

| CODE                  | Actual Expenditures 2003-04 | Actual Expenditures 2004-05 | Adjusted Budget 2005-06 | Projected Expenditures 2005-06 | Proposed Budget 2006-07 | Budget to Budget \$ Increase |
|-----------------------|-----------------------------|-----------------------------|-------------------------|--------------------------------|-------------------------|------------------------------|
| TOTAL GENERAL SUPPORT | 5,173,692.04                | 5,567,734.15                | 5,559,693.00            | 6,457,390.00                   | 5,614,743.00            | 55,050.00                    |
| INSTRUCTION           | 34,001,673.25               | 34,983,415.33               | 36,921,715.00           | 36,277,972.00                  | 38,715,747.00           | 1,794,032.00                 |
| TRANSPORTATION        | 1,915,504.32                | 1,968,168.15                | 2,170,590.00            | 2,080,245.00                   | 2,237,604.00            | 67,014.00                    |
| UNDISTRIBUTED         | 10,325,579.09               | 12,321,975.23               | 13,092,502.00           | 13,665,350.02                  | 15,443,110.00           | 2,350,608.00                 |
| TOTALS                | 51,416,448.70               | 54,841,292.86               | 57,744,500.00           | 58,480,957.02                  | 62,011,204.00           | 4,266,704.00                 |

|                           |                |
|---------------------------|----------------|
| Budget to Budget Increase | \$4,266,704.00 |
| Increase in Budget        | 7.39%          |

## BOARD OF EDUCATION

The Board of Education is a corporate body of elected officials who carry out the duties and functions delegated to them by the New York State Constitution and Legislature. The duties of the Board are outlined in Section 1709 of the Education Law and include adopting policies and rules that guide the district's operation. The Board prescribes courses of study; provides facilities, equipment and supplies; hires and compensates staff; and raises taxes to pay for its operation. The Board is responsible to the community and to the state from which it gets authority.

### 1010 BOARD OF EDUCATION

This category specifically deals with the operation of the Board itself and covers such items as board members' attendance at educational meetings and conferences, consultants, materials and supplies.

#### .447 Travel and Conferences

The State Education Department and educational organizations conduct conferences, workshops, and other types of meetings during the year that board members attend. The funds included here cover the costs of lodgings, meals, travel, and registration fees. The conferences that this district's board members may attend for professional development are the following:

The State Education Department conducts annual workshops for board presidents and new board members.

The New York State School Boards Association holds an annual conference in October for board members and administrators. The Association also sponsors regional workshops on budget, personnel management, negotiations, special education and current legislation.

Funds are provided for Board Trustees to attend school related and special events or functions.

#### .433 NY State School Board - Policy Service

Funds are allocated to keep our new policy manual current.

#### .450 Materials and Supplies

This item includes funds for supplies needed to conduct the Board's on-going operation. Items purchased with these funds include Board stationery, envelopes, notebooks, folders and nameplates for new Board members. The funds include the cost of caps and gowns at graduation and refreshments for Board events.

Finally, the purchase of selected periodicals and publications are provided for in this category. These include the American School Board Journal, the revised edition of the handbook on Education Law and copies of the Tower for Board members.

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|--|--------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| 1010 BOARD OF EDUCATION                        |                                |                                |                            |                                   |                            |                                 |
| .447 Travel & Conferences                      | 11,994.09                      | 14,522.75                      | 8,000.00                   | 14,500.00                         | 10,000.00                  | 2,000.00                        |
| .433 NY State School Board -<br>Policy Service | 675.00                         | 3,915.00                       | 3,000.00                   | 3,175.00                          | 3,915.00                   | 915.00                          |
| .450 Materials & Supplies                      | 8,841.36                       | 24,667.49                      | 5,000.00                   | 7,000.00                          | 7,000.00                   | 2,000.00                        |
| <b>TOTAL 1010</b>                              | <b>21,510.45</b>               | <b>43,105.24</b>               | <b>16,000.00</b>           | <b>24,675.00</b>                  | <b>20,915.00</b>           | <b>4,915.00</b>                 |

## 1040 DISTRICT CLERK

In addition to performing all of the duties prescribed by law, the District Clerk is the clerk to the Board of Education. The clerk attends all regular and special meetings of the Board and records and preserves all minutes of these meetings. The clerk is responsible for the organization of voter registration and the annual meeting.

### .160 Non-Instructional Salaries

District Clerk - This term covers the salary of the District Clerk.

### .450 Materials and Supplies

This category includes funds for official minute book, paper, binders and folders.

## 1060 DISTRICT MEETINGS

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. Nyack votes by machine in election districts. This 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 nor less than 7 days before the vote. Finally, notices of the hearing and the annual meeting must be published in the local newspaper four times prior to the vote.

The New York State Education Law also permits the trustees of a school district public library to hold a similar meeting and hearing on the same day as the school district. However, the law also permits the library to hold its vote separately.

### .418 Contractual Expenses

Election Clerks - This item includes the salaries of election clerks for each of the four polling places, for one voting day for the school district election. Election clerks are paid a fee of \$113 per day. Chief inspectors at each polling place are paid \$120 per day.

Legal Notices - Legal notices are required by law to be placed in a local paper (Journal News & Rockland Times) to announce the dates of the public hearings, registrations, and voting for the school district. Such notice must be published four times within seven weeks preceding the meeting and the first notice must appear at least 45 days before the meeting.

Voting Machines - Voting machines are rented from the Towns of Clarkstown and Orangetown.

### Materials and Supplies

General Supplies - The cost of registration cards, absentee ballot material, and other materials used in the registration of voters for budget votes and elections of trustees is included here.

Ballots - This item covers the cost of absentee ballots and ballot strips which are placed on the voting machines for the budget vote and trustee elections. It also includes the cost of printing sample ballots.

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|------|---|--------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| 1040 | DISTRICT CLERK  |                                |                                |                            |                                   |                            |                                 |
|      | .160 Non-Instructional Salaries<br>District Clerk   | 20,727.58                      | 22,178.52                      | 23,733.00                  | 23,733.00                         | 24,929.00                  | 1,196.00                        |
|      | .450 Materials and Supplies   | 243.74                         | 280.75                         | 900.00                     | 1,400.00                          | 900.00                     | 0.00                            |
|      | <b>TOTAL 1040</b>   | <b>20,971.32</b>               | <b>22,459.27</b>               | <b>24,633.00</b>           | <b>25,133.00</b>                  | <b>25,829.00</b>           | <b>1,196.00</b>                 |
| 1060 | DISTRICT MEETING  |                                |                                |                            |                                   |                            |                                 |
|      | .418 Contractual Expense<br>Election Clerks<br>Legal Notices<br>Voting Machines<br>Materials and Supplies | 22,022.22                      | 10,524.74                      | 11,000.00                  | 10,600.00                         | 11,000.00                  | 0.00                            |
|      | <b>TOTAL 1060</b>   | <b>22,022.22</b>               | <b>10,524.74</b>               | <b>11,000.00</b>           | <b>10,600.00</b>                  | <b>11,000.00</b>           | <b>0.00</b>                     |
|      | <b>TOTAL BOARD OF EDUCATION</b>   | <b>64,503.99</b>               | <b>76,089.25</b>               | <b>51,633.00</b>           | <b>60,408.00</b>                  | <b>57,744.00</b>           | <b>6,111.00</b>                 |

## CENTRAL ADMINISTRATION

One of the most important responsibilities of a Board of Education is the selection of the Superintendent of Schools. The Superintendent is the executive officer of the Board of Education and the chief administrator of the school system. This section of the budget provides the funds for the operation of the Superintendent's Office including clerical support.

### 1240 CHIEF SCHOOL ADMINISTRATOR

#### .150 Instructional Salaries

Superintendent of Schools - Included here is the salary of the Superintendent of Schools. The salary is based on the terms and conditions of the contract between the Board and the Superintendent.

#### .160 Non-Instructional Salaries

Clerical - The clerical staff in the Office of the Superintendent includes a secretary to the Superintendent and a part-time clerical position to provide assistance with the numerous tasks to facilitate the smooth operation of the Office of the Superintendent.

#### .434 Conferences and Memberships

Funds are provided here for the Superintendent's attendance at conferences and meetings such as those conducted by the N. Y. S. Council of School Superintendents, American Association of School Administrators, and the New York State School Board Conference. Funds are also included for membership in professional organizations such as the American Association of School Administrators and the New York State Council of School Superintendents. Included are funds to attend school related activities.

#### .490 BOCES - Printing

Funds are allocated for printing of stationery and other materials.

#### .450 Materials and Supplies

General Supplies - The cost of general supplies for the Office of the Superintendent is included here. Such supplies include binders, stationery and professional magazines.

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|---|--------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| 1240 CHIEF SCHOOL ADMINISTRATOR               |                                |                                |                            |                                   |                            |                                 |
| .150 Instructional Salaries<br>Superintendent | 201,599.30                     | 221,736.70                     | 201,000.00                 | 201,000.00                        | 200,000.00                 | (1,000.00)                      |
| .160 Non-Instructional Salaries<br>Clerical   | 80,927.00                      | 92,597.94                      | 90,346.00                  | 83,656.00                         | 90,993.00                  | 647.00                          |
| .434 Conference & Membership                  | 5,184.48                       | 3,539.83                       | 4,000.00                   | 7,200.00                          | 4,000.00                   | 0.00                            |
| .490 BOCES - Printing                         | 1,044.06                       | 229.00                         | 641.00                     | 639.00                            | 641.00                     | 0.00                            |
| .450 Materials and Supplies                   | 2,221.90                       | 1,967.53                       | 2,500.00                   | 2,944.00                          | 2,500.00                   | 0.00                            |
| <b>TOTAL 1240</b>                             | <b>290,976.74</b>              | <b>320,071.00</b>              | <b>298,487.00</b>          | <b>295,439.00</b>                 | <b>298,134.00</b>          | <b>(353.00)</b>                 |

## FINANCE

This section of the budget provides for the financial operation of the district including non-certified personnel. The financial functions included in this category are the administration of financial operations, auditing, treasurer, purchasing, and accounting. The personnel function oversees the non-certified staff. The department is supervised by the Assistant Superintendent for Business.

### 1310 BUSINESS ADMINISTRATION

Funds for the administration of the financial and business operations are included here. The Assistant Superintendent for Business is the chief financial manager for the district and is responsible to safeguard all assets belonging to the district from whatever source derived. It is the responsibility of the Assistant Superintendent for Business to maintain detailed accounting records showing the status of each appropriation. The Assistant Superintendent for Business renders a monthly report to the Board of Education illustrating the status of the district. The Assistant Superintendent for Business is responsible for the finances dealing with capital projects as well as day-to-day operations.

#### .150 Instructional Salaries

Assistant Superintendent for Business – The Assistant Superintendent for Business is responsible for the coordination of budget preparation, accounting, payroll operation, purchasing, maintaining adequate insurance coverage, food service contracts, oversight of transportation and facilities, and personnel administration for non-certified employees.

#### .164 Non-Instructional Salaries

Clerical – There is one full-time principal clerk in the office of the Assistant Superintendent for Business who has clerical responsibilities as well as coordinating transportation with our bus contractors.

#### .447 Travel & Conference

Travel expenses related to school business and attendance at conferences and regional meetings.

#### .450 Materials & Supplies

This item includes funds needed for office supplies and materials for operation of the office of the Assistant Superintendent for Business.

#### .490 BOCES - Printing

Funds are allocated for printing of the annual school budget.

| CODE  | Actual Expenditures<br>2003-04 | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|---|--------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| <b>1310 BUSINESS ADMINISTRATION</b>         |                                |                                |                            |                                   |                            |                                 |
| .150 Assistant Superintendent               | 141,350.00                     | 152,579.00                     | 161,038.00                 | 161,038.00                        | 169,966.00                 | 8,928.00                        |
| .164 Non-Instructional Salaries<br>Clerical | 54,457.00                      | 59,026.14                      | 66,185.00                  | 66,185.00                         | 69,025.00                  | 2,840.00                        |
| .447 Travel & Conference                    | 4,486.70                       | 2,856.77                       | 3,950.00                   | 3,950.00                          | 3,950.00                   | 0.00                            |
| .450 Materials & Supplies                   | 1,009.12                       | 441.89                         | 2,500.00                   | 1,062.00                          | 2,500.00                   | 0.00                            |
| .490 BOCES Printing                         | 3,856.62                       | 2,932.50                       | 2,774.00                   | 2,900.00                          | 3,000.00                   | 226.00                          |
| <b>TOTAL 1310</b>                           | <b>205,159.44</b>              | <b>217,836.30</b>              | <b>236,447.00</b>          | <b>235,135.00</b>                 | <b>248,441.00</b>          | <b>11,994.00</b>                |

### 1320 AUDITING

According to Section 36 of the General Municipal Law, school districts with 8 or more teachers must obtain an annual audit of records by an independent certified public accountant or by any independent public accountant in compliance with generally accepted accounting practices. A copy of the certified audit must be furnished to the State Education Department in a form prescribed by the Commissioner of Education. The audit must be carried out by the auditor in conformity with the Education Department audit guidelines. The Board of Education must assure that the auditor is both licensed and registered to practice in New York State within the current year. The increase in this code is to address additional internal auditing services as new guidelines are issued by the Office of the State Comptroller. New laws adopted this year require additional financial oversight. In addition to the annual independent audit, the District must have an internal auditor to assess our system of internal controls and provide the Board of Education with an annual risk assessment. The District must also have a claims auditor to review all claims for payments to ensure proper documentation and compliance with Board of Education policies.

### 1345 PURCHASING / ACCOUNTING

The accounting portion of the budget provides for the operation of this segment of the district's business department. Included here are funds needed for accounting, accounts payable, personnel, payroll, purchasing operation, employee benefits for all staff, and student incidents. Funds include monies for a treasurer. The Assistant Superintendent for Business supervises this department.

#### .160 Contractual Expense

Deputy Treasurer – No funds have been allocated for a Deputy Treasurer.

#### .164 Non-Instructional Salaries

This includes 4 clerical assistants in accounts payable, payroll, benefits clerk and internal auditor and one full-time accountant who assumes the role of treasurer.

#### .412 Legal Notices and Advertising

Legal notices and bids are published in the official District newspaper, *The Rockland Journal News*. We also advertise in the *Rockland County Times*, a weekly publication.

#### .430 Contractual

This includes costs associated with bidding and on-line ordering, notary public fees and programming assistance on our accounting/financial system.

#### .450 Materials and Supplies

This item includes supplies such as W-2's, 1099's, check stock, envelopes, petty cash vouchers, binders, and computer paper for printing of purchase orders and invoices.

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|---|--------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| <b>1320</b>                                   | <b>AUDITING</b>                |                                |                            |                                   |                            |                                 |
| .418 Claims Auditor                           | 0.00                           | 0.00                           | 2,000.00                   | 5,000.00                          | 10,000.00                  | 8,000.00                        |
| .418 Internal Auditor                         | 0.00                           | 0.00                           | 8,000.00                   | 8,250.00                          | 24,750.00                  | 16,750.00                       |
| .418 External Independent Auditor             |                                |                                | 15,950.00                  | 15,950.00                         | 15,950.00                  | 0.00                            |
| .418 Contractual Expense - Fixed Assets       | 15,700.00                      | 16,725.00                      | 550.00                     | 1,795.00                          | 1,950.00                   | 1,400.00                        |
| <b>TOTAL 1320</b>                             | <b>15,700.00</b>               | <b>16,725.00</b>               | <b>26,500.00</b>           | <b>30,995.00</b>                  | <b>52,650.00</b>           | <b>26,150.00</b>                |
| <b>1345</b>                                   | <b>PURCHASING/ACCOUNTING</b>   |                                |                            |                                   |                            |                                 |
| .160 Contractual Expenses<br>Deputy Treasurer | 13,337.00                      | 13,870.00                      | 0.00                       | 0.00                              | 0.00                       | 0.00                            |
| .164 Non-Instructional Salaries<br>Clerical   | 268,614.38                     | 262,575.47                     | 309,935.00                 | 304,292.00                        | 329,394.00                 | 19,459.00                       |
| .412 Legal Notices/Advertising                | 135.00                         | 263.27                         | 900.00                     | 899.00                            | 900.00                     | 0.00                            |
| .430 Contractual                              | 0.00                           | 0.00                           | 15,000.00                  | 14,198.00                         | 15,000.00                  | 0.00                            |
| .450 Materials & Supplies                     | 3,658.37                       | 3,983.03                       | 4,000.00                   | 5,350.00                          | 4,000.00                   | 0.00                            |
| <b>TOTAL 1345</b>                             | <b>285,744.75</b>              | <b>280,691.77</b>              | <b>329,835.00</b>          | <b>324,739.00</b>                 | <b>349,294.00</b>          | <b>19,459.00</b>                |
| <b>TOTAL FINANCE</b>                          | <b>506,604.19</b>              | <b>515,253.07</b>              | <b>592,782.00</b>          | <b>590,869.00</b>                 | <b>650,385.00</b>          | <b>57,603.00</b>                |

## STAFF

This section of the budget provides funds for supportive services provided directly to the Superintendent of Schools, Central Administration, and Building Principals.

### 1420 LEGAL

#### .418 Contractual Expenses

Legal Services - The school attorney is appointed annually by the Board of Education at its organizational meeting. The school attorney's services 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 errors of assessment, representing the district in proceedings before the Commissioner of Education or the courts, involvement in arbitration, grievances, issues dealing with capital projects, tax certioraris, and in other legal hearings. The attorney prepares the legal papers and represents the District in court when necessary.

Funds are included for the Bond Council and Fiscal Advisor to assist with borrowing of funds.

This category includes the district's portion of the arbitrator's fees.

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|--|--------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| 1420 LEGAL   |                                |                                |                            |                                   |                            |                                 |
| .418 Contractual Expense<br>Legal Services &<br>Arbitration Fees | 117,522.43                     | 149,370.38                     | 110,000.00                 | 175,600.00                        | 125,000.00                 | 15,000.00                       |
| <b>TOTAL 1420</b>  | <b>117,522.43</b>              | <b>149,370.38</b>              | <b>110,000.00</b>          | <b>175,600.00</b>                 | <b>125,000.00</b>          | <b>15,000.00</b>                |

## 1430 PERSONNEL

This portion of the budget provides for the administration of the human resource function including administrators, teachers, teaching assistants and nurses. The Personnel Office is supervised by the Assistant Superintendent for Pupil Personnel Services and Professional Staff.

### .150 Instructional Salaries

Assistant Superintendent for Pupil Personnel Services and Professional Staff - This position is responsible for the Personnel Office as well for Pupil Personnel Services and Special Education. The Assistant Superintendent for Pupil Personnel Services and Professional Staff serves as the Superintendent's Hearing Officer and as the Title IX Coordinator.

### .160 Non-Instructional Salaries

Clerical - The clerical staff in the Personnel Office includes a secretary to the Assistant Superintendent for Pupil Personnel Services and Professional Staff and one Senior Clerk-Typist. The secretarial position provides clerical support in the areas of Non Certified Staff, Pupil Personnel Services and Special Education related matters. The Senior Clerk-Typist provides clerical support in the area of professional personnel.

### .418 Advertising

Funds are provided here to advertise in newspapers as vacancies arise.

### .430 Fingerprinting

The State mandates that new employees be fingerprinted

### .431 Contractual Services

Funds are provided for employee medical/psychological evaluations when necessary.

### .447 Travel & Conference

Travel expenses related to Personnel conferences, regional meetings, membership in professional organizations and attendance at school related activities.

### .450 Materials and Supplies

General supplies for the Personnel Office are included here. Such supplies include binders, stationery and professional magazines.

### .490 BOCES – Printing

Funds are allocated for printing of stationery and other materials.

### .490 BOCES – Recruitment

Funds are provided for regional advertising for staff recruitment

### .490 BOCES – Teacher Registry

The District Subscribes to a teacher calling service through BOCES. This service also assists us with monitoring unemployment costs.

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|---|--------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| 1430 PERSONNEL                              |                                |                                |                            |                                   |                            |                                 |
| .150 Assistant Superintendent               | 135,628.00                     | 148,901.00                     | 159,097.00                 | 159,097.00                        | 169,966.00                 | 10,869.00                       |
| .160 Non-Instructional Salaries<br>Clerical | 105,642.00                     | 112,575.00                     | 120,047.00                 | 120,332.00                        | 126,412.00                 | 6,365.00                        |
| .418 Advertising                            | 4,500.00                       | 14,903.47                      | 2,000.00                   | 4,893.00                          | 5,000.00                   | 3,000.00                        |
| .430 Fingerprinting                         | 4,737.00                       | 3,238.00                       | 3,500.00                   | 5,580.00                          | 3,500.00                   | 0.00                            |
| .431 Contractual Services                   | 0.00                           | 5,332.13                       | 2,000.00                   | 21,704.00                         | 5,000.00                   | 3,000.00                        |
| .447 Travel & Conferences                   | 3,400.00                       | 7,382.80                       | 3,950.00                   | 3,950.00                          | 3,950.00                   | 0.00                            |
| .450 Materials & Supplies                   | 4,095.00                       | 2,319.96                       | 7,500.00                   | 5,035.00                          | 7,500.00                   | 0.00                            |
| .490 BOCES Printing                         | 375.00                         | 441.53                         | 519.00                     | 491.00                            | 520.00                     | 1.00                            |
| .490 BOCES Recruitment                      | 59,021.16                      | 47,438.31                      | 40,000.00                  | 49,021.00                         | 39,433.00 *                | (567.00)                        |
| .490 BOCES Teacher Registry                 | 30,235.70                      | 31,164.60                      | 40,482.00                  | 32,000.00                         | 40,482.00 *                | 0.00                            |
| <b>TOTAL 1430</b>                           | <b>347,633.86</b>              | <b>373,696.80</b>              | <b>379,095.00</b>          | <b>402,103.00</b>                 | <b>401,763.00</b>          | <b>22,668.00</b>                |

*\*ELIGIBLE FOR BOCES AID AT APPROXIMATELY 53% OF THE COST. AID IS RETURNED IN THE FOLLOWING SCHOOL YEAR.*

## 1480 PUBLIC INFORMATION AND SERVICE

This portion of the budget provides for a public information program and related services, including preparation and distribution of brochures and other printed materials, news releases, ads, liaison with the news media and development of community relations programs.

### .160 Non-Instructional Salaries

Director of Communications - The Director of Communications is responsible for formulating, implementing and directing the District's public relations program. This includes the development of printed materials and public information activities in the field. In addition, this professional produces the copy and layouts for all the district's publications: community newsletter (Straight Talk), newspaper ads, news releases, the budget brochure, school calendar, and a summary of board meetings. This person also arranges for news coverage, answers inquiries from the public, and serves as liaison between community groups and schools.

### .430 Contractual Expense

Printing and Publications - Included in this item are funds for the printing of the monthly issues of Straight Talk and special target publications as the need arises. Also included here are graphic artist's fees.

Materials and Supplies - Funds cover periodicals, publications, paper, film, and film processing.

### .447 Travel and Conferences

Funds are provided for attendance at New York State School Board conferences, Rockland County Public Relations Association and other pertinent workshops.

### .490 BOCES - Printing

Funds are allocated for printing of the annual school calendar and stationery.

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|---------------------------------|--------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| 1480 PUBLIC INFORMATION         |                                |                                |                            |                                   |                            |                                 |
| .160 Non-Instructional Salaries |                                |                                |                            |                                   |                            |                                 |
| Director of Communications      | 55,345.42                      | 59,219.48                      | 63,580.00                  | 63,371.00                         | 67,401.00                  | 3,821.00                        |
| .430 Contractual Expense        | 8,723.83                       | 2,756.79                       | 12,000.00                  | 5,968.00                          | 12,000.00                  | 0.00                            |
| Printing and Publications       |                                |                                |                            |                                   |                            |                                 |
| Materials and Supplies          |                                |                                |                            |                                   |                            |                                 |
| .447 Travel & Conference        | 1,762.04                       | 903.24                         | 1,900.00                   | 1,909.00                          | 1,900.00                   | 0.00                            |
| .490 BOCES - Printing           | 4,337.77                       | 9,034.27                       | 8,961.00                   | 8,961.00                          | 9,000.00 *                 | 39.00                           |
| <b>TOTAL 1480</b>               | <b>70,169.06</b>               | <b>71,913.78</b>               | <b>86,441.00</b>           | <b>80,209.00</b>                  | <b>90,301.00</b>           | <b>3,860.00</b>                 |
| <b>TOTAL STAFF</b>              | <b>535,325.35</b>              | <b>594,980.96</b>              | <b>575,536.00</b>          | <b>657,912.00</b>                 | <b>617,064.00</b>          | <b>41,528.00</b>                |

*\*ELIGIBLE FOR BOCES AID AT APPROXIMATELY 53% OF THE COST. AID IS RETURNED IN THE FOLLOWING SCHOOL YEAR.*

1620 OPERATION AND MAINTENANCE OF PLANT

.160 Non-Instructional Salaries

The Operations and Maintenance staff consist of 7.8 full time staff including 4.8 custodians and custodial workers, a clerical worker, a supervisor, and an electrician.

|             |          |
|-------------|----------|
| Clerical    | 1        |
| High School | 3.8      |
| Liberty     | 1        |
| Electrician | 1        |
| Supervisor  | <u>1</u> |
|             | 7.8      |

.163 Overtime/Summer Help

Custodian overtime is used both for emergency and non-emergency manpower needs. Overtime for community use of school facilities and weekend building checks is allocated to this code. Also included here is summer help to perform maintenance tasks during July and August.

| CODE                                   | Actual Expenditures<br>2003-04 | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|--|--------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| 1620 OPERATION AND MAINTENANCE         |                                |                                |                            |                                   |                            |                                 |
| .160 Non-Instructional Salaries        | 487,722.54                     | 459,752.42                     | 453,030.00                 | 462,753.00                        | 479,704.00                 | 26,674.00                       |
| Maintenance & Custodial<br>Secretarial |                                |                                |                            |                                   |                            |                                 |
| .163 Overtime / Summer Help            | 53,771.05                      | 60,373.39                      | 60,000.00                  | 66,606.00                         | 67,000.00                  | 7,000.00                        |

1620 OPERATION OF MAINTENANCE AND PLANT (continued)

.200 Equipment - Buildings and Grounds

This code is used for equipment purchases for equipment costing \$5,000 or more to maintain our buildings and grounds.

.200 Equipment -District-wide

This code is used for equipment purchases for equipment costing \$5,000 to maintain our classrooms, gymnasiums, cafeterias, etc.

.432 Rental of Equipment

Funds are provided to rent equipment for special projects.

.444 Fuel Oil

The projected cost is based on switching our dual burners to oil based on price fluctuations or shortages of natural gas.

.445 Gas

We purchase our natural gas through a cooperative bidding process including both Orange and Rockland Counties.

.446 Water

This includes water consumption in all buildings and the field irrigation systems. It also includes the fire hydrant rental at the High School, and payment for the water service at the High School.

.427 Building Equipment Repair

These funds are used for on-going maintenance repairs to heating systems for district buildings as well as emergency heating repairs.

.430 Contract Services

|   |         |                               |           |
|---|---------|-------------------------------|-----------|
| Contract cleaning service including 7 building custodians   | 697,000 | Fire alarm contract           | 15,000    |
| Grounds maintenance service and contract labor              | 204,000 | Burglar alarm contract        | 10,500    |
| Garbage collection & recycling                              | 68,500  | Exterminator                  | 10,000    |
| Fire extinguisher service and replacement                   | 9,500   | Vehicle repairs               | 10,000    |
| Boiler/ Burner Service/ Temperature Controls                | 35,000  | Maintenance on heating system | 7,500     |
| Elevator maintenance contract                               | 10,000  | Sewer line repairs            | 6,000     |
| Contract electrical work and wiring                         | 40,000  | Chemicals for water heaters   | 3,000     |
| Window washing, gym floor refinishing                       | 25,000  | Repair to blinds & shades     | 5,000     |
| Plumbing/Refrigeration/Oven Repairs                         | 65,000  | Pneumatic work & thermostats  | 5,000     |
| Testing - water, radon, air, lead, indoor air quality, etc. | 15,000  | Gym/Playground equip repairs  | 5,000     |
| Hazardous chemical removal                                  | 2,000   | MS stage drapery replacement  | 8,000     |
| Oil tank testing  | 9,000   | Master clock system           | 10,000    |
| Fire inspection   | 5,000   | Energy consulting services    | 10,000    |
| Emergency and roof repairs                                  | 45,000  |                               |           |
| Tile and carpet replacement                                 | 45,000  | Total                         | 1,380,000 |

| CODE   | Actual Expenditures 2003-04 | Actual Expenditures 2004-05 | Adjusted Budget 2005-06 | Projected Expenditures 2005-06 | Proposed Budget 2006-07 | Budget to Budget \$ Increase |
|--|-----------------------------|-----------------------------|-------------------------|--------------------------------|-------------------------|------------------------------|
| <b>1620 OPERATION AND MAINTENANCE</b>  |                             |                             |                         |                                |                         |                              |
| .200 Equipment - Buildings & Grounds   | 0.00                        | 0.00                        | 17,322.00               | 12,000.00                      | 13,000.00               | (4,322.00)                   |
| .200 Equipment - District-wide   |                             |                             | 43,500.00               | 33,000.00                      | 34,000.00               |                              |
| .432 Rental of Equipment   | 899.05                      | 2,039.25                    | 5,000.00                | 2,101.00                       | 2,500.00                | (2,500.00)                   |
| .444 *Fuel Oil   | 66,589.96                   | 0.00                        | 60,000.00               | 58,987.00                      | 20,000.00               | (40,000.00)                  |
| .445 Gas   | 169,946.18                  | 272,197.85                  | 239,494.00              | 370,764.00                     | 405,710.00              | 166,216.00                   |
| Less: Energy Performance Savings<br>(We have done an upgrade to our heating system through the Energy Performance Contract resulting in savings to our gas costs ) |                             |                             |                         |                                | -74,000.00              | (74,000.00)                  |
| .446 Water   | 32,404.33                   | 57,976.95                   | 36,000.00               | 58,000.00                      | 58,000.00               | 22,000.00                    |
| .427 Build. Equipment Repair   | 47,115.64                   | 25,404.14                   | 52,000.00               | 40,448.00                      | 27,000.00               | (25,000.00)                  |
| <b>1620 OPERATION AND MAINTENANCE</b>  |                             |                             |                         |                                |                         |                              |
| .430 Contracted Services   | 1,445,865.97                | 1,375,735.44                | 1,352,000.00            | 1,543,538.00                   | 1,380,000.00            | 28,000.00                    |
| *Fuel Oil - District primarily uses Natural Gas we switch to Fuel Oil when O&R directs an interruption or when it is more cost-effective to burn oil.              |                             |                             |                         |                                |                         |                              |

1620 OPERATION AND MAINTENANCE OF PLANT (continued)

.426 Improvement of Grounds

General field and refurbishing work.

.447 Travel & Conference

Mileage reimbursement for maintenance staff when personal vehicle is used.

.448 Light and Power

The projected cost is based on prior usage.

.449 Telephone

Telephone charges for district telephones include maintenance, services, and repairs. The District applies annually and receives E-Rate funding. This line item has been reduced by \$15,000 because our new telephone system will be under warranty through March 2007.

.490 BOCES Health & Safety

BOCES' service to assist the district with compliance of regulations dealing with toxic substances, asbestos and a safe environment related to the "Right To Know" Laws.

.451 Supplies / Electric / Heat / Plumbing

Includes equipment, electrical, heating, and plumbing supplies as well as supplies to continue lighting and energy conservation.

.452 Custodial Supplies

Custodial supplies for each school building including paper products.

.453 Window Replacement

Cost to have windows replaced when damaged or broken.

.454 Paint Supplies

Cost to purchase paint for district projects.

| CODE  | Actual Expenditures<br>2003-04 | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|---|--------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| <b>1620 OPERATION AND MAINTENANCE</b>   |                                |                                |                            |                                   |                            |                                 |
| .426 Improvement of Grounds   | 8,736.38                       | 7,520.21                       | 52,000.00                  | 32,000.00                         | 42,000.00                  | (10,000.00)                     |
| .447 Travel and Conferences   | 0.00                           | 830.28                         | 1,000.00                   | 300.00                            | 1,000.00                   | 0.00                            |
| .448 Light and Power  | 291,899.39                     | 335,403.16                     | 353,137.00                 | 391,585.00                        | 431,193.00                 | 78,056.00                       |
| Less: Energy Performance Savings<br>(We have done an upgrade to our lighting through the Energy Performance Contract) |                                |                                |                            |                                   | -149,000.00                | (149,000.00)                    |
| .449 Telephone  | 81,541.10                      | 90,526.66                      | 102,000.00                 | 89,500.00                         | 87,000.00                  | (15,000.00)                     |
| .490 BOCES Health & Safety  | 50,350.00                      | 52,180.00                      | 57,013.00                  | 53,945.00                         | 57,500.00 *                | 487.00                          |
| .451 Supplies /Elec /Heat /Plumb  | 113,541.23                     | 84,503.43                      | 93,000.00                  | 85,292.00                         | 93,000.00                  | 0.00                            |
| .452 Custodial Supplies   | 20,488.84                      | 22,844.14                      | 35,000.00                  | 25,097.00                         | 35,000.00                  | 0.00                            |
| .453 Window Replacement   | 13,371.70                      | 4,250.00                       | 12,000.00                  | 13,675.00                         | 12,000.00                  | 0.00                            |
| .454 Paint Supplies   | 4,090.65                       | 5,255.41                       | 15,500.00                  | 7,888.00                          | 10,500.00                  | (5,000.00)                      |

*\*ELIGIBLE FOR BOCES AID AT APPROXIMATELY 53% OF THE COST. AID IS RETURNED IN THE FOLLOWING SCHOOL YEAR.*

1620 OPERATION AND MAINTENANCE OF PLANT (continued)

.455 Grounds Supplies

Cost of ground supplies for athletic fields and playgrounds

.456 Uniforms - As per C.S.E.A. Contract

.457 Building Supplies

District-Wide Projects

Hardware

Lumber

Floor Tiles

Ceiling Tiles

Lockers

| CODE                   | Actual Expenditures<br>2003-04 | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|------------------------|--------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| 1620                   | OPERATION AND MAINTENANCE      |                                |                            |                                   |                            |                                 |
| .455 Ground Supplies   | 18,733.99                      | 18,832.00                      | 25,000.00                  | 14,460.00                         | 20,000.00                  | (5,000.00)                      |
| .456 Uniforms          | 893.72                         | 456.88                         | 1,500.00                   | 604.00                            | 1,500.00                   | 0.00                            |
| .457 Building Supplies | 24,367.11                      | 26,455.94                      | 35,000.00                  | 24,596.00                         | 25,000.00                  | (10,000.00)                     |
| <b>TOTAL 1620</b>      | <b>2,932,328.83</b>            | <b>2,902,537.55</b>            | <b>3,100,496.00</b>        | <b>3,387,139.00</b>               | <b>3,079,607.00</b>        | <b>(20,889.00)</b>              |

1670 COPYING AND MAILING

The Central Copying and Mailing Department is located in the Administration Building. This department is responsible for copying using Xerox machines. During the course of the year, this department copies materials used at Board of Education meetings, budget documents, and other material related to central office procedure.

.433 Term Lease/Usage of Xerox Machines

Xerox - Funds are allocated to replace copy machines on a term-lease as part of a district-wide plan. All machines have a K-12 top stop-pricing plan for a maximum copy charge based on volume at each building.

|                 |     |        |                               |
|-----------------|-----|--------|-------------------------------|
| HS/MS           | (4) | 89,860 | (2) CC90 (2) DC430            |
| VC/UN/LIB/Admin | (4) | 88,860 | (3) CC90 (1) CC90Pro-finisher |

.443 Postage

There is a postage meter machine in the Administration Building. The cost for all regular mailings for all schools and the Administration Building are included in this item.

.427 Repair of District Office Equipment

Contract service repair on office equipment such as typewriters.

.490 BOCES-Docutech

Printing and copying service for the entire district offered at a central location.

.450 Materials and Supplies

This category includes all supplies used in central copying such as dual purpose duplicating paper, toner and ink.

| CODE  | Actual Expenditures<br>2003-04 | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|---|--------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| 1670  | <b>COPYING AND MAILING</b>     |                                |                            |                                   |                            |                                 |
| .433 Term Lease/Usage<br>Xerox Machines               | 153,644.37                     | 218,223.30                     | 175,000.00                 | 178,720.00                        | 178,720.00                 | 3,720.00                        |
| .443 Postage  | 47,900.28                      | 47,867.90                      | 47,000.00                  | 49,527.00                         | 50,000.00                  | 3,000.00                        |
| .427 Repair of District Office<br>Equipment & Service | 1,424.00                       | 1,755.22                       | 3,000.00                   | 1,743.00                          | 2,000.00                   | (1,000.00)                      |
| .490 BOCES - Docutech                                 | 17,971.98                      | 17,675.59                      | 12,844.00                  | 17,680.00                         | 17,680.00 *                | 4,836.00                        |
| .450 Materials and Supplies -<br>Xerox                | 3,853.15                       | 3,710.59                       | 5,100.00                   | 5,491.00                          | 5,100.00                   | 0.00                            |
| <b>TOTAL 1670</b>                                     | <b>224,793.78</b>              | <b>289,232.60</b>              | <b>242,944.00</b>          | <b>253,161.00</b>                 | <b>253,500.00</b>          | <b>10,556.00</b>                |
| <b>TOTAL CENTRAL SERVICES</b>                         | <b>3,157,122.61</b>            | <b>3,191,770.15</b>            | <b>3,343,440.00</b>        | <b>3,640,300.00</b>               | <b>3,333,107.00</b>        | <b>(10,333.00)</b>              |

*\*ELIGIBLE FOR BOCES AID AT APPROXIMATELY 53% OF THE COST. AID IS RETURNED IN THE FOLLOWING SCHOOL YEAR.*

## SPECIAL ITEMS

This portion of the budget includes funds for the following categories: unallocated insurance, school association dues and assessment on real property, refund on real property, judgment claims and BOCES services.

### 1910 UNALLOCATED INSURANCE

The district is part of the New York Schools Insurance Reciprocal with approximately 354 other school districts. The funds cover the cost of all insurance. These include fire insurance, boiler insurance, automotive insurance for maintenance vehicles, student accident insurance, multi-peril (vandalism) insurance, general liability, and underground storage tanks. A builder's risk policy is also purchased during periods of capital construction and is funded through the capital fund.

#### .424 Contractual Expenses

Liability - Insurance that protects the district for claims for personal injury and property damage are included here.

Automobile - Insurance for collision, comprehensive property damage, property damage, personal injury, for all trucks and vehicles that do not come under the Transportation Department.

Crime Insurance Bonds - Insurance for employee fidelity and for the possible theft of monies and securities.

Excess Liability - The district carries an umbrella excess - liability policy. This policy takes effect on all claims over the basic coverage of the individual policies.

Non-owned and Hired Cars - Insurance to cover rented vehicles that may be required from time to time during the course of the year. Included here, for example, would be the coverage for a rented bus or a special carrier. This does not include coverage for use of personal automobiles for school use.

Student Accident Insurance - The district carries a student accident policy with the Pupil Benefits Plan, Inc. This provides limited coverage (after parents' insurance coverage is utilized) for injuries sustained in all school- sponsored activities, including athletics.

Board of Education Liability - This insurance protects against losses due to errors and omissions.

Underground Storage Tanks - This policy covers the cost to remove contaminated soil in the event of a leak from one of our fuel oil tanks.

Fire Insurance - This insurance protects against loss due to fire.

Boiler Insurance - This insurance protects against accidents and equipment breakdown.

| CODE                       | Actual Expenditures<br>2003-04 | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|----------------------------|--------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| 1910 UNALLOCATED INSURANCE |                                |                                |                            |                                   |                            |                                 |
| .424 Contractual Expenses  | 223,556.60                     | 254,462.94                     | 280,667.00                 | 275,000.00                        | 288,358.00                 | 7,691.00                        |
| General Insurance          |                                |                                |                            |                                   |                            |                                 |
| Student Accident           |                                |                                |                            |                                   |                            |                                 |
| <b>TOTAL 1910</b>          | <b>223,556.60</b>              | <b>254,462.94</b>              | <b>280,667.00</b>          | <b>275,000.00</b>                 | <b>288,358.00</b>          | <b>7,691.00</b>                 |

## 1920 SCHOOL ASSOCIATION DUES

Membership fees for state and local board associations are included in this section.

### .425 Contractual Expenses

New York School Boards Association - The dues for the district's membership in this association are included here. The dues a district pays are based on its budget, since they are indicative of the size of the district. - \$7,775.

As a member of the Association, the district receives a monthly magazine, may attend Association seminars, legislation workshops and other meetings at a member's rate, which is generally lower than non-member rate. It also receives free publications, services, and advice on many matters pertaining to school operations.

Finally, the state organization lobbies for legislation that supports programs adopted by the New York State School Boards Association at its annual convention.

Rockland County School Boards Association - The fee for annual membership in the County School Boards Association is included here. The fee essentially helps the county group cover its operating expenses as it works with local, state and national school board groups. The fee is a flat charge for all member groups. - \$1,200

Rockland County Music Association - The fee for annual membership is covered here. - \$100

Chamber of Commerce - The fee for annual membership is - \$220

Arts Council of Rockland - The fee for annual membership is - \$55

Lower Hudson Education coalition annual fee is - \$450

Rockland Business Association - \$450

National School Board Association - \$3,000

Mid-Hudson School Study Council - \$1,300

## 1930 JUDGEMENTS AND CLAIMS

### .428 Contractual Expenses

Tax Certioraris, small claim assessment reductions, and payments for bisected properties.

## 1950 ASSESSMENT OF SCHOOL PROPERTY

### .430 Contractual Expenses

Sewer Rental - The cost for sewer capital charges by the Town 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.

|      | CODE  | Actual Expenditures<br>2003-04 | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|------|---|--------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| 1920 | <b>SCHOOL ASSOCIATION DUES</b>  |                                |                                |                            |                                   |                            |                                 |
|      | .425 Contractual Expenses   | 14,726.00                      | 14,531.00                      | 14,400.00                  | 14,531.00                         | 14,550.00                  | 150.00                          |
|      | . National School Board Assoc   |                                |                                |                            |                                   |                            |                                 |
|      | . New York State School Boards Association                                      |                                |                                |                            |                                   |                            |                                 |
|      | . Rockland County School Boards Association                                     |                                |                                |                            |                                   |                            |                                 |
|      | . Rockland County Music Association   |                                |                                |                            |                                   |                            |                                 |
|      | . Chamber of Commerce Arts Council of Rockland Lower Hudson Education Coalition |                                |                                |                            |                                   |                            |                                 |
|      | . Rockland Business Assoc.  |                                |                                |                            |                                   |                            |                                 |
|      | . Mid-Hudson School Study Council   |                                |                                |                            |                                   |                            |                                 |
|      | <b>TOTAL 1920</b>   | <b>14,726.00</b>               | <b>14,531.00</b>               | <b>14,400.00</b>           | <b>14,531.00</b>                  | <b>14,550.00</b>           | <b>150.00</b>                   |
| 1930 | <b>JUDGEMENTS &amp; CLAIMS</b>  |                                |                                |                            |                                   |                            |                                 |
|      | .428 Contractual Expenses<br>Tax Cert. & Bisected Properties                    | 54,903.27                      | 295,759.64                     | 75,000.00                  | 609,265.00                        | 25,000.00                  | (50,000.00)                     |
|      | <b>TOTAL 1950</b>   | <b>54,903.27</b>               | <b>295,759.64</b>              | <b>75,000.00</b>           | <b>609,265.00</b>                 | <b>25,000.00</b>           | <b>(50,000.00)</b>              |
| 1950 | <b>ASSESSMENT OF SCHOOL PROPERTY</b>  |                                |                                |                            |                                   |                            |                                 |
|      | .430 Contractual Expenses   | 49,247.34                      | 24,156.34                      | 35,000.00                  | 24,500.00                         | 30,000.00                  | (5,000.00)                      |
|      | <b>TOTAL 1950</b>   | <b>49,247.34</b>               | <b>24,156.34</b>               | <b>35,000.00</b>           | <b>24,500.00</b>                  | <b>30,000.00</b>           | <b>(5,000.00)</b>               |

## 1981 ADMINISTRATIVE CHARGES - BOCES

### .490 Contractual Expense

Administration - This 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 district is the percentage of the county resident weighted average daily attendance (RWADA) the district has.

Rental and Leases - Covered here is the district's share of the cost of the building of the BOCES Center and the rentals and leases from other districts. The cost assigned to each district is proportioned based on each district's percentage of the county RWADA.

Statistical Services - Data on all settled labor contracts and comparative school data for Rockland and Westchester.

State Aid Planning - These monies represent the cost of the services of the State Aid Planning Group. This includes review of state aid under the Regents, Governor, and Conference Board proposals.

| CODE                             | Actual Expenditures<br>2003-04      | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|----------------------------------|-------------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| 1981                             | <b>ADMINISTRATIVE CHARGES-BOCES</b> |                                |                            |                                   |                            |                                 |
| <b>.490 Contractual Expenses</b> |                                     |                                |                            |                                   |                            |                                 |
| · Administration                 | 192,438.97                          | 194,731.00                     | 202,709.00                 | 200,847.00                        | 207,320.00                 | 4,611.00                        |
| · Rentals and Leases             | 81,971.98                           | 81,861.00                      | 85,141.00                  | 84,219.00                         | 88,183.00                  | 3,042.00                        |
| · Statistical Services           | 0.00                                | 1,682.80                       | 2,375.00                   | 1,700.00                          | 2,375.00                   | 0.00                            |
| · State Aid Planning             | 2,315.00                            | 2,385.00                       | 2,523.00                   | 2,400.00                          | 2,523.00                   | 0.00                            |
| <b>TOTAL 1981</b>                | <b>276,725.95</b>                   | <b>280,659.80</b>              | <b>292,748.00</b>          | <b>289,166.00</b>                 | <b>300,401.00 *</b>        | <b>7,653.00</b>                 |
| <b>TOTAL SPECIAL ITEMS</b>       | <b>619,159.16</b>                   | <b>869,569.72</b>              | <b>697,815.00</b>          | <b>1,212,462.00</b>               | <b>658,309.00</b>          | <b>(39,506.00)</b>              |
| <b>TOTAL GENERAL SUPPORT</b>     | <b>5,173,692.04</b>                 | <b>5,567,734.15</b>            | <b>5,559,693.00</b>        | <b>6,457,390.00</b>               | <b>5,614,743.00</b>        | <b>55,050.00</b>                |

*\*ELIGIBLE FOR BOCES AID AT APPROXIMATELY 53% OF THE COST. AID IS RETURNED IN THE FOLLOWING SCHOOL YEAR.*

CURRICULUM DEVELOPMENT AND SUPERVISION

2010 CURRICULUM DEVELOPMENT

.150 Assistant Superintendent

Directs the planning, development, coordination and evaluation of the instructional and testing programs. This includes curriculum, staff development, research, district wide testing program and related work.

.151 Instructional Salaries

This category includes the salaries of the Director of Physical Education/Health/Athletics, the Director of Curriculum & Professional Development, the Director of Technology, an ESL Program Supervisor, and our Technology Staff Education Trainer.

The Directors, in conjunction with the Assistant Superintendent, are responsible for the supervision of program and its delivery for their respective K-12 curriculum areas including integrating technology into the curriculum. They serve as curriculum resource persons to the principals and teaching staff. They are teacher trainers and mentors for new staff.

.152 Instructional Salaries

Salaries to support instructional initiatives and curriculum development designed to improve student achievement (\$74,296).

|                           |         |                |         |
|---------------------------|---------|----------------|---------|
| Art                       | \$1,350 | LOTE           | \$3,374 |
| Science                   | 4,048   | Math           | 1,350   |
| MS Computer Survey Course | 750     | English        | 1,350   |
| Social Studies            | 1,350   | Business       | 1,350   |
| Elementary                | 675     | Mentor Program | 46,205  |
| IDEA Protocol             | 7,196   | Translations   | 1,400   |
| Nyack Academy             | 3,898   |                |         |

.160 Non-Instructional Salaries

Clerical - This category includes four full-time secretaries; one for the Assistant Superintendent, one for the Director of Physical Education/Health/Athletics, one for the Director of Curr. & Prof. Dev. and one for data analysis.

.161 Non-Instructional Salaries - Technology

Included here is the Information Systems Manager, a Computer Network position and a Help-Desk/Technician position. These positions support our instructional technology program as well as the technical aspect of our in-house accounting and payroll system.

.420 Consultants

Consultants hired to support curriculum projects.

.447 Travel and Conference

Funds are provided for Assistant Superintendent and Directors to attend conferences and workshops.

| CODE  | Actual Expenditures<br>2003-04 | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|---|--------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| 2010 CURRICULUM DEVELOPMENT                             |                                |                                |                            |                                   |                            |                                 |
| .150 Assistant Superintendent                           | 138,628.00                     | 148,961.21                     | 159,097.00                 | 159,097.00                        | 169,966.00                 | 10,869.00                       |
| .151 Instructional Salaries<br>-Directors               | 331,751.50                     | 517,336.10                     | 568,191.00                 | 557,324.00                        | 601,213.00                 | 33,022.00                       |
| .152 Instructional Salaries<br>-Curriculum Development  | 80,417.66                      | 102,164.38                     | 102,373.00                 | 102,164.00                        | 74,296.00                  | (28,077.00)                     |
| .160 Non-Instructional Salaries<br>-Curriculum Clerical | 138,146.00                     | 138,756.97                     | 160,549.00                 | 163,802.00                        | 171,504.00                 | 10,955.00                       |
| .161 Non-Instructional Salaries<br>-Technology          | 74,567.00                      | 279,411.38                     | 273,830.00                 | 214,685.00                        | 284,794.00                 | 10,964.00                       |
| .420 Consultants  | 5,404.55                       | 0.00                           | 33,600.00                  | 31,000.00                         | 41,100.00                  | 7,500.00                        |
| .447 Travel & Conference                                | 7,668.71                       | 10,393.39                      | 11,850.00                  | 11,850.00                         | 11,850.00                  | 0.00                            |

## 2010 CURRICULUM DEVELOPMENT (Continued)

### .490 Micro Support/Instruction

Services are now provided in-district so we no longer purchase this service through BOCES.

### .490 BOCES - Test Scoring

Funds are provided for purchase and scoring for district testing programs.

### .490 BOCES - Printing

Funds are allocated for printing of stationery and other material.

### .490 BOCES – Data Warehouse

Student assessment and demographic data warehouse. Funds are allocated to provide for a system of data storage, retrieval and analysis to support instructional decision-making.

### .450 Materials and Supplies

Funds are allocated to include district-wide supplies such as Xerox paper, reference books, and office supplies for the Assistant Superintendent and Directors.

### .480 Textbooks

Funds are allocated to purchase new textbooks to support curriculum development initiatives.

### .439 Testing

Funds are provided to develop, purchase and score a variety of assessments for various grades to monitor student progress.

| 2010 | CODE                                 | Actual Expenditures<br>2003-04 | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|------|--------------------------------------|--------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
|      | <b>CURRICULUM DEVELOPMENT</b>        |                                |                                |                            |                                   |                            |                                 |
|      | .490 BOCES Micro Support/Instruction | 10,380.00                      | 0.00                           | 0.00                       | 0.00                              | 0.00                       | 0.00                            |
|      | .490 BOCES - Test Scoring            | 33,786.94                      | 19,585.28                      | 30,000.00                  | 22,557.00                         | 30,000.00 *                | 0.00                            |
|      | .490 BOCES - Printing                | 2,044.56                       | 948.63                         | 2,500.00                   | 963.00                            | 2,500.00                   | 0.00                            |
|      | .490 BOCES - Data Warehouse          | 24,708.00                      | 2,818.74                       | 15,000.00                  | 3,075.00                          | 5,000.00 *                 | (10,000.00)                     |
|      | .450 Materials & Supplies            | 5,788.26                       | 14,607.30                      | 24,533.00                  | 16,859.00                         | 26,150.00                  | 1,617.00                        |
|      | .480 Textbooks                       | 96,675.61                      | 53,932.27                      | 42,510.00                  | 28,567.00                         | 10,000.00                  | (32,510.00)                     |
|      | .439 Testing                         | 30,532.69                      | 29,976.84                      | 10,000.00                  | 9,950.00                          | 10,000.00                  | 0.00                            |
|      | <b>TOTAL 2010</b>                    | <b>980,499.48</b>              | <b>1,318,892.49</b>            | <b>1,434,033.00</b>        | <b>1,321,893.00</b>               | <b>1,438,373.00</b>        | <b>4,340.00</b>                 |

*\*ELIGIBLE FOR BOCES AID AT APPROXIMATELY 53% OF THE COST. AID IS RETURNED IN THE FOLLOWING SCHOOL YEAR.*

2020 SUPERVISION

.150 Instructional Salaries

Principals - The principal of each of the district's five schools has the responsibility for the operation of the building, the supervision of the staff, and the direction of the educational program.

Assistant Principals - Secondary – One assistant principal is assigned to Administration to assist the Superintendent with data analysis, two assistant principals are assigned to the High School and two assistant principals are assigned to the Middle School. These administrators assist the principal in the operation of the building, with student behavior, supervision of staff and instructional leadership.

Dean of Students - Two part-time positions assist the principals with student discipline and support at the high school.

Total FTE (Full-Time Equivalent) positions for this code are 11.

.160 Non-Instructional Salaries

Clerical- Covered in this item are funds of 13.0 individuals with FTE salaries of 10.7 clerical personnel 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.

|                |     |             |     |
|----------------|-----|-------------|-----|
| Liberty        | 1.4 | Upper Nyack | 1.4 |
| Middle School  | 2.0 | High School | 4.5 |
| Valley Cottage | 1.4 |             |     |

.164 Special Clerical

This category covers additional clerical service for projects and substitute clerical support when regular staff is absent district-wide.

.167 Student Workers

Funds include having students work at the high school in various areas such as the offices.

| 2020 | CODE   | Actual Expenditures<br>2003-04 | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|------|--|--------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
|      | <b>SUPERVISION</b>   |                                |                                |                            |                                   |                            |                                 |
|      | .150 Instructional Salaries<br>Principals/Asst Principals<br>& Deans | 1,230,946.98                   | 1,328,132.03                   | 1,406,358.00               | 1,371,034.00                      | 1,503,489.00               | 97,131.00                       |
|      | .160 Non-Instructional Salaries<br>Clerical                          | 422,687.61                     | 469,525.98                     | 531,005.00                 | 509,083.00                        | 540,547.00                 | 9,542.00                        |
|      | .164 Special Clerical  | 52,990.02                      | 57,736.45                      | 57,200.00                  | 58,000.00                         | 56,000.00                  | (1,200.00)                      |
|      | .167 Student Workers   | 4,532.70                       | 1,029.00                       | 6,500.00                   | 1,200.00                          | 4,000.00                   | (2,500.00)                      |

2020 SUPERVISION (continued)

.447 Professional Development

Funds are provided to permit school building administrators to attend professional conferences, such as the National Association of Elementary School 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.

| 2020 | CODE                                 | Actual Expenditures<br>2003-04 | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|------|--------------------------------------|--------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
|      | <b>SUPERVISION - REGULAR SCHOOL</b>  |                                |                                |                            |                                   |                            |                                 |
|      | <b>.447 Professional Development</b> |                                |                                |                            |                                   |                            |                                 |
|      | · Valley Cottage                     | 955.00                         | 604.62                         | 3,200.00                   | 3,648.00                          | 3,200.00                   | 0.00                            |
|      | · Liberty School                     | 2,946.67                       | 592.61                         | 3,200.00                   | 3,200.00                          | 3,200.00                   | 0.00                            |
|      | · Upper Nyack School                 | 2,559.05                       | 3,292.30                       | 3,200.00                   | 3,200.00                          | 3,200.00                   | 0.00                            |
|      | · Middle School                      | 4,978.47                       | 2,216.55                       | 9,600.00                   | 9,605.00                          | 9,600.00                   | 0.00                            |
|      | · Senior High School                 | 9,757.03                       | 4,951.61                       | 12,800.00                  | 5,700.00                          | 12,800.00                  | 0.00                            |
|      | <b>Total .447</b>                    | <b>21,196.22</b>               | <b>11,657.69</b>               | <b>32,000.00</b>           | <b>25,353.00</b>                  | <b>32,000.00</b>           | <b>0.00</b>                     |

2020 SUPERVISION (Continued)

.425 Membership

This includes membership fees to Middle States, American Association of Guidance Counselors, Council for Basic Education, College Entrance Board and Middle School Association.

.411 Membership and Other Events

Funds are allocated by contract for membership fees or payment for attendance at special events.

.490 BOCES Printing

Funds are allocated for the printing of stationery and other materials.

.490 Administrative Services

Telecommunications services purchased through BOCES supports our internet services. These costs are eligible for E-Rate funding and BOCES aid.

.450 Materials and Supplies

Included here is the cost of the purchase of normal materials required for the operation of the administrative offices in each of the schools. This budgetary allocation covers the cost of paper, envelopes, pencils, typewriter ribbons, printing, petty cash, computer supplies, stationery, and report cards. Student handbooks costs have been allocated under this code.

.460 Wincap Software

Funds are included here for the purchase of a new, fully integrated accounting/payroll/human resources financial software package. Funds that were previously paid to the Mid-Hudson Regional Information Center (BOCES) have been reallocated to this line item to cover the cost of this software package. In future years maintenance on the new software package will be less expensive than our current package.

| 2020 | CODE   | Actual Expenditures<br>2003-04 | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|------|--|--------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
|      | <b>SUPERVISION - REGULAR SCHOOL</b>                |                                |                                |                            |                                   |                            |                                 |
|      | <b>.425 Memberships</b>                            |                                |                                |                            |                                   |                            |                                 |
|      | Middle School                                      | 1,317.93                       | 136.00                         | 1,000.00                   | 140.00                            | 1,000.00                   | 0.00                            |
|      | Senior High School                                 | 813.75                         | 769.75                         | 1,550.00                   | 819.00                            | 1,550.00                   | 0.00                            |
|      | <b>.411 Membership and Other Events</b>            |                                |                                |                            |                                   |                            |                                 |
|      | Valley Cottage                                     | 195.00                         | 615.00                         | 750.00                     | 640.00                            | 750.00                     | 0.00                            |
|      | Liberty Elementary                                 | 500.00                         | 579.00                         | 750.00                     | 584.00                            | 750.00                     | 0.00                            |
|      | Upper Nyack  | 505.00                         | 445.00                         | 750.00                     | 615.00                            | 750.00                     | 0.00                            |
|      | Middle School                                      | 1,331.97                       | 3,779.75                       | 2,250.00                   | 2,250.00                          | 2,250.00                   | 0.00                            |
|      | Senior High School                                 | 1,527.00                       | 2,200.00                       | 3,250.00                   | 2,455.00                          | 3,250.00                   | 0.00                            |
|      | <b>Total .411</b>                                  | <b>4,058.97</b>                | <b>7,618.75</b>                | <b>7,750.00</b>            | <b>6,544.00</b>                   | <b>7,750.00</b>            | <b>0.00</b>                     |
|      | <b>.490 Printing - BOCES</b>                       |                                |                                |                            |                                   |                            |                                 |
|      | Valley Cottage                                     | 698.60                         | 1,251.09                       | 1,200.00                   | 1,199.00                          | 1,400.00                   | 200.00                          |
|      | Liberty School                                     | 1,075.90                       | 541.56                         | 1,600.00                   | 1,328.00                          | 1,400.00                   | (200.00)                        |
|      | Upper Nyack School                                 | 294.22                         | 534.83                         | 1,500.00                   | 750.00                            | 1,400.00                   | (100.00)                        |
|      | Middle School                                      | 3,085.60                       | 3,137.84                       | 4,300.00                   | 3,229.00                          | 4,300.00                   | 0.00                            |
|      | Senior High School                                 | 4,390.23                       | 4,980.04                       | 4,668.00                   | 4,992.00                          | 4,668.00                   | 0.00                            |
|      | <b>Total .490</b>                                  | <b>9,544.55</b>                | <b>10,445.36</b>               | <b>13,268.00</b>           | <b>11,498.00</b>                  | <b>13,168.00 *</b>         | <b>(100.00)</b>                 |
|      | <b>.490 BOCES - Admin. Services</b>                |                                |                                |                            |                                   |                            |                                 |
|      | District-wide                                      | 280,565.36                     | 130,346.80                     | 133,893.00                 | 144,583.00                        | 86,100.00 *                | (47,793.00)                     |
|      | <b>.450 Materials and Supplies</b>                 |                                |                                |                            |                                   |                            |                                 |
|      | Valley Cottage                                     | 5,144.34                       | 6,174.53                       | 6,000.00                   | 4,877.00                          | 7,200.00                   | 1,200.00                        |
|      | Liberty School                                     | 9,894.66                       | 8,488.81                       | 8,500.00                   | 8,305.00                          | 8,000.00                   | (500.00)                        |
|      | Upper Nyack School                                 | 4,457.12                       | 4,606.94                       | 7,100.00                   | 4,987.00                          | 6,650.00                   | (450.00)                        |
|      | Middle School                                      | 18,479.65                      | 15,106.40                      | 12,000.00                  | 18,178.00                         | 12,000.00                  | 0.00                            |
|      | Senior High School                                 | 38,578.48                      | 42,637.74                      | 36,000.00                  | 35,277.00                         | 36,000.00                  | 0.00                            |
|      | <b>Total .450</b>                                  | <b>76,554.25</b>               | <b>77,014.42</b>               | <b>69,600.00</b>           | <b>71,624.00</b>                  | <b>69,850.00</b>           | <b>250.00</b>                   |
|      | <b>.460 Wincap Software &amp; Misc Programming</b> | <b>0.00</b>                    | <b>0.00</b>                    |                            | <b>0.00</b>                       | <b>52,250.00</b>           | <b>52,250.00</b>                |
|      | <b>TOTAL 2020</b>                                  | <b>2,105,208.34</b>            | <b>2,094,412.23</b>            | <b>2,260,124.00</b>        | <b>2,199,878.00</b>               | <b>2,367,704.00</b>        | <b>107,580.00</b>               |

*\*ELIGIBLE FOR BOCES AID AT APPROXIMATELY 53% OF THE COST. AID IS RETURNED IN THE FOLLOWING SCHOOL YEAR.*

2070 STAFF DEVELOPMENT - INSTRUCTION

Funds are provided here to cover costs of professional development programs to comply with the requirements of NYS mandated District Professional Development Plan as well as to address NYS Learning Standards, District and building goals. All professional development is focused on improving student achievement through improved professional practice. New teacher orientation is included. Also included here are provisions for consultants and materials for the annual Superintendent's Conference Days and system-wide conferences.

Professional Development Priorities: Reading In The Content Area; Critical Thinking Skills; Teaching Culturally and Academically Diverse Learners (differentiated learning), Assessment, Integration of Technology into the Curriculum.

Codes: 151, 420, 421, 447, 490, and 450

|  |         |
|--|---------|
| A. Support Professional Development Plan   | 20,000  |
| B. To support K-12 professional development including diversity related issues. We will continue our focus on reducing the achievement gap during the school year. | 46,250  |
| C. Grant Writing Consulting Services   | 10,000  |
| D. Program Support – BOCES Professional Development  | 70,000  |
| E. Travel and Conference:  | 20,000  |
| E. Materials and Supplies:   | 10,000  |
|  | <hr/>   |
|  | 176,250 |

| CODE                                | Actual Expenditures<br>2003-04 | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|-------------------------------------|--------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| <b>2070 STAFF DEVELOPMENT</b>       |                                |                                |                            |                                   |                            |                                 |
| .151 In-service Train./Workshops    | 7,991.49                       | 3,987.80                       | 40,000.00                  | 5,000.00                          | 20,000.00                  | (20,000.00)                     |
| .420 Consultant Services            | 51,596.58                      | 70,820.44                      | 61,250.00                  | 73,553.00                         | 46,250.00                  | (15,000.00)                     |
| .421 Consultant - Grant Writing     | 0.00                           | 0.00                           | 0.00                       | 0.00                              | 10,000.00                  | 10,000.00                       |
| .447 Travel & Conferences           | 22,803.05                      | 24,993.05                      | 25,000.00                  | 25,000.00                         | 20,000.00                  | (5,000.00)                      |
| .490 BOCES - Staff Development      | 87,113.90                      | 68,455.57                      | 65,000.00                  | 70,535.00                         | 70,000.00 *                | 5,000.00                        |
| .450 Materials & Supplies           | 12,936.20                      | 13,449.97                      | 10,000.00                  | 9,500.00                          | 10,000.00                  | 0.00                            |
| <b>TOTAL 2070</b>                   | <b>182,441.22</b>              | <b>181,706.83</b>              | <b>201,250.00</b>          | <b>183,588.00</b>                 | <b>176,250.00</b>          | <b>(25,000.00)</b>              |
| <b>TOTAL CURRICULUM/SUPERVISION</b> | <b>3,268,149.04</b>            | <b>3,595,011.55</b>            | <b>3,895,407.00</b>        | <b>3,705,359.00</b>               | <b>3,982,327.00</b>        | <b>86,920.00</b>                |

*\*ELIGIBLE FOR BOCES AID AT APPROXIMATELY 53% OF THE COST. AID IS RETURNED IN THE FOLLOWING SCHOOL YEAR.*

## TEACHING

The costs of the teaching function are included here. This includes funds needed to conduct the regular program in this district, as well as costs incurred for students who attend BOCES Occupational programs or other public schools.

### 2110 REGULAR DAY SCHOOL

Included here are the funds needed to conduct the regular school programs. Covered are salaries of professional and clerical personnel, supplies, materials, equipment, tuition to other districts, textbooks, workbooks, graduation expenses, repair of equipment and furniture, and all other expenses related to the conducting of the regular school program.

#### .120 Instructional Salaries – K-6

Teachers - Provided in this item are funds for 108 teacher's salaries for a projected student enrollment of 1,504 students in 2006/2007.

Kindergarten – All Day  
Grades 1-6  
Art  
Music  
Physical Education  
ESL  
Reading  
Department Chairpersons K-12  
Spanish  
Business  
Scale Changes

#### .130 Instructional Salaries

Teachers -Included here are the funds for 32 teachers' salaries in grades 7-8 for a projected enrollment of 422 students in 2006/2007.

Teachers - Included here are funds needed for 77.5 teachers' salaries in grades 9-12 for a projected enrollment of 958 students in 2006/2007.

Department Chairpersons are included for LOTE (Languages other than English), Social Studies, English, Science, Math, Art, Health & Physical Education, and Music.

#### .140 Substitute Teachers

Funds cover the cost of individuals who teach when regular staff is absent. Compensation is at a rate of \$100.00 per day; \$110.00 per day after twenty consecutive days in the same position.

#### .141 Long-Term Substitute

Funds are provided for the cost of long-term substitute teachers at the rate of \$115 per day after three months retroactive to the first day of assignment.

| CODE        | Actual Expenditures<br>2003-04  | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|-------------|---------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| <b>2110</b> | <b>REGULAR DAY SCHOOL</b>       |                                |                            |                                   |                            |                                 |
| .120        | 6,861,846.20                    | 7,292,444.55                   | 7,645,608.00               | 7,420,959.00                      | 8,051,604.00               | 405,996.00                      |
|             | Instructional Salaries Teachers |                                |                            |                                   |                            |                                 |
|             | Kindergarten-Full Day           |                                |                            |                                   |                            |                                 |
|             | Grades 1-6                      |                                |                            |                                   |                            |                                 |
|             | Art                             |                                |                            |                                   |                            |                                 |
|             | Music                           |                                |                            |                                   |                            |                                 |
|             | Physical Education              |                                |                            |                                   |                            |                                 |
|             | Reading                         |                                |                            |                                   |                            |                                 |
|             | ESL                             |                                |                            |                                   |                            |                                 |
|             | Scale Changes                   |                                |                            |                                   |                            |                                 |
|             | Spanish                         |                                |                            |                                   |                            |                                 |
|             | K-12 Department Chairpersons    |                                |                            |                                   |                            |                                 |
| .130        | 8,702,820.65                    | 8,909,851.91                   | 9,561,063.00               | 9,345,795.00                      | 10,071,850.00              | 510,787.00                      |
|             | Instructional Salaries Teachers |                                |                            |                                   |                            |                                 |
|             | Grades 7-12                     |                                |                            |                                   |                            |                                 |
|             | Scale Changes                   |                                |                            |                                   |                            |                                 |
|             | 6-12 Department Chairpersons    |                                |                            |                                   |                            |                                 |
|             | Support Teacher                 |                                |                            |                                   |                            |                                 |
| .140        | 411,138.34                      | 457,136.07                     | 411,138.00                 | 465,000.00                        | 450,000.00                 | 38,862.00                       |
|             | Substitute Teachers             |                                |                            |                                   |                            |                                 |
| .141        | 114,358.38                      | 152,315.31                     | 114,358.00                 | 158,000.00                        | 160,000.00                 | 45,642.00                       |
|             | Long-Term Substitute            |                                |                            |                                   |                            |                                 |

2110 REGULAR DAY SCHOOL (Continued)

.158 Non-Instructional Salaries

Teacher Assistants - This item covers salaries of individuals who assist in classrooms and other needed tasks.

|                |    |               |   |
|----------------|----|---------------|---|
| Valley Cottage | 19 | Middle School | 8 |
| Upper Nyack    | 19 | High School   | 4 |
| Liberty        | 20 |               |   |

.161 Monitors

This includes teaching and non-teaching staff who perform monitor duty at lunchtime or during the day either in the hallways or at the bus stops. Their salaries are based on the number of hours worked each week times the rate of pay established.

| <u>Non-Certified</u> |   | <u>Certified</u> |   |
|----------------------|---|------------------|---|
| High School          | 2 | Valley Cottage   | 2 |
| Middle School        | 4 |                  |   |
| Upper Nyack          | 2 |                  |   |

.471 Tuition To Other Districts

At times, students from this district 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 disabled children pursuant to Section 4402-2b of the Education Law, which is covered in Code 2250.471.

.408 Retirement Incentive

Funds are allocated for a district retirement plan for teachers and clerical retirees. This is the fourth payment of the schedule for 7/1/03, third payment of the schedule for 7/1/04, the second payment of the schedule for 7/1/05, and the first payment of the schedule for 7/1/06.

.430 Contracted Service - Security Officers/School Resource Officers

Funds are provided for eight security officers assigned to the high school, two security officers assigned to the middle school and one security officer assigned to each elementary schools under the direction of a security supervisor and the respective building principal. They provide coverage inside the buildings as well as outside parking lots and grounds. The Clarkstown Police will continue to provide a School Resource Officer to assist our staff and council students at the high school and the South Nyack Police will continue to provide a part-time School Resource Officer at the middle school.

.427 Repair of Equipment

Funds are provided here to cover the cost on a K-12 basis for the repair of equipment and servicing of microscopes used in the science program.

| CODE   | Actual Expenditures<br>2003-04 | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|--|--------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| 2110 REGULAR DAY SCHOOL  |                                |                                |                            |                                   |                            |                                 |
| .158 Non-Instructional Salaries<br>Teacher Assistants                                  | 991,890.57                     | 1,134,763.95                   | 1,288,417.00               | 1,174,760.00                      | 1,347,714.00               | 59,297.00                       |
| .161 Monitors  | 177,297.37                     | 168,929.25                     | 155,100.00                 | 151,860.00                        | 163,311.00                 | 8,211.00                        |
| .471 Tuition to Other Districts  | 12,822.02                      | 83,308.73                      | 125,000.00                 | 83,309.00                         | 90,000.00                  | (35,000.00)                     |
| .408 Retirement Incentive  | 490,268.46                     | 639,743.11                     | 761,472.00                 | 771,629.00                        | 623,121.00                 | (138,351.00)                    |
| .430 Contracted Service<br>Security Officers<br>School Resource Officer<br>Music Lease | 538,798.15                     | 537,103.62                     | 531,130.00                 | 528,000.00                        | 532,000.00                 | 870.00                          |
| .427 Repair of Equipment   |                                |                                |                            |                                   |                            |                                 |
| · Valley Cottage School  | 413.33                         | 280.00                         | 400.00                     | 295.00                            | 750.00                     | 350.00                          |
| · Liberty Elementry  | 80.00                          | 95.00                          | 750.00                     | 400.00                            | 750.00                     | 0.00                            |
| · Upper Nyack School   | 939.50                         | 695.00                         | 1,000.00                   | 700.00                            | 750.00                     | (250.00)                        |
| · Middle School  | 1,772.00                       | 3,505.50                       | 3,250.00                   | 1,637.00                          | 3,250.00                   | 0.00                            |
| · Senior High School   | 5,097.83                       | 4,770.90                       | 8,000.00                   | 4,554.00                          | 6,000.00                   | (2,000.00)                      |
| Total .427   | 8,302.66                       | 9,346.40                       | 13,400.00                  | 7,586.00                          | 11,500.00                  | (1,900.00)                      |

2110 REGULAR DAY SCHOOL (Continued)

Outdoor Education

One major outdoor education experience is provided at the Middle School. Project SEE is for all sixth graders. Project SEE is an outdoor educational experience for students who spend one and one half days at a campsite learning about nature and our environment at the Greenkill Outdoor Environment Education Center.

|      |                                  |            |
|------|----------------------------------|------------|
| .136 | Project SEE Salaries             | 4,025      |
| .411 | Outdoor Education - Camp Fees    | 300        |
| 422  | Transportation                   | 3,400      |
| .490 | BOCES Program Fee                | 19,261     |
| .450 | Miscellaneous Expense & Supplies | <u>500</u> |
|      |                                  | 27,486     |

This program will receive BOCES Aid.

.480 Textbooks

Funds are provided for the purchase of textbooks for students who reside in the district and who attend public, private or parochial schools. Allocations are based on per pupil costs for the projected 2006-2007 enrollment.

|                   |      |
|-------------------|------|
| High School       | \$55 |
| Middle School     | \$55 |
| Elementary School | \$35 |

.490 BOCES Services - Occupational Education

This covers expenses for occupational education. Students participate in areas such as auto body and fender repair, cosmetology, data processing, practical nursing, and food service.

.490 BOCES - Alternative School

This covers the cost of students placed in Intensive Day Therapy until they are ready to return to their regular educational program.

.490 BOCES - GED

Funds are allocated for GED program for high school students.

.490 BOCES - Elementary Science Kits

Funds are provided to lease science kits through BOCES for the administration of the NY State Science Assessments for grades 4 & 8.

.490 BOCES - Challenger Program

Funds are provided for 5<sup>th</sup> grade students to participate in simulated technology space flights as part of their science curriculum.

| CODE                              | Actual Expenditures<br>2003-04 | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|-----------------------------------|--------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| 2110                              | REGULAR DAY SCHOOL             |                                |                            |                                   |                            |                                 |
| .136 Project SEE Salaries         | 3,774.00                       | 3,237.89                       | 6,525.00                   | 3,300.00                          | 4,025.00                   | (2,500.00)                      |
| .411 Outdoor Education            | 0.00                           | 0.00                           | 9,300.00                   | 0.00                              | 300.00                     | (9,000.00)                      |
| .422 Transportation - Project SEE | 3,078.30                       | 3,105.00                       | 3,188.00                   | 3,263.00                          | 3,400.00                   | 212.00                          |
| .490 BOCES - Project SEE          | 16,284.00                      | 16,691.10                      | 19,261.00                  | 17,360.00                         | 19,261.00 *                | 0.00                            |
| .450 Supplies                     | 0.00                           | 0.00                           | 500.00                     | 500.00                            | 500.00                     | 0.00                            |
| Total                             | 23,136.30                      | 23,033.99                      | 38,774.00                  | 24,423.00                         | 27,486.00                  | (11,288.00)                     |
| .480 Textbooks                    |                                |                                |                            |                                   |                            |                                 |
| · Non-Public Schools              | 39,346.53                      | 32,348.42                      | 35,000.00                  | 27,035.00                         | 35,000.00                  | 0.00                            |
| · Districtwide - ESL              | 0.00                           | 0.00                           | 4,850.00                   | 4,455.00                          | 4,850.00                   | 0.00                            |
| · Valley Cottage School           | 10,269.13                      | 8,032.92                       | 14,630.00                  | 14,605.00                         | 15,050.00                  | 420.00                          |
| · Liberty School                  | 16,860.61                      | 13,892.29                      | 16,660.00                  | 12,947.00                         | 16,100.00                  | (560.00)                        |
| · Upper Nyack School              | 7,535.39                       | 6,199.44                       | 14,000.00                  | 13,117.00                         | 13,475.00                  | (525.00)                        |
| · Middle School                   | 36,301.57                      | 20,728.86                      | 34,045.00                  | 24,198.00                         | 34,870.00                  | 825.00                          |
| · Senior High School              | 48,289.21                      | 39,575.89                      | 51,590.00                  | 39,249.00                         | 52,690.00                  | 1,100.00                        |
| Total .480                        | 158,602.44                     | 120,777.82                     | 170,775.00                 | 135,606.00                        | 172,035.00 **              | 1,260.00                        |
| .490 BOCES Services               |                                |                                |                            |                                   |                            |                                 |
| · Occup. Ed.                      | 191,487.20                     | 247,142.60                     | 230,000.00                 | 325,751.00                        | 240,872.00                 | 10,872.00                       |
| · Alternative School              | 27,399.74                      | 25,872.33                      | 51,265.00                  | 36,365.00                         | 51,265.00                  | 0.00                            |
| · GED                             | 27,060.00                      | 28,581.10                      | 35,535.00                  | 30,788.00                         | 35,535.00                  | 0.00                            |
| · Science Kits                    | 1,890.00                       | 3,915.00                       | 2,250.00                   | 3,915.00                          | 3,915.00                   | 1,665.00                        |
| · Challenger Program              | 20,100.75                      | 20,664.70                      | 18,625.00                  | 20,750.00                         | 21,000.00                  | 2,375.00                        |
| Total .490                        | 267,937.69                     | 326,175.73                     | 337,675.00                 | 417,569.00                        | 352,587.00 *               | 14,912.00                       |

\*ELIGIBLE FOR BOCES AID AT APPROXIMATELY 53% OF THE COST. AID IS RETURNED IN THE FOLLOWING SCHOOL YEAR.

\*\* TEXTBOOK AID = \$ 184,702

2110 REGULAR DAY SCHOOL (Continued)

.450 Materials and Supplies

Covered here are funds to be allocated to each of the district's schools for the purchase of materials and supplies necessary for carrying out the instructional program. Included are the costs of such items as copy paper, composition paper, chalk, pencils, home & career supplies, technology materials and fine arts materials. District-wide allocations include funds for new sections and class size adjustments. Allocations are based on a cost per pupil for the projected 2006-2007 enrollment.

|                    |      |
|--------------------|------|
| High School        | \$72 |
| Middle School      | \$62 |
| Elementary Schools | \$57 |

.481 Workbooks

This covers the cost of workbooks for the elementary and secondary programs. The allocations are based on a cost per pupil for the projected 2006-2007 enrollment.

|                    |      |
|--------------------|------|
| High School        | \$22 |
| Middle School      | \$22 |
| Elementary Schools | \$20 |

| CODE                    | Actual Expenditures<br>2003-04 | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|-------------------------|--------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| 2110                    | REGULAR DAY SCHOOL             |                                |                            |                                   |                            |                                 |
| .450                    | Materials and Supplies         |                                |                            |                                   |                            |                                 |
| · District-wide:        | 21,018.79                      | 28,232.23                      | 13,595.00                  | 11,137.00                         | 13,595.00                  | 0.00                            |
| Materials & Supplies    |                                |                                |                            |                                   |                            |                                 |
| · Center Support        | 10,137.39                      | 0.00                           | 12,725.00                  | 5,141.00                          | 12,828.00                  | 103.00                          |
| · E.S.L.                | 6,394.26                       | 0.00                           | 4,850.00                   | 3,900.00                          | 4,850.00                   | 0.00                            |
| · Valley Cottage School | 24,360.24                      | 27,346.09                      | 23,826.00                  | 16,962.00                         | 26,010.00                  | 2,184.00                        |
| · Liberty School        | 31,320.71                      | 32,079.17                      | 27,417.00                  | 23,147.00                         | 26,562.00                  | (855.00)                        |
| · Upper Nyack School    | 21,772.75                      | 24,272.00                      | 23,142.00                  | 19,195.00                         | 22,572.00                  | (570.00)                        |
| · Middle School         | 34,890.24                      | 42,939.32                      | 38,378.00                  | 33,195.00                         | 38,800.00                  | 422.00                          |
| · Senior High School    | 83,410.07                      | 75,661.07                      | 67,536.00                  | 62,488.00                         | 78,276.00                  | 10,740.00                       |
| Total .450              | 233,304.45                     | 230,529.88                     | 211,469.00                 | 175,165.00                        | 223,493.00                 | 12,024.00                       |
| .481                    | Workbooks                      |                                |                            |                                   |                            |                                 |
| · Valley Cottage School | 5,208.58                       | 6,889.77                       | 8,360.00                   | 6,365.00                          | 8,600.00                   | 240.00                          |
| · Liberty School        | 10,118.76                      | 8,843.95                       | 9,520.00                   | 9,065.00                          | 9,200.00                   | (320.00)                        |
| · Upper Nyack School    | 6,381.41                       | 6,287.33                       | 8,000.00                   | 7,955.00                          | 7,700.00                   | (300.00)                        |
| · Middle School         | 11,824.17                      | 10,317.58                      | 13,618.00                  | 6,562.00                          | 13,950.00                  | 332.00                          |
| · Senior High School    | 12,210.49                      | 8,668.25                       | 20,636.00                  | 13,058.00                         | 21,076.00                  | 440.00                          |
| Total .481              | 45,743.41                      | 41,006.88                      | 60,134.00                  | 43,005.00                         | 60,526.00                  | 392.00                          |
| <b>TOTAL 2110</b>       | <b>19,038,267.09</b>           | <b>20,126,467.20</b>           | <b>21,425,513.00</b>       | <b>20,902,666.00</b>              | <b>22,337,227.00</b>       | <b>911,714.00</b>               |

## PROGRAMS FOR PUPILS WITH DISABILITIES

### 2250 PROGRAM FOR PUPILS WITH DISABILITIES

According to IDEA Part B Section 611 and the Commissioner's Regulations Part 200, funds for the education of disabled children must be identified and placed in a separate code in the budget.

#### .154 Director of Pupil Personnel

Position is currently vacant and we do not anticipate filling in 2006-2007. The oversight of this area is assigned to the Assistant Superintendent for Pupil Personnel Services and Professional Staff. The responsibilities include oversight of special education, health services, guidance, support services including Title I, attendance and programs for "at risk" youth. This person coordinates school to work programs, Private and Parochial School Textbook Loan Program, Home Schooling and Central Registration, Multi-Cultural Council, Nyack Collaborative and Youth Coalition.

#### .152 Supervisor for Special Education

The responsibility in this area includes supervising staff and building-based special education programs. This position was planned for in the 2005-06 school year but was not filled. Position will be filled for the 2006-07 school year.

#### .155 Director of Special Education

The responsibility of this area is assigned to the Assistant Superintendent for Pupil Personnel Services and Professional Staff and includes oversight for the Committee on Special Education, mandated special education programs, services and personnel.

.156 CSE/CPSE Chairpersons- Funds are provided for a chairperson for CSE/CPSE K-5 and a CSE Chairperson for grades 6-12.

.133 Home Tutor - Funds are provided for tutoring students who are sick or pending special education placement.

#### .134 Summer Services

Funds are included here to cover 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.

#### .151 Psychological Services

Five psychologists (2.7 paid through IDEA grant funding) service the public and non-public schools in the district in the areas of testing and evaluation, staff and parent consultation, agency liaison, 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.

#### .157 Teachers: Speech/Language

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. Funds are provided here to pay the salaries of 2.0 speech therapists that service youngsters in the public and non-public schools. Funded through IDEA is a 1.0 speech therapist.

| CODE                               | Actual Expenditures<br>2003-04       | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|------------------------------------|--------------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| 2250                               | PROGRAM FOR PUPILS WITH DISABILITIES |                                |                            |                                   |                            |                                 |
| .154 Director of Pupil Personnel   | 30,603.73                            | 0.00                           | 0.00                       | 0.00                              | 0.00                       | 0.00                            |
| .152 Supervisor Special Education  | 15,303.40                            | 0.00                           | 85,000.00                  | 0.00                              | 110,000.00                 | 25,000.00                       |
| .155 Director of Special Education | 0.00                                 | 0.00                           | 0.00                       | 0.00                              | 0.00                       | 0.00                            |
| .156 CSE/CPSE Chairperson          | 156,140.00                           | 167,477.12                     | 185,088.00                 | 177,761.00                        | 188,553.00                 | 3,465.00                        |
| .133 Home Tutor                    | 118,328.55                           | 86,214.62                      | 65,000.00                  | 87,000.00                         | 85,000.00                  | 20,000.00                       |
| .134 Summer Services               | 35,361.49                            | 30,078.90                      | 30,000.00                  | 38,371.00                         | 40,000.00                  | 10,000.00                       |
| .151 Psychologists Salaries        | 337,924.00                           | 165,347.74                     | 206,930.00                 | 235,085.00                        | 248,490.00                 | 41,560.00                       |
| .157 Speech/Language               | 224,733.00                           | 295,485.00                     | 226,499.00                 | 323,449.00                        | 264,435.00                 | 37,936.00                       |

2250 PROGRAM FOR PUPILS WITH DISABILITIES (Continued)

.151 Teachers: Special Education

Funds are provided to cover the salaries of 32.6 special education teachers.

|                           |     |                         |   |
|---------------------------|-----|-------------------------|---|
| Senior High               | 9   | Collaborative K-5       | 9 |
| Middle School             | 6.6 | Resource Room K-5       | 3 |
| Consultant Teacher        | 1   | Special Ed K-5          | 2 |
| Blind & Visually Impaired | 1   | Deaf & Hearing Impaired | 1 |

.158 Teacher Assistants

Included in this category are funds to cover the salaries of 22 classroom assistants to provide support as specified in students' Individualized Education Plans.

|               |   |                |   |
|---------------|---|----------------|---|
| Senior High   | 5 | Liberty        | 6 |
| Middle School | 4 | Valley Cottage | 2 |
| Upper Nyack   | 5 |                |   |

.160 Non-Instructional Salaries

Clerical – Code used to cover 2 individuals who assist in the operation of the CPSE/CSE office. These 2.0 positions are now fully funded by IDEA grant funds.

.200 Equipment

Funds are provided to purchase specialized equipment as per student's Individual Educational Plans.

| CODE  | Actual Expenditures<br>2003-04 | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|---|--------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| 2250 PROGRAM FOR PUPILS WITH DISABILITIES     |                                |                                |                            |                                   |                            |                                 |
| .151 Teachers Special Education               | 2,606,506.49                   | 2,690,968.02                   | 2,743,049.00               | 2,710,308.00                      | 2,900,250.00               | 157,201.00                      |
| .158 Teaching Assistants<br>Special Education | 400,626.23                     | 468,757.32                     | 505,897.00                 | 498,497.00                        | 562,856.00                 | 56,959.00                       |
| .160 Non-Instructional Salaries<br>Clerical   | 1,325.35                       | 620.60                         | 0.00                       | 0.00                              | 0.00                       | 0.00                            |
| .200 Equipment -<br>Special Education         | 0.00                           | 5,273.00                       | 20,000.00                  | 5,000.00                          | 20,000.00                  | 0.00                            |

2250 PROGRAM FOR PUPILS WITH DISABILITIES (Continued)

.471 Tuition - Private Schools and Cross Contracts with other Districts

Education Law 4402.2b requires the school district to pay tuition to schools with whom it contracts for the education of district children with disabling conditions. The funds in this category cover tuition costs for contracting with state approved schools such as those listed. The costs below are estimated based on anticipated 2006/2007 enrollments:

| <u>School</u>           | <u>Students</u> | <u>Rate</u> | <u>Cost</u>   |
|-------------------------|-----------------|-------------|---------------|
| South Orangetown        |                 |             |               |
| Tappan Zee High School  | 1               | 33,000      | 33,000        |
| Community School        | 1               | 36,000      | 36,000        |
| Pending Placements      | 2               | 48,000      | 96,000        |
| Contingency Placements  | 3               | 45,000      | 135,000       |
| Aides 1:1 (Contingency) | <u>1</u>        | 30,000      | <u>30,000</u> |
|                         | 8               |             | 330,000       |

.420 Consultants

Funds are provided for consultant services as required by the Individual Education Program developed for students. Funds are also provided for psychiatric consultations required by the CSE.

.430 Contracted Service

Funds are provided for one contracted Registered Nurse, contracted services for autistic children, and for 20% of the cost of students placed in residential placements by the committee on special education. The County previously paid the total cost for the maintenance for residential placements but the law changed during the 2003-04 school year; now public school districts must pay 20% of the maintenance cost as well as the full tuition cost.

| CODE                                      | Actual Expenditures<br>2003-04 | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|---|--------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| 2250 PROGRAM FOR PUPILS WITH DISABILITIES |                                |                                |                            |                                   |                            |                                 |
| .471 Tuition                              | 364,518.62                     | 327,477.88                     | 300,000.00                 | 327,478.00                        | 330,000.00                 | 30,000.00                       |
| .420 Consultants                          | 56,209.00                      | 13,020.00                      | 20,000.00                  | 21,604.00                         | 20,000.00                  | 0.00                            |
| .430 Contracted Service                   | 259,626.48                     | 309,035.93                     | 300,000.00                 | 310,026.00                        | 300,000.00                 | 0.00                            |

2250 PROGRAM FOR PUPILS WITH DISABILITIES (Continued)

.418 Contractual

Impartial Hearing Officer - This individual is required by Commissioner's Regulation Part 200 to hear parental appeals to classification and placement of children with disabling conditions.

.447 Travel and Conferences

Funds are included for staff attendance at Special Education workshops and conferences.

.480 Textbooks

Funds are provided here for the purchase of textbooks for the district's special education program. Since all students now study a common curriculum, the bulk of textbook purchases are included in building budgets and in code 2010.480.

.411 Membership and Other Events

Funds are allocated for membership fees or payment for attendance at special events.

.490 BOCES Services

This item covers the cost of 60 students with special needs who we anticipate will attend BOCES' special education programs.

.490 BOCES Repair & IEP Direct

Funds are included for annual support of our Special Education software (IEP Direct) as well as miscellaneous repairs/support of the computer network.

.490 BOCES - Microfilm

Funds are allocated to microfilm student records.

.490 BOCES - Printing

Funds are allocated for printing of stationery and other materials.

| CODE  | Actual Expenditures<br>2003-04       | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|---|--------------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| 2250  | PROGRAM FOR PUPILS WITH DISABILITIES |                                |                            |                                   |                            |                                 |
| .418 Contractual -<br>Impartial Hearing Officer | 6,450.00                             | 1,132.35                       | 10,000.00                  | 0.00                              | 10,000.00                  | 0.00                            |
| .447 Travel & Conferences                       | 1,512.20                             | 4,757.55                       | 5,500.00                   | 4,404.00                          | 5,500.00                   | 0.00                            |
| .480 Textbooks                                  | 5,755.97                             | 3,339.59                       | 7,200.00                   | 4,169.00                          | 7,200.00                   | 0.00                            |
| .411 Membership and Other Events                | 1,069.00                             | 1,276.00                       | 1,500.00                   | 1,276.00                          | 1,500.00                   | 0.00                            |
| .490 BOCES Services                             |                                      |                                |                            |                                   |                            |                                 |
| - Special Education                             | 2,459,199.47                         | 2,663,492.78                   | 2,667,755.00               | 2,958,580.00                      | 3,001,923.00 **            | 334,168.00                      |
| .490 BOCES - Repair & IEP Direct                | 8,740.00                             | 8,996.26                       | 10,212.00                  | 9,088.00                          | 10,212.00 *                | 0.00                            |
| .490 BOCES - Microfilm                          | 1,810.83                             | 2,090.00                       | 4,031.00                   | 2,090.00                          | 2,091.00 *                 | (1,940.00)                      |
| .490 BOCES - Printing                           | 316.21                               | 202.97                         | 695.00                     | 227.00                            | 695.00 *                   | 0.00                            |

*\*ELIGIBLE FOR BOCES AID AT APPROXIMATELY 53% OF THE COST. AID IS RETURNED IN THE FOLLOWING SCHOOL YEAR.*

*\*\* PRIVATE AND PUBLIC EXCESS COST AID = \$ 1,227,487*

2250 PROGRAM FOR PUPILS WITH DISABILITIES (Continued)

.450 Materials, Supplies, and Testing

Funds are provided to purchase instructional supplies, materials and evaluation instruments for the district's special education program and to support the district offices of special education, pupil personnel services and registration.

.481 Workbooks

Funds are allocated to purchase workbooks on as needed basis.

.440 Substance Abuse

Funds are provided to continue the broad-based prevention effort for the entire school population, and specifically for those students identified as being "at risk".

| CODE                | Actual Expenditures<br>2003-04       | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|---------------------|--------------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| 2250                | PROGRAM FOR PUPILS WITH DISABILITIES |                                |                            |                                   |                            |                                 |
| .450                | Materials, Supplies & Testing        |                                |                            |                                   |                            |                                 |
| · Special Education | 17,034.38                            | 31,092.50                      | 20,900.00                  | 21,029.00                         | 20,900.00                  | 0.00                            |
| · Psychologist      | 9,277.94                             | 9,905.38                       | 10,000.00                  | 9,875.00                          | 8,000.00                   | (2,000.00)                      |
| · Speech & Language | 1,962.76                             | 3,002.44                       | 3,000.00                   | 2,900.00                          | 3,000.00                   | 0.00                            |
| .481                | 1,407.73                             | 1,981.06                       | 2,100.00                   | 1,913.00                          | 2,100.00                   | 0.00                            |
| .440                | 1,808.73                             | 2,628.24                       | 2,000.00                   | 2,294.00                          | 2,000.00                   | 0.00                            |
| <b>TOTAL 2250</b>   | <b>7,123,551.56</b>                  | <b>7,293,653.25</b>            | <b>7,432,356.00</b>        | <b>7,752,424.00</b>               | <b>8,144,705.00</b>        | <b>712,349.00</b>               |

|                                  |                     |                     |                     |                     |                     |                   |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| <b>TOTAL PROGRAMS FOR PUPILS</b> |                     |                     |                     |                     |                     |                   |
| <b>WITH DISABILITIES</b>         | <b>7,123,551.56</b> | <b>7,293,653.25</b> | <b>7,432,356.00</b> | <b>7,752,424.00</b> | <b>8,144,705.00</b> | <b>712,349.00</b> |

## 2330 SPECIAL SCHOOL

The summer school program is provided primarily for remediation. Enrichment in a few areas is provided.

### .137 Summer Music Program

Funding is provided for a summer music program as an extension of our school-year program.

### .139 MS Summer Reading Program

Funding is provided for a summer reading program as an extension of our school-year program.

### .140 HS Freshman Experience and Raise Our Sights

Freshman Academy: Support for incoming 9<sup>th</sup> graders who have attended summer school and need academic assistance.

Raise Our Sights: Salaries to provide support to High School students who are enrolled in more challenging courses.

### .145 MS Raise Our Sights

Salaries to provide support to Middle School students who are enrolled in more challenging courses.

### .158 STARS Elementary Program After School (Academic Intervention Service)

Students in grades 1-5 will be invited to participate in a program designed to address specific instructional needs in reading.

Funds are for staff, supplies and related costs.

### .159 HS & MS Homework Clubs

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.

### .160 Family Resource Center

The Nyack School District has been designated as a School of the 21<sup>st</sup> Century as a result of the establishment of a Family Resource Center. Funding supports the salaries to provide an on-site FRC location in each of the 3 elementary schools and the Middle School.

### .420 Family Resource Center Contractual

Funding is for transportation of parents to the Family Resource Center and the district's commitment for an Americorp Member.

### .450 Family Resource Center Supplies

Funding is provided for supplies & materials to support the Family Resource Center.

### .451 & .452 Supplies & Materials

Supplies & Materials for related district programs.

### .490 BOCES - High School & Middle School Courses

This category covers the cost of high school and middle school students attending the summer school program at BOCES for two courses.

| CODE  | Actual Expenditures<br>2003-04 | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|---|--------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| 2330 SPECIAL SCHOOL                                 |                                |                                |                            |                                   |                            |                                 |
| .137 STARS Elementary Summer                        | 0.00                           | 0.00                           | 0.00                       | 21,384.00                         | 0.00                       | 0.00                            |
| .137 Summer Music Program                           | 0.00                           | 20,807.57                      | 20,000.00                  | 0.00                              | 25,000.00                  | 5,000.00                        |
| .139 MS Summer Reading                              | 4,784.09                       | 5,213.53                       | 10,000.00                  | 3,895.00                          | 7,500.00                   | (2,500.00)                      |
| .140 HS Freshman Experience<br>and Raise Our Sights | 10,945.63                      | 7,397.26                       | 20,000.00                  | 11,693.00                         | 25,838.00                  | 5,838.00                        |
| .145 MS - Raise Our Sights                          | 1,444.28                       | 3,682.22                       | 20,000.00                  | 3,830.00                          | 10,000.00                  | (10,000.00)                     |
| .158 STARS Elementary After School                  | 32,981.36                      | 34,584.23                      | 50,000.00                  | 35,968.00                         | 37,000.00                  | (13,000.00)                     |
| .159 MS Homework Club                               | 13,065.36                      | 24,032.74                      | 20,000.00                  | 24,994.00                         | 20,000.00                  | 0.00                            |
| .159 HS Homework Club                               | 0.00                           | 0.00                           | 0.00                       | 0.00                              | 19,952.00                  | 19,952.00                       |
| .160 Family Resource Center                         | 98,196.50                      | 98,369.51                      | 104,923.00                 | 124,408.00                        | 130,562.00                 | 25,639.00                       |
| .420 Family Resource Contractual                    | 0.00                           | 158.50                         | 1,000.00                   | 2,101.00                          | 1,000.00                   | 0.00                            |
| .450 Family Resource Center Supplies                | 7,673.74                       | 6,650.99                       | 7,500.00                   | 7,199.00                          | 8,000.00                   | 500.00                          |
| .451 Supplies & Materials                           | 0.00                           | 1,941.71                       | 2,500.00                   | 1,942.00                          | 2,000.00                   | (500.00)                        |
| .451 Supplies - MS Raise Your Sites                 | 1,118.33                       | 1,350.23                       | 1,000.00                   | 860.00                            | 1,000.00                   | 0.00                            |
| .452 Supplies - HS Raise Your Sites                 | 0.00                           | 0.00                           | 0.00                       | 1,500.00                          | 1,500.00                   | 1,500.00                        |
| .490 BOCES - Summer School                          | 91,127.24                      | 97,508.61                      | 115,000.00                 | 120,705.00                        | 125,000.00 *               | 10,000.00                       |
| <b>TOTAL 2330</b>                                   | <b>261,336.53</b>              | <b>301,697.10</b>              | <b>371,923.00</b>          | <b>360,479.00</b>                 | <b>414,352.00</b>          | <b>42,429.00</b>                |

*\*ELIGIBLE FOR BOCES AID AT APPROXIMATELY 53% OF THE COST. AID IS RETURNED IN THE FOLLOWING SCHOOL YEAR.*

INSTRUCTIONAL SUPPORT

Instructional services that support the instructional programs are provided for in this part of the budget. Included are funds for operating the school libraries and media centers. Funds are included in this budget code for personnel, equipment, books, materials and supplies, subscriptions to periodicals and computer assisted instruction.

2610 SCHOOL LIBRARY AND AUDIO VISUAL

Funds are provided in the succeeding sub-codes for various facets of the operation of the library media centers including personnel, materials, books, supplies and similar components.

.151 Instructional Salaries

Librarians - Funds are included in this item to cover the cost of salaries for 5.0 librarians.

|             |     |                |     |
|-------------|-----|----------------|-----|
| High School | 1.0 | Middle School  | 1.0 |
| Liberty     | 1.0 | Valley Cottage | 1.0 |
| Upper Nyack | 1.0 |                |     |

.164 Non-Instructional Salaries

A.V. Technicians - There is one A.V. technician servicing our 5 schools. Under the Director of Technology, this technician is responsible for processing the A.V. service required by the instructional staff and administration and the Da Vinci Center.

Library Clerical - There are 5 library clerks assigned throughout the district who work a ten month schedule for an FTE of 4.0.

.200 Equipment-Audio Visual

Funds are allocated to replace equipment as necessary.

.418 Bookbinding

Funds are provided to rebind library books and textbooks in the Middle and High School.

| CODE   | Actual Expenditures<br>2003-04 | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|--|--------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| <b>2610 SCHOOL LIBRARY &amp; AUDIO VISUAL</b>  |                                |                                |                            |                                   |                            |                                 |
| .151 Instructional Salaries - Librarians       | 269,021.11                     | 325,850.00                     | 350,075.00                 | 350,075.00                        | 373,519.00                 | 23,444.00                       |
| .164 Non-Instructional Salaries - Audio Visual | 34,114.22                      | 28,080.00                      | 34,280.00                  | 30,048.00                         | 36,570.00                  | 2,290.00                        |
| Library Clerical                               | 147,253.50                     | 156,474.85                     | 169,351.00                 | 141,328.00                        | 182,988.00                 | 13,637.00                       |
| .200 Equipment - Audio Visual                  |                                |                                |                            |                                   |                            |                                 |
| · District                                     | 5,202.11                       | 0.00                           | 10,000.00                  | 0.00                              | 5,000.00                   | (5,000.00)                      |
| .418 Bookbinding                               |                                |                                |                            |                                   |                            |                                 |
| · Middle School                                | 561.53                         | 1,308.27                       | 1,000.00                   | 500.00                            | 1,000.00                   | 0.00                            |
| · Senior High School                           | 2,755.65                       | 4,527.15                       | 3,300.00                   | 500.00                            | 3,300.00                   | 0.00                            |
| Total .418                                     | 3,317.18                       | 5,835.42                       | 4,300.00                   | 1,000.00                          | 4,300.00                   | 0.00                            |

2610 SCHOOL LIBRARY AND AUDIO VISUAL (Continued)

.421 Repair - Audio Visual/Computer

This category covers the purchase of small supplies such as bulbs and extension cords for audio visual and computer equipment.

.422 Annual Maintenance-On Line Library System

These funds provide for the on-line support of our library system.

.483 Library Books

This allocation provides for the gradual acquisition of a library collection to support the district's educational programs and provide enrichment and expansion of our student's knowledge. Per pupil cost of \$22 K-8, and \$28 9-12 based on the 2006-07 enrollment.

.425 Library Membership

Funds are allocated to provide library membership with other library services.

| CODE                                     | Actual Expenditures<br>2003-04 | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|--|--------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| 2610 SCHOOL LIBRARY & AUDIO VISUAL       |                                |                                |                            |                                   |                            |                                 |
| .427 Equipment Repair-AV                 | 515.94                         | 2,170.56                       | 5,000.00                   | 2,200.00                          | 2,500.00                   | (2,500.00)                      |
| .422 Annual Mtnce-On Line Library System | 5,069.78                       | 0.00                           | 11,000.00                  | 12,021.00                         | 12,000.00                  | 1,000.00                        |
| .483 Library Books                       |                                |                                |                            |                                   |                            |                                 |
| · Non-Public School                      | 2,202.25                       | 1,857.35                       | 3,293.00                   | 1,900.00                          | 3,300.00                   | 7.00                            |
| · Valley Cottage School                  | 8,883.08                       | 9,083.27                       | 9,196.00                   | 9,540.00                          | 9,460.00                   | 264.00                          |
| · Liberty School                         | 10,336.53                      | 9,622.01                       | 10,582.00                  | 13,222.00                         | 10,252.00                  | (330.00)                        |
| · Upper Nyack School                     | 8,597.52                       | 8,164.12                       | 8,932.00                   | 8,932.00                          | 8,932.00                   | 0.00                            |
| · Middle School                          | 12,007.28                      | 13,314.04                      | 13,618.00                  | 13,400.00                         | 13,948.00                  | 330.00                          |
| · Senior High School                     | 18,767.35                      | 16,409.02                      | 26,264.00                  | 18,225.00                         | 26,824.00                  | 560.00                          |
| Total .483                               | 60,794.01                      | 58,449.81                      | 71,885.00                  | 65,219.00                         | 72,716.00 *                | 831.00                          |
| .425 Library Membership                  | 135.00                         | 142.00                         | 700.00                     | 275.00                            | 700.00                     | 0.00                            |

\* LIBRARY MATERIALS AID = \$20,838

2610 LIBRARY AND AUDIO VISUAL (Continued)

.490 BOCES Services/Audio Visual Repair/Television/Micro-Computers  
Service is no longer provided through BOCES.

.490 BOCES Services  
Our Library Network is linked through BOCES.

.450 Supplies

Audio Visual - In order to conduct an effective instructional program, it is necessary to buy audio visual supplies to help support and maintain on-going instruction. Items such as filmstrips, recordings and transparencies are purchased with the funds. The allocation is based on \$6 per student for the projected 2006-07 enrollment.

Library - The day-to-day supplies for the library such as cataloging cards are included in this category.

| CODE                                 | Actual Expenditures<br>2003-04 | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|--------------------------------------|--------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| 2610 SCHOOL LIBRARY AND AUDIO VISUAL |                                |                                |                            |                                   |                            |                                 |
| .490 BOCES SERVICES                  |                                |                                |                            |                                   |                            |                                 |
| . AV/TV Repairs                      | 9,772.14                       | 0.00                           | 0.00                       | 0.00                              | 0.00                       | 0.00                            |
| . Micro Repairs                      | 16,731.00                      | 0.00                           | 0.00                       | 0.00                              | 0.00                       | 0.00                            |
| .490 BOCES Services                  |                                |                                |                            |                                   |                            |                                 |
| . Library Network                    | 7,364.64                       | 7,446.99                       | 12,274.00                  | 7,500.00                          | 10,278.00 *                | (1,996.00)                      |
| .450 Supplies - Audio Visual         |                                |                                |                            |                                   |                            |                                 |
| . Valley Cottage School              | 2,303.28                       | 2,478.29                       | 2,508.00                   | 2,218.00                          | 2,580.00                   | 72.00                           |
| . Liberty School                     | 2,017.30                       | 2,467.03                       | 2,886.00                   | 1,630.00                          | 2,796.00                   | (90.00)                         |
| . Upper Nyack School                 | 2,756.26                       | 2,426.51                       | 2,436.00                   | 808.00                            | 2,376.00                   | (60.00)                         |
| . Middle School                      | 5,673.99                       | 2,734.91                       | 3,714.00                   | 1,054.00                          | 3,804.00                   | 90.00                           |
| . Senior High School                 | 4,530.00                       | 2,199.63                       | 5,628.00                   | 5,225.00                          | 5,748.00                   | 120.00                          |
| . District                           | 29,137.18                      | 37,466.28                      | 7,500.00                   | 9,529.00                          | 6,500.00                   | (1,000.00)                      |
| .450 Supplies - Library              |                                |                                |                            |                                   |                            |                                 |
| . Valley Cottage School              | 1,157.22                       | 1,054.29                       | 1,200.00                   | 1,157.00                          | 1,200.00                   | 0.00                            |
| . Liberty School                     | 850.34                         | 1,575.24                       | 1,600.00                   | 900.00                            | 1,600.00                   | 0.00                            |
| . Upper Nyack School                 | 1,396.08                       | 1,403.48                       | 1,400.00                   | 1,349.00                          | 1,400.00                   | 0.00                            |
| . Middle School                      | 1,007.93                       | 990.93                         | 1,500.00                   | 999.00                            | 1,500.00                   | 0.00                            |
| . Senior High School                 | 1,476.43                       | 1,483.04                       | 1,500.00                   | 730.00                            | 1,500.00                   | 0.00                            |
| Total .450                           | 52,306.01                      | 56,279.63                      | 31,872.00                  | 25,599.00                         | 31,004.00                  | (868.00)                        |

*\*ELIGIBLE FOR BOCES AID AT APPROXIMATELY 53% OF THE COST. AID IS RETURNED IN THE FOLLOWING SCHOOL YEAR.*

2610 SCHOOL LIBRARY AND AUDIO VISUAL (Continued)

.435 Video Production

Funds are provided to support districtwide media needs.

.482 Periodicals

Magazines are purchased through this category.

| CODE                                 | Actual Expenditures<br>2003-04 | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|--------------------------------------|--------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| 2610 SCHOOL LIBRARY AND AUDIO VISUAL |                                |                                |                            |                                   |                            |                                 |
| .435 Video Production                | 1,878.80                       | 3,435.88                       | 3,000.00                   | 2,500.00                          | 3,000.00                   | 0.00                            |
| .482 Periodicals                     |                                |                                |                            |                                   |                            |                                 |
| · Valley Cottage School              | 999.48                         | 1,037.48                       | 1,100.00                   | 1,112.00                          | 1,100.00                   | 0.00                            |
| · Liberty School                     | 1,141.76                       | 1,083.45                       | 1,100.00                   | 1,093.00                          | 1,100.00                   | 0.00                            |
| · Upper Nyack School                 | 896.60                         | 817.59                         | 900.00                     | 931.00                            | 900.00                     | 0.00                            |
| · Middle School                      | 1,836.85                       | 1,451.82                       | 1,900.00                   | 1,687.00                          | 1,900.00                   | 0.00                            |
| · Senior High School                 | 6,174.80                       | 4,978.74                       | 5,280.00                   | 3,257.00                          | 5,280.00                   | 0.00                            |
| Total .482                           | 11,049.49                      | 9,369.08                       | 10,280.00                  | 8,080.00                          | 10,280.00                  | 0.00                            |
| <b>TOTAL 2610</b>                    | <b>624,524.93</b>              | <b>653,534.22</b>              | <b>714,017.00</b>          | <b>645,845.00</b>                 | <b>744,855.00</b>          | <b>30,838.00</b>                |

## 2630 COMPUTER ASSISTED INSTRUCTION

### .151 Staff Development – Technology

Allocation provides funding to cover costs associated with training our staff to effectively utilize technology.

### .200 Computer Equipment

Purchase of backup hardware, classroom network drops, switches, and hardware for Distance Learning.

### .220 State Aided Computer Hardware

The State allocates \$19.25 per RWADA per student (\$1.29 per student) for hardware aid.

### .430 Contractual Services

Costs for project management and consulting, as well as SASI maintenance, upgrades and support.

Note: Instructional Computer Lease

Moved to match State reporting requirements. See Installment Purchase Debt, account code 9785.600 on page 49.

### .460 State-Aided Computer Software (Non-public)

Funds are provided to purchase computer software materials for the parochial schools.

### .461 Computer Software

Software purchases to support the District technology initiative to integrate technology into the classroom (Plato licenses, Accelerated Math and Reader, School Island, Waterford, etc.).

| CODE   | Actual Expenditures<br>2003-04       | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|--|--------------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| 2630   | <b>COMPUTER ASSISTED INSTRUCTION</b> |                                |                            |                                   |                            |                                 |
| .151 Staff Development-Technology              | 0.00                                 | 83,603.56                      | 20,500.00                  | 15,000.00                         | 10,500.00                  | (10,000.00)                     |
| .200 Computer Equipment                        | 0.00                                 | 0.00                           | 5,000.00                   | 4,914.00                          | 5,000.00                   | 0.00                            |
| .220 State-Aided Computer Hardware             | 18,652.81                            | 22,711.58                      | 4,200.00                   | 4,200.00                          | 4,200.00                   | 0.00                            |
| .430 Contractual Services                      | 204,826.67                           | 168,866.51                     | 89,612.00                  | 78,214.00                         | 89,612.00                  | 0.00                            |
| .460 State-Aided Software<br>Non-Public School | 8,477.54                             | 5,231.14                       | 10,000.00                  | 5,530.00                          | 10,000.00 *                | 0.00                            |
| .461 Computer Software                         |                                      |                                |                            |                                   |                            |                                 |
| . Districtwide                                 | 97,286.60                            | 29,501.31                      | 83,734.00                  | 83,653.00                         | 60,000.00                  | (23,734.00)                     |
| . Valley Cottage School                        | 4,402.96                             | 224.25                         | 4,598.00                   | 4,598.00                          | 4,730.00                   | 132.00                          |
| . Liberty School                               | 3,629.65                             | 0.00                           | 4,829.00                   | 4,829.00                          | 5,126.00                   | 297.00                          |
| . Upper Nyack School                           | 2,295.92                             | 0.00                           | 4,532.00                   | 4,532.00                          | 4,356.00                   | (176.00)                        |
| . Middle School                                | 6,092.58                             | 565.29                         | 7,051.00                   | 6,801.00                          | 6,974.00                   | (77.00)                         |
| . Senior High School                           | <u>9,881.50</u>                      | <u>11,796.45</u>               | <u>11,256.00</u>           | <u>10,913.00</u>                  | <u>11,496.00</u>           | <u>240.00</u>                   |
| Total .461                                     | 123,589.21                           | 42,087.30                      | 116,000.00                 | 115,326.00                        | 92,682.00 *                | (23,318.00)                     |

\* COMPUTER SOFTWARE AID = \$ 47,317

.490 BOCES Computer Assisted Instruction

A variety of programs such as language arts, math, science, business, research and ESL as well as on-site network technician.

.490 BOCES District Technology Plan

Code no longer used since there are no existing lease-purchases through BOCES.

.490 BOCES eChalk

Web-hosting for student, parent and teacher email. Supports our initiative to integrate technology into the curriculum.

.490 BOCES Technology

Code no longer used.

.450 Computer Supplies

Funds are allocated in this code for computer and printer supplies to maintain our technology initiative.

.482 Periodicals - Computer and technology magazines are purchased through this category.

| CODE                                    | Actual Expenditures 2003-04 | Actual Expenditures 2004-05 | Adjusted Budget 2005-06 | Projected Expenditures 2005-06 | Proposed Budget 2006-07 | Budget to Budget \$ Increase |
|---|-----------------------------|-----------------------------|-------------------------|--------------------------------|-------------------------|------------------------------|
| .490 BOCES Computer Assisted Instructor | 198,964.45                  | 41,638.60                   | 46,642.00               | 43,823.00                      | 43,823.00 *             | (2,819.00)                   |
| .490 BOCES District Technology Plan     | 442,901.72                  | 0.00                        | 0.00                    | 0.00                           | 0.00                    | 0.00                         |
| .490 BOCES eChalk                       | 0.00                        | 30,794.00                   | 28,540.00               | 31,000.00                      | 31,000.00 *             | 2,460.00                     |
| .490 BOCES Technology                   | 38,137.00                   | 0.00                        | 0.00                    | 0.00                           | 0.00                    | 0.00                         |
| .450 Computer Supplies                  |                             |                             |                         |                                |                         |                              |
| . Valley Cottage School                 | 1,000.78                    | 932.76                      | 1,000.00                | 9,537.00                       | 1,720.00                | 720.00                       |
| . Liberty School                        | 1,185.18                    | 1,179.68                    | 1,200.00                | 800.00                         | 1,864.00                | 664.00                       |
| . Upper Nyack School                    | 993.78                      | 574.10                      | 1,200.00                | 271.00                         | 1,584.00                | 384.00                       |
| . Middle School                         | 1,455.03                    | 1,478.20                    | 1,500.00                | 578.00                         | 2,536.00                | 1,036.00                     |
| . Senior High School                    | 12,058.17                   | 12,726.68                   | 10,750.00               | 14,379.00                      | 11,496.00               | 746.00                       |
| . Technology Department                 | <u>68,848.33</u>            | <u>62,567.74</u>            | <u>35,090.00</u>        | <u>29,147.00</u>               | <u>30,090.00</u>        | <u>(5,000.00)</u>            |
| Total .450                              | 85,541.27                   | 79,459.16                   | 50,740.00               | 54,712.00                      | 49,290.00               | (1,450.00)                   |
| .482 Periodicals                        | 384.75                      | 209.94                      | 500.00                  | 210.00                         | 500.00                  | 0.00                         |
| <b>TOTAL 2630</b>                       | <b>1,121,475.42</b>         | <b>474,601.79</b>           | <b>371,734.00</b>       | <b>352,929.00</b>              | <b>336,607.00</b>       | <b>(35,127.00)</b>           |
| <b>TOTAL INSTRUCTIONAL SUPPORT</b>      | <b>1,746,000.35</b>         | <b>1,128,136.01</b>         | <b>1,085,751.00</b>     | <b>998,774.00</b>              | <b>1,081,462.00</b>     | <b>(4,289.00)</b>            |

*\*ELIGIBLE FOR BOCES AID AT APPROXIMATELY 53% OF THE COST. AID IS RETURNED IN THE FOLLOWING SCHOOL YEAR.*

## PUPIL SERVICES

This portion of the school budget includes the funds requested to provide specific students services. This category is divided into different codes in which the services are identified more definitively. Included here are provisions for the following services: attendance, guidance, health, psychological, social work, co-curricular activities, intramural activities, and athletics.

### 2805 ATTENDANCE

Funds are included in this code for the pupil attendance program.

#### .164 Non-Instructional Salaries

Clerical - Included here are the funds needed to cover 4 individuals who assist in the Attendance Office. Provisions are made for the equivalent of 3.4 positions: 1.6 at the high school, .8 at the middle school and 1.0 at the administrative offices. Of these, three positions are employed for ten months.

#### .490 BOCES Service - Data Processing

Code no longer used.

| CODE                                     | Actual Expenditures<br>2003-04 | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|--|--------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| 2805 ATTENDANCE                          |                                |                                |                            |                                   |                            |                                 |
| .164 Non-Instructional Salaries          | 108,167.20                     | 114,822.37                     | 124,925.00                 | 121,098.00                        | 128,044.00                 | 3,119.00                        |
| Clerical                                 |                                |                                |                            |                                   |                            |                                 |
| .490 BOCES Services -<br>Data Processing | 9,781.00                       | 9,039.07                       | 0.00                       | 0.00                              | 0.00                       | 0.00                            |
| <b>TOTAL 2805</b>                        | <b>117,948.20</b>              | <b>123,861.44</b>              | <b>124,925.00</b>          | <b>121,098.00</b>                 | <b>128,044.00</b>          | <b>3,119.00</b>                 |

## 2810 GUIDANCE

Guidance Counselors are assigned to the Middle School and Senior High School. They assist students and their parents in preparing programs to deal with the student's educational requirements and goals. In addition, the counselors work with students, parents and others to help students deal with school and, at times, personal problems that affect school work. Finally, they assist students and their parents to explore post high school education and career opportunities.

### .151 Instructional Salaries

Counselors - Funds are provided to pay the salaries of 1 guidance department chairperson, 4 high school guidance counselors, 3 middle school guidance counselors and 1.0 school/community counselors of which .2 is funded through the OASIS (Office of Alcoholism and Substance Abuse Services) grant.

### .152 Summer Counselors

Funds are provided for ten days of summer work for guidance counselors and fifteen days for the Guidance Department Chairperson.

### .164 Non-Instructional Salaries

Clerical - This allocation includes the salaries of the clerical staff assigned to the guidance departments. The total of 5 clerical positions are included here according to the following distribution: 3 at the High School, 2 at the Middle School.

### .447 Travel and Conferences

Funds are provided for guidance counselors to visit colleges and attend conferences.

### .490 BOCES Service

Code no longer used.

### .450 Materials and Supplies

The monies allocated in this code 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.

| CODE                                     | Actual Expenditures<br>2003-04 | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|--|--------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| 2810 GUIDANCE                            |                                |                                |                            |                                   |                            |                                 |
| .151 Instructional Salaries Counselors   | 770,534.07                     | 790,521.55                     | 762,258.00                 | 723,225.00                        | 761,764.00 *               | (494.00)                        |
| .152 Summer - Counselors                 | 53,169.96                      | 63,177.06                      | 71,374.00                  | 51,376.00                         | 71,374.00                  | 0.00                            |
| .164 Non-Instructional Salaries Clerical | 204,790.25                     | 217,970.95                     | 230,100.00                 | 207,120.00                        | 225,454.00                 | (4,646.00)                      |
| .447 Travel & Conferences                | 62.10                          | 42.25                          | 1,500.00                   | 1,448.00                          | 1,500.00                   | 0.00                            |
| .490 BOCES Service                       |                                |                                |                            |                                   |                            |                                 |
| • Data Processing/Choices                | 222.00                         | 259.68                         | 0.00                       | 0.00                              | 0.00                       | 0.00                            |
| • Guidance Info System-College Clini     | 39,498.00                      | 1,505.00                       | 0.00                       | 1,505.00                          | 1,505.00                   | 1,505.00                        |
| .450 Materials and Supplies              |                                |                                |                            |                                   |                            |                                 |
| • Senior High School                     | 8,104.92                       | 7,526.81                       | 11,720.00                  | 8,632.00                          | 12,400.00                  | 680.00                          |
| • Middle School                          | 2,485.78                       | 2,663.44                       | 3,000.00                   | 2,791.00                          | 3,000.00                   | 0.00                            |
| Total .450                               | 10,590.70                      | 10,190.25                      | 14,720.00                  | 11,423.00                         | 15,400.00                  | 680.00                          |
| <b>TOTAL 2810</b>                        | <b>1,078,867.08</b>            | <b>1,083,666.74</b>            | <b>1,079,952.00</b>        | <b>996,097.00</b>                 | <b>1,076,997.00</b>        | <b>(2,955.00)</b>               |

\* SCHOOL COMMUNITY COUNSELOR AID = \$ 18,812

## 2815 HEALTH SERVICES

The funds needed to provide day-to-day health services in the district's public and non-public schools are provided in this category. Also included are provisions for physical examinations for athletic participants, bus drivers, and for medical supervision.

### Non-Instructional Salaries - Health Services

#### .142 Substitute Nurses

Substitute nurses provide coverage when nurses are absent.

#### .166 Nurses/Health Aides

Registered Nurses - This code provides for 6 registered nurses. Health Aides - Funds are provided in this item for 2 Health Aides. The Health Aides and Registered Nurses provide coverage for the district's public and one non-public school.

#### .163 Overtime

Funds are included for extra hours for nurses and during the summer for sports physicals.

#### .200 Equipment

Funds are allocated to purchase equipment for nurses' offices.

#### .430 Contracts With Other Districts

Funds are provided here to cover the cost of health services given to resident students who attend out of district private and parochial schools.

#### .420 Consultants

This category covers physician's fees for medical exams that must be done at the physician's office.

#### .418 Physicians Services

Physicians are employed to give the required student physical examinations and when necessary, provide interscholastic game coverage.

#### .427 Repair Equipment

This category covers repair of equipment in health offices.

#### .450 Materials and Supplies

Funds are included here to purchase first aid materials. Among the materials are dressings, cotton or cotton balls, ice packs, alcohol, and uritix, which are urine tests used in sports physicals.

#### .436 Hepatitis Vaccination

Funds are provided for required vaccination of staff such as nurses, custodians, coaches and bus drivers.

| CODE                               | Actual Expenditures<br>2003-04 | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|------------------------------------|--------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| 2815 HEALTH SERVICES               |                                |                                |                            |                                   |                            |                                 |
| <b>Non-Instructional Salaries:</b> |                                |                                |                            |                                   |                            |                                 |
| .142 Substitute Nurses             | 3,400.00                       | 5,775.45                       | 7,500.00                   | 5,800.00                          | 7,500.00                   | 0.00                            |
| .166 Nurses/Health Aides           | 310,215.00                     | 281,192.00                     | 312,655.00                 | 298,202.00                        | 314,282.00 **              | 1,627.00                        |
| .163 Overtime                      | 16,391.19                      | 14,871.19                      | 20,000.00                  | 15,000.00                         | 20,000.00                  | 0.00                            |
| .200 Equipment                     | 0.00                           | 0.00                           | 3,000.00                   | 0.00                              | 3,000.00                   | 0.00                            |
| <b>Contractual Expense:</b>        |                                |                                |                            |                                   |                            |                                 |
| .430 Contracts - Other Districts   | 89,356.15                      | 90,542.73                      | 100,000.00                 | 95,000.00                         | 100,000.00 *               | 0.00                            |
| .420 Consultants                   | 547.00                         | 320.00                         | 2,000.00                   | 350.00                            | 2,000.00                   | 0.00                            |
| .418 Physicians Services           | 24,000.00                      | 24,720.00                      | 25,000.00                  | 25,000.00                         | 25,000.00                  | 0.00                            |
| .427 Repair of Equipment           | 0.00                           | 0.00                           | 1,500.00                   | 500.00                            | 1,500.00                   | 0.00                            |
| .450 Materials and Supplies        | 5,130.88                       | 6,769.58                       | 6,800.00                   | 6,608.00                          | 6,800.00                   | 0.00                            |
| .436 Hepatitis Vaccination         | 0.00                           | 0.00                           | 350.00                     | 0.00                              | 350.00                     | 0.00                            |
| <b>TOTAL 2815</b>                  | <b>449,040.22</b>              | <b>424,190.95</b>              | <b>478,805.00</b>          | <b>446,460.00</b>                 | <b>480,432.00</b>          | <b>1,627.00</b>                 |

\* HEALTH SERVICES - OTHER DISTRICTS = \$90,000

\*\* NURSE (1) PROVIDED TO NON PUBLIC SCHOOLS = \$41,656

## 2825 SOCIAL WORK SERVICE

Social work responsibilities include functions with children in the Special Education Program as well as work with other children throughout the district.

### .151 Instructional Salaries

Social Worker - The salary of one social worker employed by the district is included here. Funding for a second social worker is funded by IDEA grant funds.

### .152 Summer Work

Funds are provided for work related to Committee on Special Education meetings.

### .447 Travel and Conferences

Funds are provided for social workers to attend conferences and workshops.

### .450 Supplies

Items in this category include stationery, forms and general supplies.

| CODE   | Actual Expenditures<br>2003-04 | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|--|--------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| <b>2825 SOCIAL WORK SERVICES</b>             |                                |                                |                            |                                   |                            |                                 |
| .151 Instructional Salaries<br>Social Worker | 88,289.00                      | 59,645.00                      | 70,890.00                  | 70,888.00                         | 75,716.00                  | 4,826.00                        |
| .152 Summer Work                             | 1,970.63                       | 1,563.50                       | 2,700.00                   | 0.00                              | 2,700.00                   | 0.00                            |
| .447 Travel & Conferences                    | 41.88                          | 0.00                           | 500.00                     | 0.00                              | 500.00                     | 0.00                            |
| .450 Supplies                                | 240.63                         | 496.09                         | 500.00                     | 470.00                            | 500.00                     | 0.00                            |
| <b>TOTAL 2825</b>                            | <b>90,542.14</b>               | <b>61,704.59</b>               | <b>74,590.00</b>           | <b>71,358.00</b>                  | <b>79,416.00</b>           | <b>4,826.00</b>                 |

## 2850 CO-CURRICULAR ACTIVITIES

A variety of co-curricular activities are conducted in each of our secondary, middle level and elementary schools. Included among them are Artists-in-Residence, drama and musical presentations, student government, school publications, and class advisors for the Senior, Junior, Sophomore and Freshman classes at our senior high school. The largest percentage of this allocation is spent in the high school.

### .151 Instructional Salaries

Salaries of personnel employed to be advisors for co-curricular activities are included here. Funds are included for activities that previously had no stipends.

### .152 Instructional Salaries

Included here are the Prop Directors' salaries for our drama productions.

### .411 Student Participation

This category covers 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.

### .417 Subsidies for School Publications

Monies are used in this category to subsidize the Tower, The Nyack Spectrum, and Dimensions.

### .418 Assemblies and Lectures

This area covers speakers at assembly programs in the K-12 schools.

### .442 Drama Club

Funds are used to cover the cost of tickets, payment of royalties, and purchase of scripts and props and costumes for the Middle School and Senior High School productions.

### .450 Supplies

Monies in this allocation will provide materials and supplies required for co-curricular programs in the secondary, middle level and elementary schools.

### .490 Arts and Education

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.

| CODE   | Actual Expenditures<br>2003-04  | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|--|---------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| <b>2850</b>                                  | <b>CO-CURRICULAR ACTIVITIES</b> |                                |                            |                                   |                            |                                 |
| .151 Instructional Salaries<br>Advisors      | 110,960.20                      | 116,902.14                     | 125,710.00                 | 118,972.00                        | 128,396.00                 | 2,686.00                        |
| .152 Instructional Salaries - Prop Directors | 17,610.00                       | 20,855.00                      | 32,500.00                  | 31,449.00                         | 32,500.00                  | 0.00                            |
| .411 Student Participation                   | 12,283.63                       | 12,226.24                      | 12,600.00                  | 11,412.00                         | 14,500.00                  | 1,900.00                        |
| .417 Subsidies/School Publication            | 7,491.54                        | 6,193.33                       | 12,000.00                  | 11,500.00                         | 12,000.00                  | 0.00                            |
| .418 Assemblies and Lectures                 | 5,498.34                        | 3,116.37                       | 7,000.00                   | 4,400.00                          | 11,000.00                  | 4,000.00                        |
| .442 Drama Club                              | 16,855.57                       | 22,122.30                      | 27,500.00                  | 27,399.00                         | 27,500.00 **               | 0.00                            |
| .450 Supplies                                | 6,697.11                        | 3,784.96                       | 6,000.00                   | 3,800.00                          | 6,000.00                   | 0.00                            |
| .490 Arts & Education                        | 41,685.91                       | 28,349.52                      | 30,000.00                  | 28,500.00                         | 30,000.00 *                | 0.00                            |
| <b>TOTAL 2850</b>                            | <b>219,082.30</b>               | <b>213,549.86</b>              | <b>253,310.00</b>          | <b>237,432.00</b>                 | <b>261,896.00</b>          | <b>8,586.00</b>                 |

*\*ELIGIBLE FOR BOCES AID AT APPROXIMATELY 53% OF THE COST. AID IS RETURNED IN THE FOLLOWING SCHOOL YEAR.*

**\*\* ADMISSIONS = \$7,500**

## 2855 INTERSCHOLASTIC ATHLETICS

This section of the budget includes the funds needed to conduct an interscholastic athletic program at the secondary level for both boys and girls. The athletic program for next year will include all sport activities provided this year as follows:

Boys: H.S. - Football, Soccer, Tennis, Basketball, Wrestling, Baseball, Golf (Co-Ed), Spring Track, Ice Hockey, Lacrosse, Cross Country, Indoor Track and Fencing (Co-Ed).

M.S. - Soccer, Basketball, Baseball, Wrestling, Ice Hockey, Track, Football, Lacrosse, Cross-Country.

Girls: H.S. - Soccer, Tennis, Basketball, Volleyball, Field Hockey, Spring Track, Softball, Golf, Lacrosse, Cross Country and Indoor Track, Fencing and Swim Team.

M.S. - Softball, Field Hockey, Spring Track, Soccer, Basketball, Lacrosse, Cross-Country.

Cheerleaders – fall and winter Varsity teams.

### .151 Instructional Salaries

Coaches - This item includes the salaries of coaches and assistant coaches for the varsity, junior varsity, freshman and middle school levels.

### .153 Intramural

Covers the cost of supervisors for the intramural program for grade 6-12.

### .160 Non-Instructional Salaries

This covers the expense of ticket takers and supervision at games.

### .165 Certified Athletic Trainer

We have employed a certified athletics trainer to service the athletic teams throughout the district.

### .200 Equipment

Funds are included here for the purchase of equipment for the interscholastic athletic program and uniforms for the cheerleaders.

| CODE   | Actual Expenditures<br>2003-04 | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|--|--------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| <b>2855 INTERSCHOLASTIC ATHLETICS</b>          |                                |                                |                            |                                   |                            |                                 |
| .151 Instructional Salaries<br>Coaches         | 314,286.00                     | 322,748.00                     | 346,500.00                 | 365,195.00                        | 369,825.00                 | 23,325.00                       |
| .153 Intramurals                               | 550.00                         | 300.00                         | 3,500.00                   | 300.00                            | 3,500.00                   | 0.00                            |
| .160 Non-Instructional Salaries<br>Supervision | 40,470.68                      | 45,215.04                      | 48,619.00                  | 47,024.00                         | 49,375.00                  | 756.00                          |
| .165 Certified Athletic Trainer                | 42,292.11                      | 47,315.10                      | 51,100.00                  | 50,414.00                         | 53,919.00                  | 2,819.00                        |
| .200 Equipment                                 | 0.00                           | 0.00                           | 10,000.00                  | 9,495.00                          | 10,000.00                  | 0.00                            |

## 2855 INTERSCHOLASTIC ATHLETICS (Continued)

### .431 Rental of Facilities

This item covers cost of renting facilities at Sport-O-Rama and Palisades Center for hockey, Rockland Lake for golf green fees, and Rockland Community College for indoor track.

### .418 Game Officials

This item covers the payment of officials at athletic contests. These include officials for scrimmages, scorekeepers, and timers as required at each athletic event. They are required by guidelines and rules governing these activities.

### .430 Contract Service-Guards

Funds are provided here for the hiring of private guards for crowd supervision and control at athletic events.

### .427 Reconditioning of Uniforms

Sports equipment are cleaned, sanitized and recertified.

### .447 Travel and Conferences

Funds to cover the mileage costs incurred by our representatives to county, sectional and state athletic association meetings. Funds are also provided to cover the expenses of district coaches accompanying students to tournaments at the intersectional and State levels.

### .425 Membership Dues

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; fees for the officials coordinator, and entry fees.

### .438 Training Supplies

This includes items needed by certified athletic trainers and coaches who care for our athletes.

### .450 Supplies and Materials

A large amount of supplies and materials is required to conduct the district's interscholastic program in the senior high school and middle school. Such supplies include uniforms and protective equipment.

### .490 Game Officials - BOCES

Funds are allocated for the assignment and payment of officials through Southern Westchester BOCES and 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.

### .490 Printing - BOCES

Funds are allocated for printing of stationery and other materials.

| CODE                            | Actual Expenditures 2003-04      | Actual Expenditures 2004-05 | Adjusted Budget 2005-06 | Projected Expenditures 2005-06 | Proposed Budget 2006-07 | Budget to Budget \$ Increase |
|---------------------------------|----------------------------------|-----------------------------|-------------------------|--------------------------------|-------------------------|------------------------------|
| <b>2855</b>                     | <b>INTERSCHOLASTIC ATHLETICS</b> |                             |                         |                                |                         |                              |
| .431 Rental of Facilities       | 27,423.50                        | 31,321.00                   | 45,200.00               | 34,147.00                      | 45,970.00               | 770.00                       |
| .418 Game Officials             | 10,851.38                        | 9,517.50                    | 5,000.00                | 5,253.00                       | 5,000.00                | 0.00                         |
| .430 Contract Service - Guard   | 11,378.00                        | 10,808.25                   | 18,909.00               | 18,942.00                      | 19,000.00               | 91.00                        |
| .427 Reconditioning of Uniforms | 7,601.34                         | 12,637.06                   | 14,400.00               | 12,700.00                      | 14,400.00               | 0.00                         |
| .447 Travel and Conferences     | 8,021.85                         | 7,188.18                    | 10,000.00               | 7,200.00                       | 10,000.00               | 0.00                         |
| .425 Membership Dues            | 17,435.25                        | 18,071.65                   | 21,955.00               | 18,000.00                      | 22,000.00               | 45.00                        |
| .438 Training Supplies          | 4,892.60                         | 4,006.48                    | 4,500.00                | 4,427.00                       | 4,500.00                | 0.00                         |
| .450 Supplies and Materials     | 63,453.17                        | 55,591.49                   | 51,000.00               | 43,239.00                      | 51,000.00               | 0.00                         |
| .490 Game Officials - BOCES     | 60,232.86                        | 66,465.00                   | 68,000.00               | 69,189.00                      | 69,900.00 *             | 1,900.00                     |
| .490 Printing - BOCES           | 0.00                             | 291.89                      | 500.00                  | 300.00                         | 500.00 *                | 0.00                         |
| <b>TOTAL 2855</b>               | <b>608,888.74</b>                | <b>631,476.64</b>           | <b>699,183.00</b>       | <b>685,825.00</b>              | <b>728,889.00 **</b>    | <b>29,706.00</b>             |
| <b>TOTAL PUPIL SERVICES</b>     | <b>2,564,368.68</b>              | <b>2,538,450.22</b>         | <b>2,710,765.00</b>     | <b>2,558,270.00</b>            | <b>2,755,674.00</b>     | <b>44,909.00</b>             |
| <b>TOTAL INSTRUCTION</b>        | <b>34,001,673.25</b>             | <b>34,983,415.33</b>        | <b>36,921,715.00</b>    | <b>36,277,972.00</b>           | <b>38,715,747.00</b>    | <b>1,794,032.00</b>          |

*\*ELIGIBLE FOR BOCES AID AT APPROXIMATELY 53% OF THE COST. AID IS RETURNED IN THE FOLLOWING SCHOOL YEAR.*

**\*\* ADMISSIONS = \$ 7,500**

## PUPIL TRANSPORTATION

Funds needed to coordinate transportation with our bus contractors are included here. We no longer operate any District-owned buses. Covered is home-to-school transportation for public and non-public schools affecting approximately 2,464 students. Transportation for students involved in athletics, after-school activities, special education, occupational education and handicapped programs are included. Pupil transportation operates under the direction of the Assistant Superintendent for Business.

### 5510 DISTRICT TRANSPORTATION SERVICE

#### .420 Contracted Services

Annual update fee for in-house transportation system.

#### .425 Conference/Membership

Funds are provided for attendance at transportation conferences.

#### .450 Supplies and Materials

Transportation supplies such as bus passes, printer cartridges, etc.

| CODE                       | Actual Expenditures<br>2003-04         | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|----------------------------|--|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| <b>5510</b>                | <b>DISTRICT TRANSPORTATION SERVICE</b> |                                |                            |                                   |                            |                                 |
| .420 Contracted Services   | 7,107.99                               | 6,788.51                       | 2,500.00                   | 3,877.00                          | 2,500.00                   | 0.00                            |
| .425 Conference/Membership | 530.00                                 | 307.59                         | 400.00                     | 518.00                            | 400.00                     | 0.00                            |
| .450 Supplies & Materials  | 13,070.70                              | 496.56                         | 1,000.00                   | 9,708.00                          | 1,000.00                   | 0.00                            |
| <b>TOTAL 5510</b>          | <b>20,708.69</b>                       | <b>7,592.66</b>                | <b>3,900.00</b>            | <b>14,103.00</b>                  | <b>3,900.00</b>            | <b>0.00</b>                     |

5540 CONTRACT TRANSPORTATION

We contract for all student transportation services.

.422 Field Trips

Funds are allocated on a per pupil basis of \$15 per student based on projected 2006-07 enrollment and include funds to transport 5<sup>th</sup> graders to the Challenge Center.

.423 Interscholastic Athletics

The funds in this category are used to transport students who participate in out-of-district activities.

.417 Co-Curricular

The funds in this category are used to transport the band, cheerleaders, color guard and Indianettes to out-of-district activities.

.415 Regular Carrier - School Bus

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. This year we will be transporting some special education students to classes operated by BOCES. We have 33 large buses and 21 small vans providing transportation to our schools, BOCES and private and parochial schools.

|   |               |
|---|---------------|
| Large Buses, Special Education, Private and Parochial School Transportation | 1,673,337     |
| Anticipated New Schools or Bus Runs   | 66,933        |
| Cost for Increase estimate for 2006-2007 (CPI 4.0%)                         | <u>39,730</u> |
| Transportation Budget Regular Carrier                                       | \$ 1,780,000  |

.416 Summer School/After School

Funds are allocated for summer school that is held outside the district. After school buses for programs run by the district at the elementary schools is included in this code.

5581 TRANSPORTATION FROM BOCES

Funds are included in this category to cover the cost of transporting district youngsters to special education classes operated by BOCES.

.490 Contractual Expense

Special Education - Covered here is the cost of transporting handicapped children for whom the district has no program, to classes at BOCES.

| CODE                              | Actual Expenditures<br>2003-04   | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |
|-----------------------------------|----------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|
| <b>5540</b>                       | <b>CONTRACT TRANSPORTATION</b>   |                                |                            |                                   |                            |                                 |
| .422 Field Trips                  | 40,375.13                        | 37,882.36                      | 46,334.00                  | 40,604.00                         | 49,691.00                  | 3,357.00                        |
| .423 Interscholastic Athletics    | 101,571.12                       | 102,173.01                     | 131,668.00                 | 107,000.00                        | 131,668.00                 | 0.00                            |
| .417 Co-Curricular                | 15,250.37                        | 15,117.77                      | 13,690.00                  | 13,000.00                         | 14,265.00                  | 575.00                          |
| .415 Regular Carrier-School Bus   | 1,608,942.90                     | 1,581,862.21                   | 1,730,000.00               | 1,673,337.00                      | 1,780,000.00               | 50,000.00                       |
| .416 Summer School/After School   | 21,131.11                        | 26,721.39                      | 35,000.00                  | 22,703.00                         | 35,000.00                  | 0.00                            |
| <b>TOTAL 5540</b>                 | <b>1,787,270.63</b>              | <b>1,763,756.74</b>            | <b>1,956,692.00</b>        | <b>1,856,644.00</b>               | <b>2,010,624.00 *</b>      | <b>53,932.00</b>                |
| <b>5581</b>                       | <b>TRANSPORTATION FROM BOCES</b> |                                |                            |                                   |                            |                                 |
| .490 Contractual Expense          |                                  |                                |                            |                                   |                            |                                 |
| Special Education                 | 107,525.00                       | 196,818.75                     | 209,998.00                 | 209,498.00                        | 223,080.00                 | 13,082.00                       |
| <b>TOTAL 5581</b>                 | <b>107,525.00</b>                | <b>196,818.75</b>              | <b>209,998.00</b>          | <b>209,498.00</b>                 | <b>223,080.00</b>          | <b>13,082.00</b>                |
| <b>TOTAL PUPIL TRANSPORTATION</b> | <b>1,915,504.32</b>              | <b>1,968,168.15</b>            | <b>2,170,590.00</b>        | <b>2,080,245.00</b>               | <b>2,237,604.00</b>        | <b>67,014.00</b>                |

\* *TRANSPORTATION AID = \$ 352,010*  
*TRANSPORTATION COST TO NON PUBLIC SCHOOLS = \$656,858*

### UNDISTRIBUTED - EMPLOYEE BENEFITS

Funds are included in this section of the budget to cover the cost of employee benefits. Included are retirement funds for civil service and professional employees, social security for all employees, worker's compensation, life insurance and medical and dental insurance.

- 9010.800 STATE RETIREMENT - This item covers the cost of the district's contributions for the retirement of civil service employees. The cost is based on the payroll of covered employees for the period of April 1 through March 31 of the previous year and is paid to the New York State Employees Retirement System. The amount budgeted is based on an estimated billing provided by the retirement system and includes the annual payment for previous year deferrals.
- 9020.800 TEACHER RETIREMENT - This item covers the cost of the district's retirement contribution for all professional staff who are members of the New York State Teachers Retirement System, including administrators, principals, teachers, teaching assistants and substitute teachers. The district's contribution is based on a percentage of salaries. The amount budgeted reflects funding necessary to fully accrue this liability. Accordingly, we have budgeted 8.6% of member salaries. Please note that based on an opinion letter issued by the Office of the State Comptroller in early February 2005, the cash basis of accounting for retirement contributions may no longer be in compliance with GAAP (generally accepted accounting principles).
- 9030.800 SOCIAL SECURITY - This item gives the estimated cost of the district's contribution 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 capped at a maximum salary of \$94,200 for the calendar year 2006. The employee contributes from their gross earnings on the same basis. This contribution is not included because it is deducted from the employee's salary and transmitted to the government. In addition, Medicare is 1.45% of all salary earned (the salary cap does not apply to Medicare contributions).
- 9040.800 WORKER'S COMPENSATION - This cost 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 the county. The premium for 2006-07 is based on an actuarial study indicating the increase funding due to our loss experience, the group's loss experience, and increased payroll and benefit cost. This stable fund is currently operating at a savings of 40% from manual rates.
- 9045.800 LIFE INSURANCE - Premiums for life insurance paid by the district on employees are included per negotiated agreement.
- 9050.800 UNEMPLOYMENT INSURANCE - 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 New York State Unemployment Insurance Fund listing claimants. Payments have been made from reserve fund in previous year.
- 9055.800 LONG TERM DISABILITY - Premiums for disability coverage on district administrators & maintenance employees are charged here.
- 9060.800 HEALTH AND MEDICAL INSURANCE - Covers the district's share for hospital and medical insurance and a prescription plan through the NYS Empire Plan. An Excess Medical Coverage Policy with Optical Rider for employees is covered under the Health Plan.
- 9089.800 DENTAL INSURANCE - The district became self-funded for dental insurance 10/1/89. The plan is administered by J.J. Stanis Inc. A participating provider network has been included to contain cost.
- 9090.800 FLEXIBLE BENEFIT - Charges are no longer incurred with our new flex administrator (AFLAC).

| CODE                           | Actual Expenditures<br>2003-04   | Actual Expenditures<br>2004-05 | Adjusted Budget<br>2005-06 | Projected Expenditures<br>2005-06 | Proposed Budget<br>2006-07 | Budget to Budget \$<br>Increase |                     |
|--------------------------------|----------------------------------|--------------------------------|----------------------------|-----------------------------------|----------------------------|---------------------------------|---------------------|
| 9010.800                       | State Retirement - Civil Service | 256,758.00                     | 373,557.00                 | 375,000.00                        | 375,000.00                 | 342,000.00                      | (33,000.00)         |
| 9020.800                       | State Teachers Retirement        | 681,350.32                     | 1,541,421.14               | 1,600,000.00                      | 2,235,000.00               | 2,623,794.00                    | 1,023,794.00        |
| 9030.800                       | Social Security                  | 2,075,471.03                   | 2,209,061.71               | 2,410,630.00                      | 2,357,746.00               | 2,642,938.00                    | 232,308.00          |
| 9040.800                       | Workers' Compensation            | 92,304.21                      | 74,475.36                  | 105,000.00                        | 105,000.00                 | 107,267.00                      | 2,267.00            |
| 9045.800                       | Life Insurance                   | 30,961.42                      | 35,177.56                  | 32,000.00                         | 37,000.00                  | 37,000.00                       | 5,000.00            |
| 9050.800                       | Unemployment Insurance           | 19,066.43                      | 26,322.45                  | 20,000.00                         | 25,000.00                  | 27,000.00                       | 7,000.00            |
| 9055.800                       | Long Term Disability             | 9,907.62                       | 9,624.80                   | 10,500.00                         | 9,800.00                   | 10,500.00                       | 0.00                |
| 9060.800                       | Health Insurance                 | 3,932,428.55                   | 4,599,740.98               | 5,144,222.00                      | 4,984,179.00               | 5,946,239.00                    | 802,017.00          |
| 9089.800                       | Dental Insurance                 | 331,507.96                     | 343,256.43                 | 357,000.00                        | 376,012.00                 | 383,200.00                      | 26,200.00           |
| 9090.800                       | Flexible Benefit                 | 3,084.00                       | 636.00                     | 0.00                              | 0.00                       | 0.00                            | 0.00                |
| <b>TOTAL EMPLOYEE BENEFITS</b> |                                  | <b>7,432,839.54</b>            | <b>9,213,273.43</b>        | <b>10,054,352.00</b>              | <b>10,504,737.00</b>       | <b>12,119,938.00 *</b>          | <b>2,065,586.00</b> |

\* *BENEFIT COSTS FOR PROFESSIONAL SERVICES TO NON PUBLIC SCHOOLS = \$31,783*

UNDISTRIBUTED - DEBT SERVICE

In these budget accounts are the funds needed to pay principal and interest on bonds sold for school construction projects. Also included are funds for borrowing on tax anticipation notes.

- 9711.610     SERIAL BONDS - SCHOOL CONSTRUCTION - This consists of the principal payments for retirement of serial bonds for construction. This includes the principal payments on refunded bonds as of March 1998 and one other remaining issue from 1994.
  
- 9730.600     PAYMENT ON BOND ANTICIPATION NOTES - We currently do not have outstanding bond anticipation notes.
  
- 9785.600     INSTALLMENT PURCHASE DEBT - This consists of principal payments to be made on the installment lease purchase agreements we have entered into for the purchase of technology equipment, music equipment, new telephone system and our energy performance contract.
  
- 9711.710     INTEREST - SERIAL BONDS SCHOOL CONSTRUCTION - This consists of the interest payments on the refunded bonds as of March 1998 and the 1994 issue.
  
- 9730.700     INTEREST - BOND ANTICIPATION NOTES - We currently do not have outstanding bond anticipation notes.
  
- 9785.700     INTEREST - INSTALLMENT PURCHASE DEBT - This code consists of the interest payments related to the leases.
  
- 9760.700     INTEREST - TAX ANTICIPATION NOTES - Each year during July, money has to be borrowed to meet the expenses of the district until tax money is received. The loan, together with interest, is paid back by June of the following year. This code shows the interest cost for the loan. The principal payment is not shown in the budget since the payments are in the same year as the receipt and the two offset each other.
  
- 9901.900     TRANSFER - SPECIAL AID FUND - The district must contribute 20% to the cost of Special Education Summer School Program.
  
- 9950.900     TRANSFER - CAPITAL FUND - Code is used when it is necessary to make capital improvements such as a roof or boiler replacement.

| CODE  |  | Actual Expenditures 2003-04 | Actual Expenditures 2004-05 | Adjusted Budget 2005-06 | Projected Expenditures 2005-06 | Proposed Budget 2006-07 | Budget to Budget \$ Increase |
|---|--|-----------------------------|-----------------------------|-------------------------|--------------------------------|-------------------------|------------------------------|
| <b>PRINCIPAL</b>  |  |                             |                             |                         |                                |                         |                              |
| 9711.610  | Serial Bonds -School Construction and Tax Certioraries | 1,925,000.00                | 1,925,000.00                | 1,905,000.00            | 1,905,000.00                   | 1,620,000.00            | (285,000.00)                 |
| 9730.600  | Payment of Bond Anticipation Notes                     | 0.00                        | 0.00                        | 0.00                    | 0.00                           | 0.00                    | 0.00                         |
| 9785.600  | Installment Purchase Debt                              | 0.00                        | 205,129.00                  | 221,683.00              | 334,199.73                     | 445,704.00              | 224,021.00                   |
| <b>TOTAL PRINCIPAL</b>  |  | <b>1,925,000.00</b>         | <b>2,130,129.00</b>         | <b>2,126,683.00</b>     | <b>2,239,199.73</b>            | <b>2,065,704.00</b>     | <b>(60,979.00)</b>           |
| <b>INTEREST</b>   |  |                             |                             |                         |                                |                         |                              |
| 9711.710  | Serial Bonds -School Construction and Tax Certioraries | 929,875.00                  | 843,175.00                  | 751,950.00              | 751,950.00                     | 901,017.00              | 149,067.00                   |
| 9730.700  | Bond Anticipation Notes                                | 0.00                        | 0.00                        | 49,000.00               | 44,322.00                      | 0.00                    | (49,000.00)                  |
| 9760.700  | Tax Anticipation Notes                                 | 11,436.11                   | 32,166.66                   | 20,000.00               | 34,625.00                      | 67,500.00               | 47,500.00                    |
| 9785.700  | Installment Purchase Debt                              | 0.00                        | 0.00                        | 17,517.00               | 17,516.29                      | 253,951.00              | 236,434.00                   |
| <b>TOTAL INTEREST</b>   |  | <b>941,311.11</b>           | <b>875,341.66</b>           | <b>838,467.00</b>       | <b>848,413.29</b>              | <b>1,222,468.00</b>     | <b>384,001.00</b>            |
| <b>TOTAL DEBT SERVICE</b>   |  | <b>2,866,311.11</b>         | <b>3,005,470.66</b>         | <b>2,965,150.00</b>     | <b>3,087,613.02</b>            | <b>3,288,172.00 *</b>   | <b>323,022.00</b>            |
| 9901.900  | Transfer - Special Aid Fund                            | 26,428.44                   | 29,311.14                   | 35,000.00               | 35,000.00                      | 35,000.00               | 0.00                         |
| 9950.900  | Transfer - Capital Fund                                | 0.00                        | 73,920.00                   | 38,000.00               | 38,000.00                      | 0.00                    | (38,000.00)                  |
| <b>TOTAL UNDISTRIBUTED</b>  |  | <b>10,325,579.09</b>        | <b>12,321,975.23</b>        | <b>13,092,502.00</b>    | <b>13,665,350.02</b>           | <b>15,443,110.00</b>    | <b>2,350,608.00</b>          |
| <b>TOTAL</b>  |  | <b>51,416,448.70</b>        | <b>54,841,292.86</b>        | <b>57,744,500.00</b>    | <b>58,480,957.02</b>           | <b>62,011,204.00</b>    | <b>4,266,704.00</b>          |
| <b>BUDGETARY ADJUSTMENT PENDING:</b>  |  |                             |                             | <b>1,167,637.00</b>     |                                |                         |                              |
| <i>Tax Certioraris Financing and Prior Year State Aid To Offset State Teachers Retirement (see code 1930 on page 15 and code 9020.800 on page 48)</i> |  |                             |                             |                         |                                |                         |                              |
| <b>GRAND TOTAL</b>  |  | <b>0.00</b>                 | <b>0.00</b>                 | <b>58,912,137.00</b>    | <b>58,480,957.02</b>           | <b>62,011,204.00</b>    | <b>3,099,067.00</b>          |

\* BUILDING AID = \$744,169