6,000	-35.29%
5540-417-07-0052	TRANS-HS AUTH SCIENCE RES	3,520	3,520	10,500	6,980	198.30%
	Notes: Funds are allocated for co-curricular trips including Marching Band as well as transportation to special instructional programs such as the 5th grade Challenger Center, 6th grade Project SEE, Authentic Science Research competitions and the Hook Mountain program.					
5540-418-00-0050	MUSIC TRIPS	16,200	16,200	16,200	0	0.00%
	Notes: Funds are provided for regional and State music association events.					
5540-422-00-0052	TRANSP FIELD TRIPS	308,800	110,090	250,000	-58,800	-19.04%
5540-422-03-0052	TRANSP FIELD TRIPS - VC	6,934	6,934	7,980	1,046	15.09%
5540-422-04-0052	TRANSP FIELD TRIPS - LIB	8,481	8,481	9,329	848	10.00%
5540-422-05-0052	TRANSP FIELD TRIPS - UN	7,244	7,244	7,606	362	5.00%
5540-422-06-0052	TRANSP FIELD TRIPS - MS	11,666	16,534	15,000	3,334	28.58%
5540-422-07-0052	TRANSP FIELD TRIPS - HS	16,871	18,371	18,000	1,129	6.69%
	Notes: Funds are allocated in these codes for each school to provide field trip transportation to enhance the classroom learning experience.					
5540-423-00-0052	TRANSP ATHLETICS	300,000	300,000	323,744	23,744	7.91%
	Notes: The funds in this category are used to transport students who participate in athletic activities.					
5540 Function Subtotal		5,417,816	5,431,251	6,586,042	1,168,226	21.56%

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Fund: A GENERAL FUND

Budget Account	Description	2024-2025 Adopted Budget	2024-2025 Revised Budget	2025-2026 Proposed Budget	Dollar Change	Percent Change
5581 Transportation from Boces						
5581-490-00-0089	BOCES SPECIAL ED	1,600,000	1,700,245	500,000	-1,100,000	-68.75%
	Notes: Covered here is the cost of transporting students with special needs for whom the District has no program, to classes at BOCES.					
5581-490-11-0089	BOCES SW TRANSPORT	4,080	9,180	5,000	920	22.55%
5581 Function Subtotal		1,604,080	1,709,425	505,000	-1,099,080	-68.52%
9010 State Retirement						
9010-800-00-0000	STATE RETIREMENT-CIVIL	711,210	1,206,541	689,759	-21,451	-3.02%
	Notes: This item covers the cost of the District's contributions for the retirement of our instructional support employees. The cost is based on the payroll of covered employees for the State fiscal year of April 1 through March 31 of the previous year and is paid to the New York State Employees Retirement System.					
9010 Function Subtotal		711,210	1,206,541	689,759	-21,451	-3.02%
9020 Teacher Retirement						
9020-800-00-0000	STATE RETIREMENT TEACHERS	5,073,084	5,073,084	4,460,568	-612,516	-12.07%
	Notes: This item covers the cost of the District's retirement contribution for all certified professional staff membership in the New York State Teachers Retirement System, including administrators, principals, teachers, teaching assistants and substitute teachers. TRS uses a five year rolling average of market rate of return in determining these rates, which holds the potential for an increase in the ensuing budget year.					
9020 Function Subtotal		5,073,084	5,073,084	4,460,568	-612,516	-12.07%
9030 Social Security						
9030-800-00-0000	SOCIAL SECURITY	3,642,629	3,642,629	3,979,584	336,955	9.25%
	Notes: This item covers the estimated cost of the District's contributions for FICA (Social Security). The cost for FICA and Medicare is 7.65% based on each employee's salary. FICA contributions are 6.2% of salary up to the maximum salary cap and Medicare is 1.45% of all salary earned (the salary cap does not apply to Medicare contributions).					
9030 Function Subtotal		3,642,629	3,642,629	3,979,584	336,955	9.25%
9040 Workers' Compensation						
9040-800-00-0000	WORKERS' COMPENSATION	165,000	165,000	162,030	-2,970	-1.80%
	Notes: This is the estimated cost of Worker's Compensation Insurance for the budget year. The District is part of a self-funded Worker's Compensation Program with the other school districts in Rockland County. The premium is based on an actuarial study which analyzes our loss experience, the group's loss experience, and projected payroll costs.					
9040 Function Subtotal		165,000	165,000	162,030	-2,970	-1.80%
9045 Life Insurance						
9045-800-00-0000	LIFE INSURANCE	36,000	39,081	36,000	0	0.00%
	Notes: Premiums for life insurance paid by the District on employees are included per negotiated agreements.					
9045 Function Subtotal		36,000	39,081	36,000	0	0.00%
9050 Unemployment Insurance						

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9050 Unemployment Insurance						
9050-800-00-0000	UNEMPLOYMENT INSURANCE	24,000	24,000	24,000	0	0.00%
	Notes: On July 1, 1978, the District became liable for unemployment insurance. The District chose to reimburse the unemployment service for actual payments to employees. Statements are received quarterly from the New York State Unemployment Insurance Fund listing claimants.					
	9050 Function Subtotal	24,000	24,000	24,000	0	0.00%
9055 Disability Insurance						
9055-800-00-0000	LONG TERM DISABILITY	700	1,448	700	0	0.00%
	Notes: Premiums for disability coverage on District administrators and maintenance employees are charged here.					
	9055 Function Subtotal	700	1,448	700	0	0.00%
9060 Hospital, Medical, Dental Insurance						
9060-150-00-0000	HEALTH INSURANCE REBATE	450,000	450,000	450,000	0	0.00%
9060-800-00-0000	NYS EMPL HEALTH	15,062,207	14,347,106	15,662,920	600,713	3.99%
	Notes: This code covers the District's share for hospital and medical insurance and a prescription plan through the NYS Health Insurance Plan. An Excess Medical Coverage Policy with Optical Rider for employees is also covered under the Health Plan. The cost of the health insurance rebate for employees who are eligible to opt out of our plan is also covered here as well as Medicare Part B reimbursement as required by NYSHIP. The cost is offset by employee contributions toward their health insurance, which is made through payroll deductions.					
9060-802-00-0000	MEDICARE REIMBURSEMENT	1,111,000	1,111,000	1,180,000	69,000	6.21%
9060-803-00-0000	EXCESS MAJOR MEDICAL	110,000	110,000	80,000	-30,000	-27.27%
9060-804-00-0000	DENTAL INSURANCE	525,000	561,365	525,000	0	0.00%
9060-806-00-0000	CASH RECEIPTS & PAYROLL	-1,407,401	-1,407,401	-1,923,737	-516,336	36.69%
9060-807-00-0000	Affordable Care Act Fees	5,500	5,500	8,000	2,500	45.45%
	9060 Function Subtotal	15,856,306	15,177,570	15,982,183	125,877	0.79%
9089 Other (specify)						
9089-801-00-0000	NON ELECTIVE	10,000	10,000	10,000	0	0.00%
	Notes: This code covers contractual non-elective payments.					
	9089 Function Subtotal	10,000	10,000	10,000	0	0.00%
9090 Flexible Benefits						
9090-800-00-0000	FLEXIBLE BENEFIT	3,700	3,700	3,700	0	0.00%
	Notes: This code covers fees on the employee flex benefits plan.					
	9090 Function Subtotal	3,700	3,700	3,700	0	0.00%
9711 Serial Bonds-School Construction						
9711-610-00-0000	SERIAL BONDS PRINCIPAL	1,225,000	1,225,000	1,285,000	60,000	4.90%
	Notes: This code represents principal payments due on the \$15,705,000 serial bonds issued in June 2019. The bonds were issued in connection with the community approved \$26.4 million capital project bond referendum on October 29, 2013.					

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Budget Account	Description	2024-2025 Adopted Budget	2024-2025 Revised Budget	2025-2026 Proposed Budget	Dollar Change	Percent Change
9711 Serial Bonds-School Construction						
9711-710-00-0000	SERIAL BONDS INTEREST Notes: This code represents interest payments due on the 2019 capital project bond issue.	371,100	371,100	309,850	-61,250	-16.50%
9711 Function Subtotal		1,596,100	1,596,100	1,594,850	-1,250	-0.08%
9785 Installment Purchase Debt						
9785-610-00-0000	IPA PRINCIPAL-EPC Notes: This debt service code represents the principal installment of the energy performance contract for district-wide energy upgrades including installation of solar photovoltaic (PV) arrays.	206,471	206,471	210,786	4,315	2.09%
9785-710-00-0000	IPA INTEREST-EPC Notes: This code represents installment purchase debt interest payments on the district-wide energy performance project.	43,529	43,529	39,214	-4,315	-9.91%
9785 Function Subtotal		250,000	250,000	250,000	0	0.00%
9788 Leases						
9788-610-00-0000	LEASE PRINCIPAL Notes: This code represents GASB87 lease adjustments	35,000	35,000	35,000	0	0.00%
9788-710-00-0000	LEASE INTEREST Notes: This code represents GASB87 lease interest adjustments	1,000	1,000	1,000	0	0.00%
9788 Function Subtotal		36,000	36,000	36,000	0	0.00%
9901 Transfer to Other Funds						
9901-900-00-0000	INTERFUND TSF-SPEC AID Notes: This covers the cost of approximately 20% of the Special Education Summer School program.	130,000	130,000	166,958	36,958	28.43%
9901-901-00-0000	INTERFUND TSF-4201 PLACEM Notes: This represents the local share of tuition costs for special education students who are placed in State supported 4201 schools such as NY School for the Deaf or NY Institute for Special Education.	30,000	30,000	30,000	0	0.00%
9901-902-00-0000	INTERFUND TSF-EXT SCH YR Notes: This represents the local share of the cost to operate our in-District extended school year summer classes for special education students who require a 12 month program.	10,000	10,000	10,000	0	0.00%
9901-904-00-0000	INTERFUND TSF-CM FUND	20,000	20,000	8,754	-11,246	-56.23%
9901 Function Subtotal		190,000	190,000	215,712	25,712	13.53%
9950 Transfer to Capital Fund						
9950-900-00-0000	TRANSFER TO CAPITAL FUND Notes: This code provides a funds for the MS Site Project. The additional cost will be covered through fund balance and reserves, thereby mitigating the impact to the tax levy.	900,000	900,000	700,000	-200,000	-22.22%
9950-901-00-0000	TRANSFER TO CAPITAL FUND Notes: This code provides funding for the necessary replacement of the Hilltop Roof. The additional cost will be covered through fund balance, thereby mitigating the impact to the tax levy.	0	2,805,000	0	0	0.00%
9950-902-00-0000	TRANSFER TO CAPITAL FUND	0	456,000	0	0	0.00%

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Budget Account	Description	2024-2025	2024-2025	2025-2026	Dollar	Percent
		Adopted	Revised	Proposed		
		Budget	Budget	Budget	Change	Change
9950 Transfer to Capital Fund						
	Notes: This code provides funding for the necessary repairs and replacement of boilers for Liberty, Upper Nyack, Administration Building. \$1,750,000 previously approved for the IT building will be re-purposed for this project and the remaining \$950,000 will be covered through fund balance, thereby mitigating the impact to the tax levy.					
9950-903-00-0000	TRANSFER TO CAPITAL FUND	0	72,000	0	0	0.00%
9950-905-00-0000	TRANSFER TO CAPITAL	0	350,000	0	0	0.00%
9950-906-00-0000	TRANSFER TO CAPITAL	0	3,822,200	0	0	0.00%
9950-907-00-0000	Transfer to CAPITAL FUND	0	1,305,800	0	0	0.00%
	9950 Function Subtotal	900,000	9,711,000	700,000	-200,000	-22.22%
Total GENERAL FUND		106,980,786	119,694,681	112,566,367	5,585,581	5.22%