

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2008

Fund: A GENERAL FUND

Budget Account	Description	2004-05 Actual	2005-06 Actual	2006-07 j Budget	2006-07 j Expense	2007-2008 Proposed Budget	Dollar Change
1010 BOARD OF EDUCATION							
1010-413-00-0071	POLICY SERVICE	3,915	3,175	3,915	3,175	3,915	0
	Funds are allocated to keep our policy manual current.						
1010-447-00-0071	TRAVEL & CONFERENCE	14,523	17,060	14,500	9,225	15,000	500
	Educational organizations conduct conferences, workshops, and other types of meetings during the year that Board of Education members attend. The funds included here cover the costs of lodging, meals, travel and registration fees. The types of conferences that our board members attend for professional development include workshops sponsored by the State Education Department for board presidents and new board members, the New York State School Boards annual conference held in October, for board members and administrators, and regional workshops on budget, personnel management, negotiations, special education and current legislation. Funds are also provided for Board Trustees to attend school related and special events or functions.						
1010-450-00	MATERIALS & SUPPLIES	24,667	10,675	8,000	7,802	8,000	0
	Includes funds for supplies needed to conduct the Board's on going operation. Items purchased with these funds include Board stationery, envelopes, notebooks, folders, nameplates for new Board members, periodicals, and publications such as the American School Board Journal, Education Law and copies of the Tower yearbook for Board members. This line also covers the cost of caps and gowns at graduation and refreshments for Board events.						
	1010 FUNCTION SUBTOTAL	43,105	30,910	26,415	20,202	26,915	500
1040 DISTRICT CLERK							
1040-160-00-0071	SALARIES N/C	22,179	23,733	27,039	27,039	27,536	497
	The District Clerk is the clerk to the Board of Education and is responsible for all duties prescribed by law. The clerk attends all regular and special meetings of the Board and records and preserves all minutes of these meetings as well as the administration of voter registration and the annual meeting.						
1040-450-00	MATERIALS & SUPPLIES	281	1,111	1,100	938	1,100	0
	This category includes funds for the official minute book, paper, binders and folders.						
	1040 FUNCTION SUBTOTAL	22,460	24,844	28,139	27,977	28,636	497
1060 DISTRICT MEETING							

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2008

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1060 DISTRICT MEETING							
1060-418-00-0000	DISTRICT VOTE	10,525	10,469	11,000	10,960	11,000	0
<p>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 four election districts. Voting machines are rented from the Towns of Clarkstown and Orangetown. By law, the annual meeting must be held on the third Tuesday in May. In addition, the School Board is required to hold a public hearing not more than 14 nor less than 7 days before the vote. Legal notices must be published four times within seven weeks preceding the public hearing and the first notice must appear at least 45 days prior to the annual meeting. Notices of the hearing and the annual meeting must be published in the District's official newspaper (The Journal News) four times prior to the vote. Additionally, funds are included here to cover the salaries of election clerks to work at each of the four polling places on the day of the annual school district election and budget vote. Election clerks are paid a fee of \$113 per day and the chief inspectors at each polling place are paid \$120 per day. We incur the cost of voting machine rental, registration cards, absentee ballot material, the ballot strips that are placed on the voting machines, and other materials used in the registration of voters for budget/referendum votes and election of trustees. The District also assists the trustees of the public libraries with their annual meeting and vote by preparing the voter registration books, mailing absentee ballots and arranging for the delivery of the voting machines.</p>							
1060 FUNCTION SUBTOTAL		10,525	10,469	11,000	10,960	11,000	0
1240 CHIEF SCHOOL ADMINISTRATOR							
1240-150-00-0072	SALARIES ADMINISTRATIVE	221,737	210,091	215,000	215,000	225,750	10,750
<p>Under State Education Law, the Superintendent of Schools is the chief executive officer of a public school district and is responsible to enforce all provisions of law and all rules and regulations relating to the management of the schools. The Superintendent's salary is based on the terms and conditions of the contract between the Board of Education and the Superintendent.</p>							
1240-160-00-0072	SALARIES N/C	92,598	84,970	90,993	83,273	88,110	-2,883
<p>This line item covers the cost of a Secretary to the Superintendent of Schools and a part time clerical position to provide assistance with the numerous tasks in the Superintendent's office.</p>							
1240-434-00-0072	CONFERENCE & MEMBERSHIP	3,540	7,821	8,000	7,912	8,000	0
<p>Funds are provided here for the Superintendent's attendance at conferences and meetings such as those conducted by the NYS Council of School Superintendents, American Association of School Administrators, and the NYS School Board Conference. Funds are included for membership in professional organizations such as the American Association of School Administrators and the NYS Council of School Superintendents. Also included are funds to attend school related activities.</p>							
1240-450-00	MATERIALS & SUPPLIES	1,968	3,688	3,000	2,700	3,000	0
<p>The cost of general supplies for the Office of the Superintendent is included here such as paper, binders, stationery and professional magazines.</p>							
1240-490-00-0069	BOCES PRINTING	229	639	641	350	700	59
<p>Funds are allocated for printing of stationery and other materials.</p>							
1240 FUNCTION SUBTOTAL		320,072	307,209	317,634	309,235	325,560	7,926

Nyack Union Free School District

Budget Presentation Detail

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1310 BUSINESS ADMINISTRATION							
1310-150-00-0074	ASST SUPT FOR BUSINESS	152,579	168,358	169,966	169,966	178,464	8,498
	The Assistant Superintendent for Business is the District's financial administrator and is responsible for the coordination of budget preparation and the oversight of accounting, payroll, purchasing, insurance policies, food service, transportation, facilities, capital building projects, and the District's health and safety program.						
1310-160-00-0074	SALARIES N/C	44,471	46,812	49,276	49,276	54,628	5,352
	This line item covers the cost of a Secretary to the Assistant Superintendent for Business. This position provides assistance with the numerous tasks in the business office as well as handling the free and reduced lunch applications.						
1310-411-00-0070	CONTRACTUAL & OTHER	0	0	1,000	850	1,000	0
	This line covers the cost of membership in professional organizations as well as attendance at school related events.						
1310-447-00-0074	TRAVEL & CONFERENCE	2,857	3,428	3,950	3,900	4,000	50
	Travel expenses related to school business and attendance at conferences such as the Association of School Business Officials, State Aid Planning workshops and regional meetings.						
1310-450-00	MATERIALS & SUPPLIES	442	1,734	2,500	1,900	2,500	0
	This line covers the cost of general supplies for the Office of the Assistant Superintendent of Business such as paper, binders, stationery and professional magazines.						
1310-490-00-0069	BOCES PRINTING	2,933	1,885	3,000	2,300	3,000	0
	Funds are allocated for printing of the annual school budget.						
	1310 FUNCTION SUBTOTAL	203,282	222,217	229,692	228,192	243,592	13,900
1320 AUDITING							
1320-418-00-0000	CLAIMS AUDITOR	0	5,290	11,150	10,600	15,000	3,850
	State law mandates all claims for payment be audited by a Claims Auditor to ensure proper documentation and compliance with Board of Education policy.						
1320-419-00-0000	INTERNAL AUDITOR	0	0	25,000	25,000	25,000	0
	State law mandates that an Internal Auditor assess our system of internal controls and prepare an annual risk assessment report for the Board of Education.						

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2008

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1320 AUDITING							
1320-420-00-0000	EXTERNAL AUDITOR	16,725	17,745	16,500	16,500	18,000	1,500
<p>In accordance with Section 36 of the General Municipal Law, school districts with eight (8) or more teachers must obtain an annual audit of records by an independent certified public accountant. A copy of the certified audit is furnished to the State Education Department each year in the format prescribed by the Commissioner of Education.</p>							
1320 FUNCTION SUBTOTAL		16,725	23,035	52,650	52,100	58,000	5,350
1345 PURCHASING							
1345-164-00-0045	SALARIES N/C	231,974	251,480	271,068	270,911	258,349	-12,719
<p>The accounting portion of the budget provides for the operation of the District's business department including accounting, accounts payable, payroll, purchasing operations and employee benefits.</p>							
1345-412-00-0045	LEGAL NOTICES	263	1,486	1,450	1,356	1,500	50
<p>Legal notices and bids are published in the official District newspaper, The Rockland Journal News.</p>							
1345-430-00-0045	CONTRACTUAL	0	20,884	18,000	17,986	18,722	722
<p>This includes costs associated with bidding and on-line ordering, programming assistance on our accounting/financial system, the medicaid reimbursement service, and financial advisors when the District must issue debt for cash flow purposes or to finance capital projects.</p>							
1345-450-00	MATERIALS & SUPPLIES	3,983	5,580	5,250	4,864	5,500	250
<p>This item includes supplies for business office functions such as W-2's, 1099's, check stock, envelopes and computer paper for printing purchase orders and invoices.</p>							
1345 FUNCTION SUBTOTAL		236,220	279,430	295,768	295,117	284,071	- 11,697
1420 LEGAL							
1420-418-00-0000	PROF & TECH SERVICES	149,370	183,734	160,500	160,202	125,000	-35,500
<p>The school attorney is appointed annually by the Board of Education at its reorganizational 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 and grievances, issues dealing with capital projects, tax certioraris, and other legal matters. The attorney prepares the legal papers and represents the District in court when necessary. Funds are allocated for bond counsel to handle specialized legal matters pertaining to the issuance of debt instruments. This code is also used to cover the District's portion of arbitrator's fees when a labor matter must be heard by the Public Employees Labor Relations Board.</p>							
1420 FUNCTION SUBTOTAL		149,370	183,734	160,500	160,202	125,000	- 35,500

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2008

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1430 PERSONNEL							
1430-150-00-0073	ASSISTANT SUPERINTENDENT	148,901	166,329	169,966	169,966	178,464	8,498
	<p>This Assistant Superintendent for Pupil Personnel Services & Personnel is responsible for the administration of services pertaining to our students' needs such as central registration, health services, guidance, special education, etc. as well as the administration of our Human Resources Department, including labor negotiations with all of the District's collective bargaining units (administrators, teachers, teaching assistants, nurses, clerical and custodial staff). The Assistant Superintendent for Pupil Personnel Services & Professional Personnel also serves as the Superintendent's Hearing Officer and as the Title IX Coordinator.</p>						
1430-160-00-0073	SALARIES N/C	112,575	120,332	126,412	126,300	131,494	5,082
	<p>The clerical staff in the Personnel Office includes a secretary to the Assistant Superintendent 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.</p>						
1430-411-00-0070	CONTRACTUAL & OTHER	0	0	1,000	0	1,000	0
	<p>This line covers the cost of membership in professional organizations as well as attendance at school-related events.</p>						
1430-418-00-0073	ADVERTISING	14,903	4,158	5,000	4,975	5,000	0
	<p>Funds are provided to advertise in newspapers as vacancies arise.</p>						
1430-430-00-0073	FINGERPRINTING	3,238	5,478	7,200	7,200	5,000	-2,200
	<p>Funds are allocated to cover the cost of fingerprinting new employees, as prescribed by State law.</p>						
1430-431-00-0073	CONTRACTUAL	5,332	17,469	7,100	5,050	7,500	400
	<p>Funds are provided for employee medical/psychological evaluations when necessary.</p>						
1430-447-00-0073	TRAVEL & CONFERENCES	7,383	2,572	3,950	3,772	4,000	50
	<p>Travel expenses related to personnel conferences and regional meetings are included here.</p>						
1430-450-00	MATERIALS & SUPPLIES	2,320	5,569	7,500	5,258	7,500	0
	<p>Supplies for the Personnel Office are included here such as binders, stationery and professional magazines.</p>						

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1430 PERSONNEL							
1430-490-00-0065	BOCES TEACHER REGISTRY	31,165	36,643	39,482	38,109	41,000	1,518
	The District subscribes to a teacher calling service through BOCES. This service also provides legal counsel to assist with unemployment hearings.						
1430-490-00-0069	BOCES PRINTING	442	418	520	425	540	20
	Funds are allocated for printing of stationery and other materials.						
1430-490-00-0073	BOCES RECRUITMENT	47,438	59,527	58,433	59,999	61,000	2,567
	Funds are provided for regional advertising for staff recruitment.						
	1430 FUNCTION SUBTOTAL	373,697	418,495	426,563	421,054	442,498	15,935
1480 PUBLIC INFORMATION AND SERVICES							
1480-160-00-0071	SALARIES N/C	59,219	63,371	72,187	72,186	75,789	3,602
	This portion of the budget provides for a Director of Communications who is responsible for the District's 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. The Director of Communications produces the copy and layouts for all the District's publications such as the community newsletter (Straight Talk), 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.						
1480-430-00-0071	CONTRACTUAL SERVICES	2,757	4,958	12,000	5,175	12,000	0
	Included in this item are funds for the printing of the monthly issues of the community newsletter, "Straight Talk", and special target publications as the need arises. Also included are graphic artists' fees.						
1480-447-00-0071	TRAVEL & CONFERENCE	903	1,069	1,900	1,233	1,900	0
	Funds are provided for attendance at New York State School Board conferences, Rockland County Public Relations Association and other pertinent workshops.						
1480-450-00	MATERIALS & SUPPLIES	0	543	250	248	500	250
	Funds cover periodicals, publications, paper, film and film processing.						

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1480 PUBLIC INFORMATION AND SERVICES							
1480-490-00-0069	BOCES PRINTING	9,034	8,629	9,000	8,900	9,300	300
Funds are allocated for printing of the annual school calendar and stationery.							
1480 FUNCTION SUBTOTAL		71,913	78,570	95,337	87,742	99,489	4,152
1620 OPERATION OF PLANT							
1620-160-00-0060	SALARIES N/C	459,752	482,496	479,704	478,733	494,999	15,295
The Operations & Maintenance staff consist of 7.8 full time staff including 3.8 custodians/custodial workers, 2 clerical positions, a supervisor and an electrician. Breakdown by building is as follows: High School 3.8, Liberty 1, Electrician 1, Supervisor 1, Clerical 2.							
1620-163-00-0060	SALARIES OVERTIME	60,373	53,990	67,000	61,500	68,700	1,700
This overtime code is used to cover weekend building checks to make sure the buildings are secure and building systems are functioning (such as boilers), as well as to provide coverage for evening events and community use of the buildings. Emergency call-ins (such as snow removal) is covered from this code. Funds are also allocated for summer help to perform summer maintenance tasks.							
1620-200-00-0060	EQUIPMENT	0	0	34,000	33,000	34,000	0
This code is used for equipment purchases costing \$5,000 or more to maintain our buildings and grounds, classrooms, gymnasiums, cafeterias, etc.							
1620-426-00-0060	IMPROVEMENT GROUNDS	7,520	42,837	36,000	32,000	42,000	6,000
This line item covers the cost of general field and refurbishing work.							
1620-427-00-0060	REPAIR OF EQUIPMENT	25,404	38,085	27,000	26,900	27,000	0
These funds are used for on-going maintenance and building equipment repairs.							
1620-430-00-0060	CONTRACTUAL SERVICES	1,375,735	1,474,782	1,377,000	1,379,500	1,383,548	6,548
This code covers the cost of contract cleaning and custodial service, the grounds maintenance and labor service contract, garbage collection and recycling, fire extinguisher service and replacement, boiler/burner service/temperature controls, elevator maintenance contract, contract electrical work and wiring, window washing, gym floor refinishing, plumbing/refrigeration /oven repairs, testing (such as water, radon, air, lead, indoor air quality), hazardous chemical removal, oil tank testing, fire inspection, roof repairs, tile and carpet replacement, fire alarm contract, burglar alarm contract, exterminator, vehicle repairs, on-going maintenance on heating system, sewer line repairs, chemicals for water heaters, repair to blinds and shades, pneumatic work and thermostats, gym/playground equipment repairs, inspection of stage curtains, master clock system and energy consulting services.							

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1620 OPERATION OF PLANT							
1620-432-00-0060	RENTAL OF EQUIPMENT	2,039	4,130	2,500	1,500	2,500	0
	Funds are provided to rent equipment for special projects.						
1620-444-00-0060	FUEL OIL	0	58,667	20,000	9,272	20,000	0
	The projected cost is based on the necessity to switch our dual burners to oil based on price fluctuations, shortages of natural gas or when directed to do so by Orange & Rockland.						
1620-445-00-0060	GAS	272,198	321,884	331,710	270,385	350,000	18,290
	Natural gas is purchased through a cooperative bidding process including both Orange and Rockland Counties.						
1620-446-00-0060	WATER	57,977	59,656	61,000	59,423	65,000	4,000
	Includes water consumption in all buildings, water for the field irrigation systems, and rental charges on the three fire hydrants at the High School.						
1620-447-00-0060	TRAVEL	830	185	1,000	900	1,000	0
	Mileage reimbursement for maintenance staff when personal vehicles are used.						
1620-448-00-0060	LIGHT & POWER	335,403	363,563	372,193	339,136	398,005	25,812
	Our energy consultant tracks our usage, utility rates and industry trends to project our upcoming school year costs for power and lighting.						
1620-449-00-0060	TELEPHONE	90,527	103,627	87,000	86,173	87,000	0
	Telephone charges for District telephones include maintenance, services and repairs. The District applies annually and receives E-Rate funding.						
1620-451-00-0060	SUPPLIES & MATERIALS	84,503	110,715	83,000	78,344	93,000	10,000
	Includes electrical, various filters, heating and plumbing supplies necessary to maintain our school buildings.						
1620-452-00-0060	CUSTODIAL SUPPLIES	22,844	25,335	35,000	31,816	35,000	0
	This code covers the cost of custodial supplies for each school building including paper products, trash bags, hand soap, hand sanitizing wipes, etc.						

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1620 OPERATION OF PLANT							
1620-453-00-0060	WINDOW REPLACEMENT	4,250	18,985	12,000	11,899	12,000	0
	This code covers the cost to have windows replaced when damaged or broken.						
1620-454-00-0060	PAINT SUPPLIES	5,255	5,888	10,500	10,028	10,500	0
	Paint, paint brushes and other painting supplies are purchased from this code. Most painting is scheduled as part of the summer maintenance projects.						
1620-455-00-0060	GROUNDS SUPPLIES	18,832	22,382	20,000	19,976	20,000	0
	This category includes the cost of supplies to maintain our grounds, including courtyards, playgrounds, shrubbery, flower beds, yards, etc.						
1620-456-00-0060	UNIFORMS	457	604	1,500	720	1,500	0
	This code covers the cost of providing uniforms to our custodial staff as per their negotiated labor agreement.						
1620-457-00-0060	BUILDING SUPPLIES	26,456	15,650	31,900	31,573	27,000	-4,900
	These funds are used to purchase hardware, lumber, floor tiles, ceiling tiles and lockers as needed for District-wide projects.						
1620-490-00-0075	BOCES HEALTH & SAFETY	52,180	54,015	57,500	55,798	59,000	1,500
	The District subscribes to this service through Rockland BOCES to help us provide a safe environment to all of the occupants of our District buildings. BOCES assists us with regulatory compliance issues associated with toxic substances, asbestos, indoor air quality, etc. as well as regulations of New York State PESH (Public Employees Safety and Health).						
	1620 FUNCTION SUBTOTAL	2,902,535	3,257,476	3,147,507	3,018,576	3,231,752	84,245
1670 CENTRAL PRINTING & MAILING							
1670-427-00-0061	REPAIR OF EQUIPMENT	1,755	1,303	2,000	1,644	2,000	0
	This line item covers the cost of contracted service repair of office equipment such as typewriters.						

Nyack Union Free School District

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1670 CENTRAL PRINTING & MAILING							
1670-433-00-0061	LEASE OF EQUIPMENT	218,223	165,022	180,720	180,661	190,891	10,171
<p>A central copier and mailing department is located in the Administration Building. Each building is also equipped with copiers through a lease agreement with Xerox Corp; the number of copiers and models are based upon copying requirements: Administration: 6 copiers (1-heavy duty, 2-avg duty, 3-light duty) High School: 6 copiers (2-heavy duty, 3-avg duty, 1-light duty) Middle School: 5 copiers (2-heavy duty, 3-avg duty, 1-light duty) Liberty: 2 copiers (1-heavy duty, 1-avg duty) Valley Cottage: 3 copiers (1-heavy duty, 1-avg duty, 1-light duty) Upper Nyack: 2 copiers (1-heavy duty, 1-avg duty) Funds are allocated for the leasing of Xerox machines as part of a District-wide plan. Standard supplies (i.e. toner, developer and fuser agent) are included.</p> <p>Our lease includes a semi-annual pooled impression allowance of 3,510,000 (excluding one high school machine that has an unlimited impression allowance). When the District exceeds the allowance, overages are charged at a cost of \$.0059 per copy. All pricing is as per State Contract. Also included in this code is a new copier for our Special Education Department (\$2,500) with a monthly impression allowance of 5,000 copies. This department is responsible for copying numerous packets of material for Committee on Special Education Meetings. The cost of the copier will be offset by decreased overage costs under the "pooled" allowance.</p>							
1670-443-00-0061	POSTAGE	47,868	49,255	52,000	51,537	57,000	5,000
<p>The postage meter machine is maintained in the Administration Building. Included here is the cost for all regular mailings for the five schools and central administration. The U.S. Postal service is anticipated to authorize a postal rate increase based on both weight and bulk (size) of an envelope or package.</p>							
1670-450-00	MATERIALS & SUPPLIES	3,711	5,464	5,200	5,146	5,500	300
<p>This category includes all supplies used in central copying such as dual purpose duplicating paper, toner and ink.</p>							
1670-490-00-0076	BOCES DOCUTECH	17,676	13,712	17,080	15,500	18,000	920
<p>This code covers the cost of printing and copying services for the entire District offered at a central BOCES location.</p>							
1670 FUNCTION SUBTOTAL		289,233	234,756	257,000	254,488	273,391	16,391
1910 UNALLOCATED INSURANCE							

Nyack Union Free School District

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Fiscal Year: 2008

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1910 UNALLOCATED INSURANCE							
1910-424-00-0000	LIABILITY INSURANCE	254,463	268,730	298,358	297,728	299,000	642
<p>The District is part of the New York Schools Insurance Reciprocal with approximately 354 other school districts. These funds cover the cost of property and liability insurance, multi-peril (vandalism), 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. Liability insurance protects the District for claims for personal injury. Our automobile insurance policy includes collision and comprehensive (depending on age of vehicle) coverage for property damage and personal injury (under no-fault provisions of the law) should a District-owned maintenance vehicle be involved in an accident. Employee fidelity crime insurance is required to protect the District in the unlikely event of employee theft of money. Excess Liability is an umbrella policy that takes effect on all claims over the basic coverage of the individual policies. Non-owned and hired vehicle coverage is maintained to provide protection for the occasional rental of vehicles for school purposes (this does not include coverage for the use of personal automobiles for school use). Student Accident Insurance is purchased through Pupil Benefits Plan, Inc. and provides limited medical coverage (parents' health insurance is primary) for student sustained injuries in school-sponsored activities, including athletics. The School Board Legal policy protects the District from losses due to errors and omissions. Our Underground Storage Tank Policy covers the cost to remove contaminated soil in the event of a leak from one of our fuel oil tanks. Fire Insurance protects against loss due to fire and Boiler Insurance protects against accidents and equipment breakdown.</p>							
1910 FUNCTION SUBTOTAL		254,463	268,730	298,358	297,728	299,000	642
1920 SCHOOL ASSOCIATION DUES							
1920-425-00-0071	SCHOOL ASSOCIATION DUES	14,531	14,686	14,550	12,320	15,000	450
<p>Fees for membership in state and local associations is included in this section of the budget - such as membership dues for the District to be a member of New York State School Boards Association (NYSSBA) and Rockland County School Boards Association. As a member of NYSSBA, for example, the District receives a monthly magazine, may attend Association seminars, legislation workshops and other meetings at a member rate which is generally lower than a non-member rate. We also receive free publications, services and advice on many matters pertaining to school operations. As a state-wide organization, NYSSBA lobbies for legislation that supports programs adopted by the Association at its annual convention. The District is a member of the following organizations:</p> <ul style="list-style-type: none"> Rockland County School Boards Association Rockland County Music Association Chamber of Commerce Arts Council of Rockland Lower Hudson Education Coalition Rockland Business Association National School Board Association Mid Hudson School Study Council 							
1920 FUNCTION SUBTOTAL		14,531	14,686	14,550	12,320	15,000	450

1930 JUDGMENTS AND CLAIMS

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2008

Fund: A GENERAL FUND

Budget Account	Description	2004-05 Actual	2005-06 Actual	2006-07 j Budget	2006-07 j Expense	2007-2008 Proposed Budget	Dollar Change
1930 JUDGMENTS AND CLAIMS							
1930-428-00-0000	JUDGMENTS & CLAIMS	295,760	678,561	23,044	19,000	25,000	1,956
	Tax Certioraris, court orders or negotiated settlements, small claim assessment reductions and payments for bi-sected properties.						
	1930 FUNCTION SUBTOTAL	295,760	678,561	23,044	19,000	25,000	1,956
1950 ASSESSMENTS ON SCHOOL PROPERTY							
1950-430-00-0000	ASSESSMENT SCH PROPERTY	24,156	41,536	46,956	46,495	47,000	44
	Sewer Rental - the cost for sewer capital charges by the towns of Clarkstown and Orangetown and annual sewer rental to the Village of Upper Nyack is included here. The capital charge for each school is based on the assessment of the school property.						
	1950 FUNCTION SUBTOTAL	24,156	41,536	46,956	46,495	47,000	44
1981 BOCES ADMINISTRATIVE COSTS							
1981-490-00-0077	BOCES ADMINISTRATIVE	194,731	201,697	207,320	207,320	211,147	3,827
	Administration - 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) of the district.						
1981-490-00-0078	BOCES RENTALS & LEASE	81,861	84,219	88,183	88,183	92,381	4,198
	Covered here is the District's share of the cost of the buildings of the BOCES Center and the rentals and leases from other districts. The proportion of the total cost assigned to each district is the percentage of the county RWADA of the district.						
1981-490-00-0079	BOCES STATISTICAL SERVICE	1,683	2,183	2,375	2,300	2,472	97
	This service provides data on all settled labor contracts and comparative school data for public school districts in Rockland and Westchester County.						
1981-490-00-0080	BOCES STATE AID PLANNING	2,385	2,600	2,700	2,700	2,860	160
	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.						
	1981 FUNCTION SUBTOTAL	280,660	290,699	300,578	300,503	308,860	8,282
2010 CURRICULUM DEV AND SUPERVISION							

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2008

Fund: A GENERAL FUND

Budget Account	Description	2004-05 Actual	2005-06 Actual	2006-07 j Budget	2006-07 j Expense	2007-2008 Proposed Budget	Dollar Change
2010 CURRICULUM DEV AND SUPERVISION							
2010-150-00-0000	SALARIES ADMINISTRATIVE	148,961	166,464	169,966	169,966	178,464	8,498
	The Assistant Superintendent for Instruction directs the planning, development, coordination and evaluation of the instructional and testing programs. This includes curriculum, staff development, research, the district-wide testing program and related work.						
2010-151-00-0000	SALARIES CERTIFIED	517,336	574,135	606,113	606,051	632,312	26,199
	This category includes the salaries of the Director of Physical Education, Health, Wellness and 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 the 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. Our Technology Staff Education Trainer, under the supervision of the Director of Technology, holds classes to teach staff to effectively use new software as well as ongoing training for existing software.						
2010-152-00-0000	CURRICULUM DEVELOPMENT	102,164	74,268	74,296	74,000	103,236	28,940
	This category includes salaries to support instructional initiatives and curriculum development designed to improve student achievement. Also included here is .2 position for Virtual High School.						
2010-155-00-0000	TRANSLATORS	0	0	1,800	1,645	2,000	200
	This salary code is used to pay District employees when they work beyond the regular work day to perform verbal translations at meetings or to translate letters to go home to parents.						
2010-160-00-0000	SALARIES N/C	138,757	163,802	172,504	171,504	181,341	8,837
	This category includes three full time secretaries: one for the Assistant Superintendent for Instruction, one for the Director of Physical Education, Health, Wellness and Athletics, and one for the Director of Curriculum and Professional Development.						
2010-161-00-0070	SALARIES N/C TECHNOLOGY	279,411	188,019	230,917	230,626	242,849	11,932
	Included here is the Information Systems Manager, a Computer Network position and a Computer Technician position. These positions support our instructional technology program as well as the technical aspect of our in-house accounting/human resource system.						
2010-420-00-0000	CONSULTANTS	0	1,500	33,100	6,800	11,336	-21,764
	The District contracts with consultants in specific areas of expertise to support curriculum projects as needed.						
2010-421-00-0000	CONSULTANT TRANSLATORS	0	0	8,000	7,350	12,000	4,000
	Consultant translators are used when we need translation services that cannot be handled by District personnel.						

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2008

Fund: A GENERAL FUND

Budget Account	Description	2004-05 Actual	2005-06 Actual	2006-07 j Budget	2006-07 j Expense	2007-2008 Proposed Budget	Dollar Change
2010 CURRICULUM DEV AND SUPERVISION							
2010-422-00-0000	DISTANCE LEARNING	0	0	0	0	2,500	2,500
Funds - such as registration fees and long distance charges - are provided to cover costs associated with bringing special programs into the classrooms through distance learning.							
2010-439-00-0000	STANDARDIZED TESTING	29,977	9,598	10,000	9,332	14,419	4,419
Funds are provided to purchase and score a variety of assessments for various grades. This helps us adjust the instructional program based on the information learned by analyzing student results on such tests.							
2010-445-00-0000	TRAVEL & CONF ATHLETIC	0	0	5,000	4,900	5,000	0
2010-446-00-0000	TRAVEL & CONF ESL DIR	0	0	5,000	4,875	5,000	0
2010-447-00-0000	TRAVEL & CONF ASST SUPT	3,826	2,402	5,000	3,564	5,000	0
2010-448-00-0000	TRAVEL & CONF DIR CURRIC	1,850	2,090	5,000	4,150	5,000	0
2010-449-00-0000	TRAVEL & CONF DIR TECH	4,717	3,780	5,000	4,131	5,000	0
The five codes listed above cover professional development, conferences and workshops.							
2010-450-00	MATERIALS & SUPPLIES	5,697	7,898	10,000	8,692	10,355	355
Funds are allocated to include district wide supplies such as copier paper, reference books, and office supplies for the Assistant Superintendent and Directors.							
2010-451-00-0000	CURRICULUM SUPPLIES	8,911	3,350	16,150	14,693	52,360	36,210
Funds are provided for supplies needed for curriculum projects such as graphing calculators and electronic probes for our science program, math calculators, SIPPS Reading, RAZ Kids, Reading A-Z, New Teacher Mentor program, Nyack Summer Academy, Guidance Plan Test for sophmores, and the Explorer Test for grade 8.							
2010-452-00-0000	BULLYING PREVENTION K-12	0	0	0	0	30,000	30,000
Funds are allocated to implement a bullying prevention program grades K-12.							
2010-480-00	TEXTBOOKS	53,932	27,893	10,000	9,928	27,425	17,425
Funds are allocated to purchase new textbooks to support curriculum development initiatives.							

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2008

Fund: A GENERAL FUND

Budget Account	Description	2004-05 Actual	2005-06 Actual	2006-07 j Budget	2006-07 j Expense	2007-2008 Proposed Budget	Dollar Change
2010 CURRICULUM DEV AND SUPERVISION							
2010-490-00-0069	BOCES PRINTING	949	434	2,500	900	2,600	100
Funds are allocated for printing of stationery and other materials.							
2010-490-00-0082	BOCES TEST SCORE	19,585	24,384	30,000	25,200	30,000	0
Funds are provided for purchase of and scoring for district testing programs.							
2010-490-00-0085	BOCES - SOFTWARE	0	0	0	0	6,500	6,500
Funds are provided for the purchase of Rubicon Atlas software. This software is used by teachers for curriculum mapping.							
2010-490-00-0101	BOCES - COGNOS	2,819	2,000	5,000	4,402	14,050	9,050
Funds are allocated to provide for a system of student assessment and demographic data storage, retrieval and analysis to support instructional decision making. Included for 2007-08 is funding to subscribe to a higher level of report access to allow us to link data analysis to test questions and to allow us to electronically access comparative data for the entire region.							
2010 FUNCTION SUBTOTAL		1,318,892	1,252,017	1,405,346	1,362,709	1,578,747	173,401
2020 SUPERVISION-REGULAR SCHOOL							
2020-150-00-0070	SALARIES ADMINISTRATIVE	1,328,133	1,372,239	1,454,639	1,442,782	1,502,598	47,959
This code covers the salaries of the Principals at each of the District's five schools. The Principals are responsible for the ongoing operation of their buildings, the supervision of their staff, and educational leadership in their respective schools.							
The salaries of the Assistant Principals are also covered under this code. The High School has three assistant principals (one is assigned to Central Administration to assist the Superintendent with data analysis) and two assistant principals are assigned to the Middle School.							
This code also covers the cost of two part-time Dean of Student positions at the High School.							
2020-160-00-0070	SALARIES N/C	469,529	507,188	546,047	539,215	619,297	73,250
This line item covers the clerical salaries for the offices of principals and assistant principals in each school. Funds are included here to make the part-time positions in each elementary school full time positions.							
2020-164-00-0070	SALARIES N/C CLERK	57,736	74,659	56,000	43,643	58,800	2,800
This category covers additional district-wide clerical service for projects and substitute clerical support when regular staff is absent.							

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2008

Fund: A GENERAL FUND

Budget Account	Description	2004-05 Actual	2005-06 Actual	2006-07 j Budget	2006-07 j Expense	2007-2008 Proposed Budget	Dollar Change
2020 SUPERVISION-REGULAR SCHOOL							
2020-167-00-0070	SALARIES STUDENTS	1,029	225	4,000	1,000	4,000	0
Funds include student salaries for work at the high school in various areas such as the offices.							
2020-411-03-0070	MEMBERSHIP-OTHER - VC	615	440	750	695	750	0
2020-411-04-0070	MEMBERSHIP-OTHER - LIB	579	824	750	440	750	0
2020-411-05-0070	MEMBERSHIP-OTHER - UN	445	415	750	677	750	0
2020-411-06-0070	MEMBERSHIP-OTHER - MS	3,780	907	2,250	1,465	2,250	0
2020-411-07-0070	MEMBERSHIP-OTHER - HS	2,200	2,604	3,250	2,266	3,250	0
The funds in the previous codes are allocated by contract for membership fees or payment for attendance at special events.							
2020-425-06-0070	MEMBERSHIP DUES - MS	136	1,320	1,000	795	1,000	0
2020-425-07-0070	MEMBERSHIP DUES - HS	770	907	1,550	1,019	1,550	0
These codes include membership fees to Middle States, American Association of Guidance Counselors, Council for Basic Education, College Entrance board and Middle School Association .							
2020-447-03-0070	PROFESSIONAL DEVELOP - VC	605	3,648	3,200	2,940	3,200	0
2020-447-04-0070	PROFESSIONAL DEVELOP- LIB	593	2,400	3,200	2,592	3,200	0
2020-447-05-0070	PROFESSIONAL DEVELOP - UN	3,292	2,800	3,200	3,239	3,200	0
2020-447-06-0070	PROFESSIONAL DEVELOP - MS	2,217	9,157	9,600	5,900	9,600	0
2020-447-07-0070	PROFESSIONAL DEVELOP - HS	4,952	8,263	12,800	8,500	12,800	0
Funds provided in the codes listed above permit school building administrators to attend professional conferences such as the National Association of Elementary Principals, National Association of Secondary School Principals, School Administrators Association of New York State, etc. An allocation of \$3,200 per administrator is included as per their negotiated contract. These funds can be spent on professional development areas that the administrators set as their priority.							
2020-450-03	MATERIALS & SUPPLIES	6,175	5,856	7,200	7,197	7,232	32
2020-450-04	MATERIALS & SUPPLIES	8,489	8,113	8,000	7,681	7,520	-480
2020-450-05	MATERIALS & SUPPLIES	4,607	5,704	6,650	6,644	7,088	438
2020-450-06	MATERIALS & SUPPLIES	15,106	20,587	12,000	11,977	11,970	-30
2020-450-07	MATERIALS & SUPPLIES	42,638	37,489	36,000	28,091	35,520	-480

Included in these codes is the cost of the purchase of materials required for the operation of the administrative offices in each of the schools. This allocation covers the cost of copier paper, envelopes, writing instruments, typewriter ribbons, printing supplies, petty cash, computer supplies, stationery and report cards. Student handbook costs have been allocated under this code.

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2008

Fund: A GENERAL FUND

Budget Account	Description	2004-05 Actual	2005-06 Actual	2006-07 j Budget	2006-07 j Expense	2007-2008 Proposed Budget	Dollar Change
2020 SUPERVISION-REGULAR SCHOOL							
2020-460-00-0070	SOFTWARE - WINCAP	0	3,500	51,000	48,650	22,100	-28,900
This code covers the cost of software support for our fully integrated financial/human resources software.							
2020-490-00-0077	BOCES ADMINISTRATIVE	130,347	123,918	86,100	72,577	87,500	1,400
Telecommunications services purchased through BOCES support our internet services. These costs are eligible for E-Rate funding and BOCES aid.							
2020-490-03-0069	BOCES PRINTING - VC	1,251	715	1,400	900	1,450	50
2020-490-04-0069	BOCES PRINTING - LIB	542	1,327	1,400	1,200	1,450	50
2020-490-05-0069	BOCES PRINTING - UN	535	731	1,400	690	1,450	50
2020-490-06-0069	BOCES PRINTING - MS	3,138	2,379	4,300	2,900	4,470	170
2020-490-07-0069	BOCES PRINTING - HS	4,980	4,705	4,668	4,590	4,855	187
Funds are allocated in these codes for the printing of stationery and other materials.							
2020 FUNCTION SUBTOTAL		2,094,419	2,203,020	2,323,104	2,250,265	2,419,600	96,496
2070 INSERVICE TRAINING-INSTRUCTION							
2070-151-00-0043	SALS-INSERVICE TRAIN/WKS	3,988	5,674	20,000	7,006	20,000	0
2070-418-00-0043	RECRUITMENT	0	10,978	0	0	0	0
2070-420-00-0043	STAFF DEV CONSULTANTS	65,709	268	46,250	23,237	43,120	-3,130
2070-422-00-0043	PROF DEV MINI TEAMS	5,112	4,411	5,000	4,500	5,000	0
2070-430-00-0043	DIVERSITY CONSULTANTS	0	5,688	5,000	4,900	6,000	1,000
2070-447-00-0043	TRAVEL & CONFERENCES	24,993	28,180	20,000	19,424	44,736	24,736
2070-450-00	MATERIALS & SUPPLIES	13,450	11,899	10,000	9,692	10,000	0

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2008

Fund: A GENERAL FUND

Budget Account	Description	2004-05 Actual	2005-06 Actual	2006-07 j Budget	2006-07 j Expense	2007-2008 Proposed Budget	Dollar Change
2070 INSERVICE TRAINING-INSTRUCTION							
2070-490-00-0083	BOCES STAFF DEV & SACI	68,456	49,939	70,000	69,500	70,000	0
<p>Funds are provided in the above codes (2070-151-00-0043 through 2070-490-00-0083) to cover the cost of professional development programs to comply with the requirements of the NYS mandated District Professional Development Plan as well as to address NYS Learning Standard, District and building goals. All professional development is focused on student achievement through improved professional practice. New teacher orientation and mentoring is included as well as provisions for consultants and materials for the annual Superintendent's Conference Days and system-wide conferences. Professional Development Priorities include: Reading in the Content Area; Critical Thinking Skills; Teaching Culturally Diverse Learners (differentiated instruction); Assessment; Integration of Technology into the Curriculum; and Algebra Initiative in Grades 8 & 9.</p>							
2070-490-00-0085	BOCES SOFTWARE	0	0	0	0	10,250	10,250
<p>Funds are included here to cover the cost of My Learning Plan - a software system for teachers to enroll in professional development and for the District to track teachers' professional development courses.</p>							
2070 FUNCTION SUBTOTAL		181,708	117,037	176,250	138,259	209,106	32,856
2110 TEACHING-REGULAR SCHOOL							
2110-120-00-0000	SALARIES INSTRUCT K-3	4,581,010	5,011,185	5,314,161	5,306,252	5,614,987	300,826
<p>This line item covers the cost of teaching salaries for grades K-3.</p>							
2110-121-00-0000	SALARIES INSTRUCT 4-6	2,711,435	2,422,453	2,897,443	2,682,798	3,039,797	142,354
<p>This code covers teaching salaries for grades 4-6. Also included in this code is the cost of one full-time math position to extend our Robotics program into the elementary schools.</p>							
2110-130-00-0000	SALARIES INSTRUCT 7-12	8,909,852	9,250,394	9,760,850	9,430,359	10,218,849	457,999
<p>The cost of teacher's salaries for grades 7-12 are covered by this line item.</p>							
2110-136-00-0003	SALARIES PROJECT SEE	3,238	3,300	4,025	3,859	4,100	75
<p>Project SEE is an outdoor educational experience for all Middle School sixth graders. One and a half days are spent at the Greenkill Outdoor Environmental Education Center campsite where students learn about nature and our environment. Fees include salaries, camp fees, and miscellaneous expenses and supplies.</p>							
2110-140-00-0000	SALARIES INST SUBS	457,136	506,532	475,000	475,000	505,000	30,000
<p>Funds cover the cost of instructional substitutes to replace classroom teachers who are absent. Compensation is at a rate of \$100.00 per day, and \$110.00 per day after twenty consecutive days in the same position.</p>							

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2008

Fund: A GENERAL FUND

Budget Account	Description	2004-05 Actual	2005-06 Actual	2006-07 j Budget	2006-07 j Expense	2007-2008 Proposed Budget	Dollar Change
2110 TEACHING-REGULAR SCHOOL							
2110-141-00-0000	SALARIES INST LT SUBS	152,315	147,792	160,000	155,000	160,000	0
Funds are provided for the cost of long term substitute teachers at the rate of \$115.00 per day after three months retroactive to the first day of assignment.							
2110-158-00-0000	SALARIES TEACHING ASSTS	1,001,966	1,012,530	1,207,698	1,165,294	1,243,940	36,242
This line item covers the salaries of Teaching Assistants. Teaching Assistants are certified through the State Education Department to assist teachers in classroom instruction.							
2110-158-00-0025	TCHR ASST CLAIM SHEETS/OT	132,798	141,197	140,016	140,000	147,000	6,984
This code covers the cost of Teaching Assistants who provide classroom coverage when the teacher is out and a substitute teacher is not available.							
2110-161-00-0000	SALARIES MONITOR/SECURITY	158,078	138,777	148,311	145,000	148,237	-74
Monitors - This includes teaching and support 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.							
2110-161-00-0025	MONITOR/SECURITY OVERTIME	10,851	14,163	21,000	20,633	22,000	1,000
This code covers the cost of extra time worked by our monitors.							
2110-169-00-0000	RETIREMENT INCENTIVE	0	771,629	425,328	425,328	513,624	88,296
Funds are provided for the payment of the District's retirement incentive for teachers who retired on or before June 30, 2004. Payments are made over a four year period.							
2110-408-00-0000	RETIREMENT INCENTIVE	639,743	322,306	343,340	343,340	535,898	192,558
Funds are allocated for a non-elective 403B retirement incentive for teachers and clerical staff retiring on or after June 30, 2005. Payments to retirees are made over a four year period.							
2110-427-03-0033	EQUIP REPAIR GEN INST- VC	280	295	750	295	750	0
2110-427-04-0033	EQUIP REPAIR GEN INST-LIB	95	400	750	400	750	0
2110-427-05-0033	EQUIP REPAIR GEN INST- UN	695	600	750	600	750	0
2110-427-06-0010	EQUIP REPAIR GEN INST- MS	3,506	1,777	3,250	1,800	2,900	-350
2110-427-07-0033	EQUIP REPAIR GEN INST- HS	4,771	4,942	6,000	5,000	6,000	0
These codes provide funds to cover the cost on a K-12 basis for the repair of equipment, tuning of pianos, and servicing of microscopes used in the science program.							

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2008

Fund: A GENERAL FUND

Budget Account	Description	2004-05 Actual	2005-06 Actual	2006-07 j Budget	2006-07 j Expense	2007-2008 Proposed Budget	Dollar Change
2110 TEACHING-REGULAR SCHOOL							
2110-430-00-0000	CONTRACTUAL SERVICES	537,104	602,419	572,000	569,000	604,185	32,185
This code covers the cost of our security officers and our school resource officers. Also included here is \$10,000 for grantwriting services.							
2110-450-00	MATERIALS & SUPPLIES	36,538	23,431	18,445	13,095	61,850	43,405
2110-450-03	MATERIALS & SUPPLIES	26,064	23,657	28,160	25,408	28,476	316
2110-450-04	MATERIALS & SUPPLIES	29,794	28,530	28,892	25,098	29,610	718
2110-450-05	MATERIALS & SUPPLIES	23,074	24,240	24,552	23,167	29,715	5,163
2110-450-06	MATERIALS & SUPPLIES	41,277	35,265	41,836	36,350	42,770	934
2110-450-07	MATERIALS & SUPPLIES	73,785	62,151	82,108	77,525	73,920	-8,188
Covered in these codes are funds 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 and career supplies, technology materials and fine art materials. District wide allocations include funds for new sections and class size adjustments. Allocations are based on a cost per pupil for the projected enrollment for the new school year. Also included is funding for supplies for our Robotics program.							
2110-471-00-0000	TUITION PUBLIC	83,309	73,069	90,000	75,000	90,000	0
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.							
2110-480-00	TEXTBOOKS	0	4,535	4,850	4,086	4,850	0
2110-480-03	TEXTBOOKS	8,033	17,859	15,050	14,110	15,820	770
2110-480-04	TEXTBOOKS	13,892	13,881	16,100	14,034	16,450	350
2110-480-05	TEXTBOOKS	6,200	12,595	13,475	11,517	15,505	2,030
2110-480-06	TEXTBOOKS	20,730	27,011	34,870	26,969	34,650	-220
2110-480-07	TEXTBOOKS	39,575	34,223	52,690	45,722	52,800	110
2110-480-20	TEXTBOOKS	32,348	25,921	35,000	29,223	35,000	0

Funds are provided in these codes 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 enrollment for the new school year. The High School and Middle School receive \$55 per student; the elementary schools receive \$35 per pupil.

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2008

Fund: A GENERAL FUND

Budget Account	Description	2004-05 Actual	2005-06 Actual	2006-07 j Budget	2006-07 j Expense	2007-2008 Proposed Budget	Dollar Change
2110 TEACHING-REGULAR SCHOOL							
2110-481-03	WORKBOOKS	6,889	6,473	8,600	7,192	9,040	440
2110-481-04	WORKBOOKS	8,843	11,836	9,200	8,722	9,400	200
2110-481-05	WORKBOOKS	6,287	6,824	7,700	7,002	8,860	1,160
2110-481-06	WORKBOOKS	10,318	9,481	13,950	11,299	13,860	-90
2110-481-07	WORKBOOKS	8,668	9,923	21,076	13,671	21,120	44
<p>These codes cover the cost of workbooks for the elementary and secondary programs. The allocations are based on a cost per pupil for the projected 2007-08 enrollment.</p> <p>High School \$22.00, Middle School \$22.00, Elementary Schools \$20.00</p>							
2110-490-00-0003	BOCES PROJECT SEE	16,691	16,836	19,964	19,964	20,032	68
<p>This represents the BOCES program fee for Project See (the outdoor educational experience for 6th graders). The cost of this program is offset by BOCES aid that is received by the District in the following school year.</p>							
2110-490-00-0067	BOCES GED	28,581	13,245	35,535	14,300	36,956	1,421
<p>Funds are allocated for the GED program for high school students.</p>							
2110-490-00-0085	BOCES ALTERNATIVE SCH	25,872	69,038	51,265	51,265	53,316	2,051
<p>This covers the cost of students placed in Intensive Day Therapy until they are ready to return to their regular educational program.</p>							
2110-490-00-0086	BOCES SCIENCE KITS	3,915	2,025	3,915	3,915	4,072	157
<p>Funds are provided to lease science kits through BOCES for the administration of the NY State Science Assessments for grades 4 & 8.</p>							
2110-490-00-0100	BOCES CHALLENGER PROGRAM	20,665	21,728	21,000	21,000	21,840	840
<p>Funds are provided for 5th grade students to participate in simulated technology space flights as part of their science curriculum.</p>							
2110 FUNCTION SUBTOTAL		19,876,221	20,926,468	22,158,905	21,449,592	23,498,679	1,339,774

2250 PROG FOR STUDENTS W/ DISABILITIES

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2008

Fund: A GENERAL FUND

Budget Account	Description	2004-05 Actual	2005-06 Actual	2006-07 j Budget	2006-07 j Expense	2007-2008 Proposed Budget	Dollar Change
2250 PROG FOR STUDENTS W/ DISABILITIES							
2250-133-00-0018	SALARIES INST HOME TUTOR	86,215	159,692	114,000	113,283	120,000	6,000
Funds are provided for tutoring students who are sick, receiving tutoring through project connect or pending special education placement.							
2250-134-00-0018	SALARIES SUMMER SERVICE	30,079	38,525	40,000	24,132	40,000	0
Covers the cost of professional services during the summer months. These services focus on evaluation and placement of disabled children who require emergency follow-up or move into the District during the summer months. Regulations and past experience require that the Committee for Special Education and Committee for Pre-School Special Education meet during the summer months.							
2250-151-00-0018	SALARIES CERTIFIED	2,690,968	2,720,699	2,900,250	2,892,943	2,877,813	-22,437
Funds are provided to cover the salaries of special education teachers.							
2250-151-00-0035	SALARIES PSYCHOLOGISTS	165,348	233,184	248,490	240,578	258,254	9,764
Psychologists service the public and non-public schools in the District in the areas of testing and evaluation, staff and parent consultation, agency liason, counseling and instructional support on the elementary and secondary levels. The psychologists also provide follow-up evaluations on children placed in the Special Education Program. Funds are included to replace a position that was left vacant during the 2006-07 school year.							
2250-152-00-0018	SALARIES SUPV SPECIAL ED	0	0	110,000	109,954	116,258	6,258
The responsibility in this area includes supervising staff and building based special education programs.							
2250-156-00-0018	SALARIES CSE/CPSE	167,477	178,568	188,553	167,831	197,027	8,474
Funds are provided for a chairperson for CSE/CPSE K-5 and a CSE Chairperson for grades 6-12.							
2250-157-00-0039	SALARIES SPEECH/LANGUAGE	295,485	324,909	244,435	242,717	259,791	15,356
Speech therapists service those children who have significant speech and language deficits. This portion of the budget provides the funds required for this operation. Service to speech, hearing and language impaired children is mandated.							
2250-158-00-0018	SALARIES TEACHING ASSTS	469,378	494,105	492,856	463,963	523,829	30,973
Included in this category are funds to cover the salaries of classroom assistants to provide support as specified in students' Individualized Education Plans.							

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2008

Fund: A GENERAL FUND

Budget Account	Description	2004-05 Actual	2005-06 Actual	2006-07 j Budget	2006-07 j Expense	2007-2008 Proposed Budget	Dollar Change
2250 PROG FOR STUDENTS W/ DISABILITIES							
2250-200-00-0018	INSTRUCTIONAL EQUIPMENT	5,273	0	20,000	6,200	20,000	0
Funds are provided to purchase specialized equipment as per students' Individual Educational Plans.							
2250-411-00-0018	MEMBERSHIPS	1,276	325	1,500	1,222	1,500	0
Funds are allocated for membership fees or payment for attendance at special events.							
2250-418-00-0018	PROF & TECH SERVICES	1,132	2,771	10,000	3,900	10,000	0
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.							
2250-420-00-0018	CONSULTANTS	13,020	21,544	20,000	18,143	20,000	0
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.							
2250-430-00-0018	CONTRACTUAL SERVICES	309,036	266,795	300,000	270,202	300,000	0
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.							
2250-440-00-0018	SUBSTANCE ABUSE	2,628	870	2,000	1,500	2,500	500
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".							
2250-446-00-0018	SUPV SP EDTRAVEL & CONFER	0	0	0	0	4,000	4,000
Funds are provided for the Supervisor of Special Education to attend professional development workshops.							
2250-447-00-0018	TRAVEL & CONFERENCES	1,047	2,638	1,000	999	1,500	500
2250-447-00-0035	TRAVEL & CONF PSYCHOLOG	2,286	1,208	3,000	1,250	3,000	0
2250-447-00-0039	TRAVEL & CONF SPEECH	1,425	673	1,500	770	1,500	0
Funds are included in these three codes for staff attendance at Special Education workshops and conferences.							

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2008

Fund: A GENERAL FUND

Budget Account	Description	2004-05 Actual	2005-06 Actual	2006-07 j Budget	2006-07 j Expense	2007-2008 Proposed Budget	Dollar Change
2250 PROG FOR STUDENTS W/ DISABILITIES							
2250-450-00	MATERIALS & SUPPLIES	35,229	23,157	20,000	18,600	22,535	2,535
2250-450-03	MATERIALS & SUPPLIES	1,883	1,644	2,000	2,000	1,120	-880
2250-450-04	MATERIALS & SUPPLIES	2,134	1,935	2,000	2,000	2,065	65
2250-450-05	MATERIALS & SUPPLIES	921	4,206	2,000	1,900	1,330	-670
2250-450-06	MATERIALS & SUPPLIES	2,422	898	2,500	2,489	2,135	-365
2250-450-07	MATERIALS & SUPPLIES	1,412	2,463	3,400	3,350	3,465	65

Funds are provided in these codes to purchase instructional supplies, materials and evaluation instruments for the District's special education program and to support the District offices of special education, pupil personnel services and registration. Funds are included for supplies for our High School special education life skills program.

2250-471-00-0018	TUITION PUBLIC SCHOOLS	327,478	127,109	280,000	154,222	281,600	1,600
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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.

2250-480-03	TEXTBOOKS	735	621	800	309	960	160
2250-480-04	TEXTBOOKS	995	943	1,000	126	1,770	770
2250-480-05	TEXTBOOKS	724	1,829	800	625	1,140	340
2250-480-06	TEXTBOOKS	0	1,657	1,900	1,500	1,830	-70
2250-480-07	TEXTBOOKS	885	498	2,700	2,700	2,970	270

Funds are provided in these codes 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.

2250-481-03	WORKBOOKS	360	0	350	350	320	-30
2250-481-04	WORKBOOKS	372	289	400	388	590	190
2250-481-05	WORKBOOKS	302	302	350	150	380	30
2250-481-06	WORKBOOKS	557	168	500	500	610	110
2250-481-07	WORKBOOKS	390	0	500	175	990	490

Funds are allocated in these five codes to purchase workbooks on an as needed basis.

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2008

Fund: A GENERAL FUND

Budget Account	Description	2004-05 Actual	2005-06 Actual	2006-07 j Budget	2006-07 j Expense	2007-2008 Proposed Budget	Dollar Change
2250 PROG FOR STUDENTS W/ DISABILITIES							
2250-490-00-0069	BOCES PRINTING	203	0	695	350	723	28
	Funds are allocated for printing of stationery and other materials.						
2250-490-00-0087	BOCES MICROFILM	2,090	2,090	2,091	2,089	2,175	84
	Funds are allocated to microfilm student records.						
2250-490-00-0089	BOCES SPEC ED	2,663,493	3,019,017	3,373,200	3,373,200	3,594,412	221,212
	This item covers the cost of approximately 58 students with special needs who we anticipate will attend special education programs at BOCES.						
2250-490-00-0101	IEP DIRECT	8,996	9,938	9,182	9,088	9,550	368
	Funds are included for annual support of our Special Education software (IEP Direct) as well as miscellaneous repairs/support of the computer network.						
	2250 FUNCTION SUBTOTAL	7,293,654	7,645,270	8,403,952	8,135,698	8,689,642	285,690
2280 OCCUPATIONAL EDUCATION(GRADES 9-12)							
2280-490-00-0000	BOCES OCCUPATIONAL EDUC	247,143	328,897	240,872	240,872	245,000	4,128
	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.						
	2280 FUNCTION SUBTOTAL	247,143	328,897	240,872	240,872	245,000	4,128
2330 TEACHING-SPECIAL SCHOOLS							
2330-137-00-0000	SUMMER MUSIC PROGRAM	20,808	27,243	28,840	28,840	28,841	1
	Funding is provided for a summer music program as an extension of our school-year program.						
2330-139-00-0000	MS SUMMER READING	5,214	3,895	7,500	6,144	7,500	0
	Funding is provided to cover the cost of salaries for a sixth grade summer reading program as an extension of our school-year program.						

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2008

Fund: A GENERAL FUND

Budget Account	Description	2004-05 Actual	2005-06 Actual	2006-07 j Budget	2006-07 j Expense	2007-2008 Proposed Budget	Dollar Change
2330 TEACHING-SPECIAL SCHOOLS							
2330-140-00-0000	HS-RAISE SIGHTS/FRESH AC	7,397	8,341	15,050	12,000	15,050	0
	This line item covers the salaries of Freshman Academy mentors who provide support for incoming 9th graders who attended summer school and need academic assistance. Raise Our Sights covers salaries to provide support to High School students who are enrolled in more challenging courses.						
2330-141-00-0000	HS FRESHMAN EXPERIENCE	0	0	10,788	10,788	10,788	0
	The Freshman Experience is a mentoring program to help in-coming High School students adjust to their new environment and be successful.						
2330-145-00-0000	MS-RAISE OUR SIGHTS	3,682	4,763	10,000	5,200	10,000	0
	Salaries to provide support to Middle School students who are enrolled in more challenging courses.						
2330-158-00-0000	STARS ELEM AFTER SCHOOL	34,584	39,743	45,500	44,500	48,000	2,500
	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.						
2330-159-06-0000	MS HOMEWORK CLUB	24,033	25,091	20,000	20,000	20,000	0
	The Program for Success is an after school activity designed as part of the District's Academic Intervention Plan. Students who meet the AIS criteria in any academic area may attend to receive structure and support in completing their assignments.						
2330-159-07-0000	HS HOMEWORK CLUB	0	3,030	19,952	3,297	0	-19,952
	This program has been discontinued for the upcoming school year due to insufficient interest.						
2330-160-00-0000	SALARY-FAMILY RESRCE CTR	98,370	126,886	133,562	133,562	140,161	6,599
	The Nyack School District has been designated as a School of the 21st Century as a result of the establishment of a Family Resource Center (FRC). Funding supports the salaries to provide an on-site FRC location in each of the three elementary schools and the middle school.						
2330-420-00-0051	FAMILY RESOURCE CONTRACT	159	2,697	1,000	0	0	-1,000
	This code is no longer used.						

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2008

Fund: A GENERAL FUND

Budget Account	Description	2004-05 Actual	2005-06 Actual	2006-07 j Budget	2006-07 j Expense	2007-2008 Proposed Budget	Dollar Change
2330 TEACHING-SPECIAL SCHOOLS							
2330-450-00	MATERIALS & SUPPLIES	8,593	7,668	2,000	1,000	2,000	0
2330-450-03	MATERIALS & SUPPLIES	0	0	2,000	2,000	2,000	0
2330-450-04	MATERIALS & SUPPLIES	0	0	2,000	2,000	2,000	0
2330-450-05	MATERIALS & SUPPLIES	0	0	2,000	2,000	2,000	0
2330-450-06	MATERIALS & SUPPLIES	0	0	2,000	2,000	2,000	0
Funding is provided in these codes for supplies & materials to support the Family Resource Center.							
2330-451-00-0000	SUPPLIES-MS RAISE SIGHTS	1,350	811	2,500	1,000	5,000	2,500
2330-452-00-0000	SUPPLIES-HS RAISE SIGHTS	0	1,500	2,500	1,500	5,000	2,500
Included in these codes are supplies and materials for related District programs.							
2330-453-07-0000	SUPPLIES FRESH EXPER - HS	0	0	1,845	1,844	2,000	155
This code covers the cost of supplies for the Freshman Experience.							
2330-454-00-0000	PROJECT CONNECT	0	0	2,000	1,500	5,000	3,000
This code covers the cost of supplies for the Project Connect Program. Project Connect provides tutoring and counseling services to students who are on out-of-school suspension.							
2330-490-00-0092	BOCES 225 COURSES	97,509	120,705	125,000	112,945	125,000	0
This category covers the cost of high school and middle school students attending the summer school program at BOCES for two courses.							
2330 FUNCTION SUBTOTAL		301,699	372,373	436,037	392,120	432,340	- 3,697
2610 SCHOOL LIBRARY & AV							

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2008

Fund: A GENERAL FUND

Budget Account	Description	2004-05 Actual	2005-06 Actual	2006-07 j Budget	2006-07 j Expense	2007-2008 Proposed Budget	Dollar Change
2610 SCHOOL LIBRARY & AV							
2610-151-00-0031	SALARIES LIBRARIANS	325,850	349,211	373,519	373,344	395,232	21,713
	Funds are included in this item to cover the cost of salaries for 5.0 librarians. High School 1.0 Liberty 1.0 Upper Nyack 1.0 Middle School 1.0 Valley Cottage 1.0						
2610-164-00-0031	SALARIES CLERICAL	156,475	141,328	169,988	163,400	178,380	8,392
	Library Clerical - There are five (5) library clerks assigned throughout the District who work a ten month schedule for an FTE of 4.0.						
2610-168-00-0057	SALARIES A/V	28,080	30,048	35,000	12,512	35,000	0
	A.V. Technicians - There is one A.V. technician servicing our five (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.						
2610-200-00-0057	INSTR EQUIPMENT A/V	0	0	5,000	1,783	5,000	0
	Funds are allocated to replace equipment as necessary.						
2610-418-06-0031	PROFESSIONAL&TECH SVCS-MS	1,308	955	1,000	998	1,000	0
2610-418-07-0031	PROFESSIONAL&TECH SVCS-HS	4,527	0	3,300	0	3,300	0
	Funds in these categories are provided to rebind library books and textbooks in the Middle and High School.						
2610-422-07-0031	ANNL ON-LINE MTNCE LIB-HS	0	12,037	12,000	11,000	12,000	0
	These funds provide for the on-line support of our library system.						
2610-425-07-0031	LIBR MEMBERSHIP DUES - HS	142	275	700	305	700	0
	Funds are allocated to provide library membership with other library services.						
2610-427-00-0057	EQUIPMENT REPAIR	2,171	975	2,500	1,050	2,500	0
	Funds are provided for the repair of audio visual equipment.						

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2008

Fund: A GENERAL FUND

Budget Account	Description	2004-05 Actual	2005-06 Actual	2006-07 j Budget	2006-07 j Expense	2007-2008 Proposed Budget	Dollar Change
2610 SCHOOL LIBRARY & AV							
2610-435-00-0057	VIDEO PRODUCTIONS	3,436	320	3,000	2,830	3,000	0
Funds are provided to support district-wide media needs.							
2610-450-00-0057	SUPP/MATERIALS AV	37,466	10,376	6,500	6,500	2,500	-4,000
2610-450-03-0031	SUPP/MATLS LIBRARY - VC	1,054	1,157	1,200	1,200	1,130	-70
2610-450-03-0057	SUPP/MATERIALS AV - VC	2,478	2,203	2,580	2,579	2,712	132
2610-450-04-0031	SUPP/MATLS LIBRARY - LIB	1,575	196	1,600	1,590	1,175	-425
2610-450-04-0057	SUPP/MATERIALS AV - LIB	2,467	1,657	2,796	2,794	2,820	24
2610-450-05-0031	SUPP/MATLS LIBRARY - UN	1,403	1,351	1,400	1,389	1,108	-292
2610-450-05-0057	SUPP/MATERIALS AV - UN	2,427	2,368	2,376	2,370	2,658	282
2610-450-06-0031	SUPP/MATLS LIBRARY - MS	991	1,278	1,500	1,490	1,575	75
2610-450-06-0057	SUPP/MATERIALS AV - MS	2,735	2,465	3,804	3,770	3,780	-24
2610-450-07-0031	SUPP/MATLS LIBRARY - HS	1,483	1,451	1,500	1,500	1,680	180
2610-450-07-0057	SUPP/MATERIALS AV - HS	2,200	6,479	5,748	5,743	5,760	12

This category covers both our library supplies and our audio visual supplies. Items such as filmstrips, recordings and transparencies are purchased with the funds. The allocation is based on \$6 per student times the projected enrollment for the new school year.

Library - the day-to-day supplies for the library such as cataloging cards.

2610-482-03-0031	PERIODICALS - VC	1,037	1,111	1,100	1,087	1,062	-38
2610-482-04-0031	PERIODICALS - LIB	1,083	1,092	1,100	1,090	1,105	5
2610-482-05-0031	PERIODICALS - UN	818	931	900	900	1,041	141
2610-482-06-0031	PERIODICALS - MS	1,452	1,894	1,900	1,855	1,890	-10
2610-482-07-0031	PERIODICALS - HS	4,979	3,646	5,280	3,677	5,280	0

Magazines are purchased with the funds in these codes.

2610-483-03-0031	LIBRARY BOOKS - VC	9,083	9,498	9,460	9,449	9,944	484
2610-483-04-0031	LIBRARY BOOKS - LIB	9,622	12,544	10,252	10,238	10,340	88
2610-483-05-0031	LIBRARY BOOKS - UN	8,164	8,957	8,932	8,904	9,746	814
2610-483-06-0031	LIBRARY BOOKS - MS	13,314	10,045	13,948	13,900	13,860	-88
2610-483-07-0031	LIBRARY BOOKS - HS	16,409	22,620	26,824	21,000	26,880	56
2610-483-20-0031	LIBRARY BOOKS - PVT & PAR	1,857	0	3,300	1,890	3,300	0

The allocation in these codes provides for the gradual acquisition of a library collection to support the District's educational programs and provide enrichment and expansion of our students' knowledge. The per pupil cost of \$22 K-8, and \$28 9-12 is based on the projected enrollment of the new school year.

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2008

Fund: A GENERAL FUND

Budget Account	Description	2004-05 Actual	2005-06 Actual	2006-07 j Budget	2006-07 j Expense	2007-2008 Proposed Budget	Dollar Change
2610 SCHOOL LIBRARY & AV							
2610-490-00-0095	BOCES LIBRARY NETWORK	7,447	7,750	10,278	10,278	10,278	0
These funds are allocated for BOCES Services - Our Library Network is linked through BOCES.							
2610 FUNCTION SUBTOTAL		653,533	646,218	730,285	682,415	757,736	27,451
2630 COMPUTER ASSISTED INSTRUCTION							
2630-151-00-0043	STAFF DEV-TECHNOLOGY	83,604	4,728	10,500	5,000	11,000	500
Allocation provides funding to cover costs associated with training our staff to effectively utilize technology.							
2630-200-00-0040	COMPUTER EQUIPMENT	0	0	5,000	5,000	5,000	0
This allocation provides funding for purchase of backup hardware, classroom network drops, switches, and hardware for Distance Learning.							
2630-220-00-0040	HARDWARE-STATE AIDED	22,712	630	4,200	4,200	4,200	0
The State allocates \$19.25 per RWADA per student (\$1.29 per student) for hardware aid.							
2630-430-00-0040	CONTRACTUAL SERVICES	168,867	111,539	89,612	89,000	93,980	4,368
Funds cover costs for project management and consulting, as well as SASI (student database) maintenance, upgrades and support. Note: Instructional Computer Lease - moved to match State reporting requirements. See Installment Purchase Debt, account code 9785.600.							
2630-450-00	MATERIALS & SUPPLIES	62,568	34,322	51,590	51,590	55,150	3,560
2630-450-03	MATERIALS & SUPPLIES	933	9,379	2,120	2,120	2,260	140
2630-450-04	MATERIALS & SUPPLIES	1,180	1,204	2,189	2,189	2,350	161
2630-450-05	MATERIALS & SUPPLIES	574	1,174	2,074	2,074	2,215	141
2630-450-06	MATERIALS & SUPPLIES	1,478	1,451	2,936	2,936	3,150	214
2630-450-07	MATERIALS & SUPPLIES	12,727	14,379	11,696	11,696	12,480	784
Funds are allocated in these codes for computer and printer supplies to maintain our technology initiative.							

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2008

Fund: A GENERAL FUND

Budget Account	Description	2004-05 Actual	2005-06 Actual	2006-07 j Budget	2006-07 j Expense	2007-2008 Proposed Budget	Dollar Change
2630 COMPUTER ASSISTED INSTRUCTION							
2630-460-20-0040	SOFTWARE NON-PUBLICS	5,231	4,669	10,000	4,670	10,000	0
Funds are provided to purchase computer software materials for the parochial schools.							
2630-461-00-0040	SOFTWARE DISTRICT	29,501	83,652	60,000	59,028	83,700	23,700
2630-461-03-0040	SOFTWARE DISTRICT - VC	224	4,598	4,730	4,730	4,972	242
2630-461-04-0040	SOFTWARE DISTRICT - LIB	0	4,829	5,126	5,126	5,170	44
2630-461-05-0040	SOFTWARE DISTRICT - UN	0	4,532	4,356	4,356	4,873	517
2630-461-06-0040	SOFTWARE DISTRICT - MS	565	7,017	6,974	6,974	6,930	-44
2630-461-07-0040	SOFTWARE DISTRICT - HS	11,796	11,455	11,496	11,496	11,520	24
Funds are included in these codes for software purchases to support the District technology initiative to integrate technology into the classroom (Plato licenses, Accelerated Math and Reader, School Island, Waterford, etc.).							
2630-482-07-0040	PERIODICALS - HS	210	87	500	100	500	0
Computer and technology magazines and literature are purchased with these funds.							
2630-490-00-0095	BOCES E-CHALK	30,794	24,039	31,000	26,000	32,240	1,240
The funds in this category support web-hosting for student, parent and teacher email and support our initiative to integrate technology into the curriculum.							
2630-490-00-0096	BOCES COMPUTER ASST INST	50,678	39,404	43,823	42,000	45,576	1,753
These funds are used for a variety of programs such as language arts, math, science, business, research and ESL as well as an on-site network technician.							
2630-490-00-0097	K-12 ALERT	0	0	9,000	9,000	17,998	8,998
The District will be utilizing K-12 Alerts to notify parents/guardians during an emergency (text message).							
2630 FUNCTION SUBTOTAL		483,642	363,088	368,922	349,285	415,264	46,342
2805 ATTENDANCE-REGULAR SCHOOL							
2805-164-00-0074	SALARIES CLERKS	114,822	121,098	132,044	128,150	138,730	6,686
Clerical - Included here are the salaries for four (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.							

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2008

Fund: A GENERAL FUND

Budget Account	Description	2004-05 Actual	2005-06 Actual	2006-07 j Budget	2006-07 j Expense	2007-2008 Proposed Budget	Dollar Change
2805 FUNCTION SUBTOTAL		114,822	121,098	132,044	128,150	138,730	6,686
2810 GUIDANCE-REGULAR SCHOOL							
2810-151-00-0035	SALARIES CERTIFIED	790,522	723,225	746,764	731,746	781,443	34,679
Counselors - Funds are provided to pay the salaries of one (1) guidance department chairperson, four (4) high school guidance counselors, three (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.							
2810-152-00-0035	SALARIES INSTR SUMMER	63,177	51,375	71,374	38,630	71,500	126
Funds are provided for ten days of summer work for guidance counselors and fifteen days for the Guidance Department Chairperson.							
2810-164-00-0035	SALARIES CLERICAL	217,971	207,120	225,454	217,123	236,890	11,436
Clerical - This allocation includes the salaries of the clerical staff assigned to the guidance departments. A total of five (5) clerical positions are included here : three (3) at the High School and two (2) at the Middle School.							
2810-447-00-0035	TRAVEL	42	1,500	1,500	1,439	5,500	4,000
Funds are provided for guidance counselors to visit colleges and attend conferences.							
2810-450-00	MATERIALS & SUPPLIES	0	0	4,200	2,000	500	-3,700
2810-450-06	MATERIALS & SUPPLIES	2,663	2,915	3,000	2,900	3,150	150
2810-450-07	MATERIALS & SUPPLIES	7,527	10,416	8,200	6,734	8,200	0
The monies allocated in these codes are earmarked for the purchase of office supplies and duplicating materials used for pupil records and transcripts. Specialized guidance and career materials as well as computer supplies are also purchased with these funds.							
2810-451-00-0035	SUBSTANCE PREVENTION	0	0	2,000	1,500	10,000	8,000
Funds are allocated for a substance prevention program.							
2810-490-00-0099	BOCES COLLEGE CLINIC	1,765	0	1,505	1,000	1,565	60
Funds are allocated to participate in a College Clinic.							
2810 FUNCTION SUBTOTAL		1,083,667	996,551	1,063,997	1,003,072	1,118,748	54,751

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2008

Fund: A GENERAL FUND

Budget Account	Description	2004-05 Actual	2005-06 Actual	2006-07 j Budget	2006-07 j Expense	2007-2008 Proposed Budget	Dollar Change
2815 HEALTH SERVICES							
2815-142-00-0036	SALARIES NURSE SUBS	5,775	9,888	9,400	9,400	10,000	600
These funds are allocated for substitute nurses who provide coverage when nurses are absent.							
2815-163-00-0036	SALARIES OVERTIME	14,871	8,548	20,000	12,000	20,000	0
Funds are included for extra hours for nurses and during the summer for sports physicals.							
2815-166-00-0036	SALARIES NURSES/AIDES	281,192	295,812	319,782	313,300	337,085	17,303
Registered Nurses - This code provides for six (6) registered nurses. Health Aides - Funds are provided in this item for two (2) Health Aides. The Health Aides and Registered Nurses provide coverage for the District's public and one non-public school.							
2815-200-00-0036	EQUIPMENT	0	0	3,000	0	3,000	0
Funds are allocated to purchase equipment for nurses' offices.							
2815-418-00-0036	PHYSICIAN SERVICES	24,720	25,000	25,000	25,000	26,000	1,000
Physicians are employed to give the required student physical examinations and when necessary, provide interscholastic game coverage.							
2815-420-00-0036	CONSULTANTS	320	10,130	2,000	2,000	2,000	0
This category covers physician's fees for medical exams that must be performed at the physician's office.							
2815-427-00-0036	EQUIPMENT REPAIR	0	0	1,500	900	1,500	0
This category covers repair of equipment in health offices.							
2815-430-00-0036	HEALTH SVCS OTHER DIST	90,543	82,967	100,000	89,000	100,000	0
Funds are provided here to cover the cost of health services given to resident students who attend out of District private and parochial schools.							
2815-436-00-0036	HEPATITUS VACCINE	0	0	350	0	350	0
Funds are provided for required vaccination of staff such as nurses, custodians, coaches and bus drivers.							

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2008

Fund: A GENERAL FUND

Budget Account	Description	2004-05 Actual	2005-06 Actual	2006-07 j Budget	2006-07 j Expense	2007-2008 Proposed Budget	Dollar Change
2815 HEALTH SERVICES							
2815-450-00	MATERIALS & SUPPLIES	6,770	6,080	6,800	6,800	6,800	0
Funds are included here to purchase first aid materials. Among the materials are dressings, cotton or cotton balls, ice packs, alcohol, and uritix (used in sports physicals).							
2815 FUNCTION SUBTOTAL		424,191	438,425	487,832	458,400	506,735	18,903
2825 SOCIAL WORK SERVICES							
2825-151-00-0000	SALARIES CERTIFIED	59,645	70,888	75,716	75,716	117,942	42,226
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. The salary of a part-time social worker is included for the 2007-08 school year.							
2825-152-00-0000	SALARIES SUMMER	1,564	0	2,700	0	2,700	0
Funds are provided for work related to the Committee on Special Education meetings.							
2825-447-00-0000	TRAVEL	0	0	500	250	500	0
Funds are provided for social workers to attend conferences and workshops.							
2825-450-00	MATERIALS & SUPPLIES	496	474	500	250	500	0
Items in this category include stationery, forms and general supplies.							
2825 FUNCTION SUBTOTAL		61,705	71,362	79,416	76,216	121,642	42,226
2850 CO-CURRICULAR ACTIVITIES							
2850-151-00-0050	SALARIES CERTIFIED	116,902	131,719	128,396	115,788	148,780	20,384
Included in this code are salaries of personnel employed to be advisors for co-curricular activities. Funds are included for Marching Band Instructor stipends.							

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2008

Fund: A GENERAL FUND

Budget Account	Description	2004-05 Actual	2005-06 Actual	2006-07 j Budget	2006-07 j Expense	2007-2008 Proposed Budget	Dollar Change
2850 CO-CURRICULAR ACTIVITIES							
2850-152-06-0050	PROP DIRECTORS-MS DRAMA	8,125	4,366	7,500	7,500	7,500	0
This code covers the Prop Directors' salaries for the Middle School drama productions.							
2850-152-07-0050	PROP DIRECTORS-HS DRAMA	12,730	9,080	15,000	15,000	15,000	0
This code covers the cost of Prop Director's salaries for the High School drama productions.							
2850-411-00-0050	STATE COMPETITIONS	0	0	1,500	500	1,500	0
2850-411-06-0050	STUDENT PARTICIPATION-MS	4,324	3,338	3,000	2,999	3,000	0
2850-411-07-0050	STUDENT PARTICIPATION-HS	7,902	8,008	10,000	8,860	10,000	0
These categories cover the cost of sending students to the Math League and the New York State Music Competition and student attendance at the G.O. Leaders' Conference in Albany. This funding also supports the partial cost of students attending sports and academic dinners.							
2850-417-07-0050	CO-CURRIC ACTIVITIES - HS	6,193	7,138	12,000	11,922	12,000	0
Monies are used in this category to subsidize the following District publications: Tower, The Nyack Spectrum, and Dimensions.							
2850-418-03-0050	ASSEMBLIES & LECTURES-VC	398	310	1,000	500	1,000	0
2850-418-03-0052	ACCOMPANISTS - VC	0	0	1,000	750	1,000	0
2850-418-04-0050	ASSEMBLIES & LECTURES-LIB	0	0	1,000	975	1,000	0
2850-418-04-0052	ACCOMPANISTS - LIB	0	0	1,000	750	1,000	0
2850-418-05-0050	ASSEMBLIES & LECTURES-UN	0	650	1,000	700	1,000	0
2850-418-05-0052	ACCOMPANISTS - UN	0	0	1,000	750	1,000	0
2850-418-06-0050	ASSEMBLIES & LECTURES-MS	409	409	1,500	500	1,000	-500
2850-418-06-0052	ACCOMPANISTS - MS	0	0	1,000	1,000	1,000	0
2850-418-07-0050	ASSEMBLIES & LECTURES-HS	2,310	3,500	2,500	2,000	3,500	1,000
The funds in these codes cover speakers and accompanists at assembly programs in the K-12 schools.							
2850-442-06-0050	CO-CURRICULAR DRAMA - MS	3,685	11,995	12,500	12,500	13,000	500
This code is used to cover the cost of tickets, payment of royalties, and purchase of scripts, props and costumes for the Middle School productions.							
2850-442-07-0050	CO-CURRICULAR DRAMA - HS	18,437	34,546	25,000	25,000	25,000	0
This code covers the cost of tickets, payment of royalties, and purchase of scripts and costumes for the High School productions.							

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2008

Fund: A GENERAL FUND

Budget Account	Description	2004-05 Actual	2005-06 Actual	2006-07 j Budget	2006-07 j Expense	2007-2008 Proposed Budget	Dollar Change
2850 CO-CURRICULAR ACTIVITIES							
2850-450-00	MATERIALS & SUPPLIES	0	0	0	0	4,670	4,670
2850-450-07	MATERIALS & SUPPLIES	3,785	3,812	6,000	4,200	6,000	0
<p>Monies in this allocation provide materials and supplies required for co-curricular programs in the secondary, middle level and elementary schools. Funds are also allocated for Marching Band Fees and Meals for students when traveling as part of the Marching Band.</p>							
2850-490-00-0058	BOCES ARTS & EDUCATION	28,350	48,803	48,000	48,000	51,000	3,000
<p>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.</p>							
2850 FUNCTION SUBTOTAL		213,550	267,674	279,896	260,194	308,950	29,054
2855 INTERSCHOLASTIC ATHLETICS							
2855-151-00-0051	SALARIES INST CERTIFIED	322,748	321,314	365,825	362,000	382,025	16,200
<p>Coaches - This item includes the salaries of coaches and assistant coaches for the varsity, junior varsity, freshman and middle school levels. Funds are provided for a competitive cheerleading coach stipend and two assistant varsity lacrosse coaches.</p>							
2855-153-00-0051	SALARIES INST INTRAMURALS	300	600	3,500	1,000	1,000	-2,500
<p>Covers the cost of supervisors for the intramural program for grades 6-12.</p>							
2855-160-00-0051	SALARIES SUPERVISION	45,215	42,635	53,375	47,000	55,600	2,225
<p>This covers the expense of ticket takers and supervision at games.</p>							
2855-165-00-0051	SALARIES TRAINER	47,315	50,414	53,919	52,000	52,000	-1,919
<p>We have employed a certified athletics trainer to service the athletic teams district-wide.</p>							
2855-200-00-0051	EQUIPMENT	0	0	10,000	9,626	5,590	-4,410
<p>Funds are included here for the purchase of equipment for the interscholastic athletic program and uniforms for the cheerleaders.</p>							

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2008

Fund: A GENERAL FUND

Budget Account	Description	2004-05 Actual	2005-06 Actual	2006-07 j Budget	2006-07 j Expense	2007-2008 Proposed Budget	Dollar Change
2855 INTERSCHOLASTIC ATHLETICS							
2855-418-00-0051	GAME OFFICIALS	9,518	6,178	5,000	4,174	6,420	1,420
	This item covers the payment of officials at athletic contests. These include officials for scrimmages, scorekeepers, and timers required at each athletic event. They are required by guidelines and rules governing these activities.						
2855-425-00-0051	MEMBERSHIP DUES	18,072	18,069	22,000	19,000	23,555	1,555
	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.						
2855-427-00-0051	UNIFORM RECONDITIONING	12,637	8,967	14,400	14,398	15,300	900
	Funds are allocated to have sports equipment cleaned, sanitized and recertified.						
2855-430-00-0051	CONTRACT SERVICE-GUARDS	10,808	19,074	19,000	19,000	21,840	2,840
	Funds are provided here for the hiring of security guards for crowd supervision and control at athletic events.						
2855-431-00-0051	RENTAL OF FACILITIES	31,321	37,447	45,970	45,854	51,170	5,200
	This item covers costs 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.						
2855-438-00-0051	SUPPLIES-TRAINER	4,006	4,172	4,500	4,200	4,500	0
	This includes items needed by certified athletic trainers and coaches who care for our athletes.						
2855-447-00-0051	TRAVEL	7,188	3,321	10,000	5,000	7,800	-2,200
	These funds 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.						
2855-450-00	MATERIALS & SUPPLIES	55,591	58,253	51,000	51,000	57,100	6,100
	Many supplies and materials are required to conduct the District's interscholastic program in the senior high school and middle school. Such supplies include uniforms and protective equipment.						

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2008

Fund: A GENERAL FUND

Budget Account	Description	2004-05 Actual	2005-06 Actual	2006-07 j Budget	2006-07 j Expense	2007-2008 Proposed Budget	Dollar Change
2855 INTERSCHOLASTIC ATHLETICS							
2855-490-00-0059	BOCES GAME OFFICIALS	66,465	72,238	69,900	69,900	80,728	10,828
	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.						
2855-490-00-0069	BOCES PRINTING	292	56	500	300	500	0
	Funds are allocated for printing of stationery and other materials.						
	2855 FUNCTION SUBTOTAL	631,476	642,738	728,889	704,452	765,128	36,239
5510 DISTRICT TRANSPORTATION SERVICES							
5510-160-00-0052	NONINSTRUCTIONAL SALARIES	20,659	64,905	69,025	69,025	74,814	5,789
	This covers the salary of the Principal Clerk in the transportation office.						
5510-161-00-0052	BUS MONITORS	0	0	0	0	27,430	27,430
	This covers the cost for one bus monitor at each building to be rotated as needed on the afternoon runs plus one monitor for the afternoon BOCES run and one monitor for the 4 p.m. late bus run.						
5510-420-00-0052	CONTRACTED SERVICES	45,156	9,218	2,500	2,500	2,500	0
	This line item covers the cost of transportation professional development workshops and consultant services when required.						
5510-425-00-0052	MEMBERSHIP DUES	308	908	900	525	1,000	100
	Funds are provided for membership in the New York Association of Pupil Transportation and other regional associations.						
5510-450-00	MATERIALS & SUPPLIES	497	9,881	1,000	1,000	1,000	0
	Transportation supplies such as bus passes, printer cartridges, etc. are purchased with these funds.						
	5510 FUNCTION SUBTOTAL	66,620	84,912	73,425	73,050	106,744	33,319

5540 CONTRACT TRANSPORTATION

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2008

Fund: A GENERAL FUND

Budget Account	Description	2004-05 Actual	2005-06 Actual	2006-07 j Budget	2006-07 j Expense	2007-2008 Proposed Budget	Dollar Change
5540 CONTRACT TRANSPORTATION							
5540-400-00-0052	COMPUTERIZED BUS ROUTING	0	2,750	3,000	2,750	2,750	-250
These funds are allocated for annual update and support of the computerized bus routing software.							
5540-415-00-0052	TRANSP REGULAR CARRIER	1,581,862	1,676,105	1,885,000	1,882,426	2,106,537	221,537
Funds in this category cover the costs of small and large buses that transport the non-public and public school students to and from school as well as Special Education students to classes operated by BOCES or private placements. We have 33 large buses and 21 small vans providing transportation to our schools, BOCES and private and parochial schools.							
5540-416-00-0052	TRANSP SUMMER SCHOOL	26,721	22,703	35,000	23,263	35,000	0
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 are included in this code.							
5540-417-00-0052	TRANSP CO-CURRICULAR	15,118	13,709	14,265	14,265	24,595	10,330
The funds in this category are used to transport the band, cheerleaders, color guard and Indianettes to out-of-district activities. Funds are also provided for transporting the Marching Band to both home and away events.							
5540-417-06-0052	TRANSP PROJECT SEE - MS	3,105	3,263	4,350	4,350	4,525	175
This code covers the cost to transport our Middle School sixth grade students to Greenkill Environmental Education Center campsite where students learn about nature and the environment.							
5540-422-00-0052	TRANSP FIELD TRIPS	0	0	3,547	2,000	3,700	153
5540-422-03-0052	TRANSP FIELD TRIPS - VC	4,989	6,344	6,880	6,800	7,684	804
5540-422-04-0052	TRANSP FIELD TRIPS - LIB	5,173	2,204	7,456	5,000	7,990	534
5540-422-05-0052	TRANSP FIELD TRIPS - UN	5,974	2,556	6,336	4,000	7,531	1,195
5540-422-06-0052	TRANSP FIELD TRIPS - MS	6,720	941	10,144	9,600	10,710	566
5540-422-07-0052	TRANSP FIELD TRIPS - HS	15,026	14,091	15,328	15,000	16,320	992
Funds are allocated in these codes on a per pupil basis of \$17 per student based on projected enrollment for the new school year. Funds are included to transport 5th graders to the Challenger Center.							
5540-423-00-0052	TRANSP ATHLETICS	102,173	105,357	146,000	145,753	215,419	69,419
The funds in this category are used to transport students who participate in out-of-district activities.							
5540 FUNCTION SUBTOTAL		1,766,861	1,850,023	2,137,306	2,115,207	2,442,761	305,455

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2008

Fund: A GENERAL FUND

Budget Account	Description	2004-05 Actual	2005-06 Actual	2006-07 j Budget	2006-07 j Expense	2007-2008 Proposed Budget	Dollar Change
5581 TRANSPORTATION FROM BOCES							
5581-490-00-0089	BOCES SPECIAL ED	196,819	209,520	223,080	220,000	240,000	16,920
Special Education - Covered here is the cost of transporting handicapped children for whom the District has no program, to classes at BOCES.							
5581 FUNCTION SUBTOTAL		196,819	209,520	223,080	220,000	240,000	16,920
9010 STATE RETIREMENT							
9010-800-00-0000	STATE RETIREMENT-CIVIL	373,557	331,751	342,000	342,000	307,555	-34,445
This item covers the cost of the District's contributions for the retirement of our instructional support employees. The cost is based on the payroll of covered employees for the state fiscal year of April 1 through March 31 of the previous year and is paid to the New York State Employees Retirement System. The amount budgeted is based on an estimated billing provided by the retirement system and includes the annual payment for previous year deferrals.							
9010 FUNCTION SUBTOTAL		373,557	331,751	342,000	342,000	307,555	- 34,445
9020 TEACHER RETIREMENT							
9020-800-00-0000	STATE RETIREMENT TEACHERS	1,541,421	2,211,569	2,513,794	2,479,968	2,659,826	146,032
This item covers the cost of the District's retirement contribution for all certified 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 is 8.73% of member salaries; this is the anticipated rate provided in a bulletin issued by the retirement system.							
9020 FUNCTION SUBTOTAL		1,541,421	2,211,569	2,513,794	2,479,968	2,659,826	146,032
9030 SOCIAL SECURITY							
9030-800-00-0000	SOCIAL SECURITY	2,209,062	2,302,240	2,544,793	2,464,011	2,685,500	140,707
This item gives the estimated cost of the District's contributions for FICA (Social Security). The cost for FICA and Medicare is 7.65% based on each employee's salary. FICA contributions are 6.2% of salary up to the maximum salary cap (\$97,500 for 2007). The employee contributes from their gross earnings on the same basis. The employee 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).							
9030 FUNCTION SUBTOTAL		2,209,062	2,302,240	2,544,793	2,464,011	2,685,500	140,707
9040 WORKERS' COMPENSATION							

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2008

Fund: A GENERAL FUND

Budget Account	Description	2004-05 Actual	2005-06 Actual	2006-07 j Budget	2006-07 j Expense	2007-2008 Proposed Budget	Dollar Change
9040 WORKERS' COMPENSATION							
9040-800-00-0000	WORKERS' COMPENSATION	74,475	70,834	107,267	107,267	119,814	12,547
<p>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 is based on an actuarial study indicating the increase in funding due to our loss experience, the group's loss experience, and increased payroll and benefit costs.</p>							
9040 FUNCTION SUBTOTAL		74,475	70,834	107,267	107,267	119,814	12,547
9045 LIFE INSURANCE							
9045-800-00-0000	LIFE INSURANCE	35,178	24,357	37,000	35,000	37,000	0
<p>Premiums for life insurance paid by the District on employees are included per negotiated agreement.</p>							
9045 FUNCTION SUBTOTAL		35,178	24,357	37,000	35,000	37,000	0
9050 UNEMPLOYMENT INSURANCE							
9050-800-00-0000	UNEMPLOYMENT INSURANCE	26,322	12,208	27,000	26,938	30,000	3,000
<p>On July 1, 1978, the District became liable for unemployment insurance. The District chose to reimburse the unemployment service for actual payments to employees. Statements are received quarterly from the New York State Unemployment Insurance Fund listing claimants. Payments have been made from the reserve fund in previous years.</p>							
9050 FUNCTION SUBTOTAL		26,322	12,208	27,000	26,938	30,000	3,000
9055 DISABILITY INSURANCE							
9055-800-00-0000	LONG TERM DISABILITY	9,625	2,456	10,500	9,700	10,500	0
<p>Premiums for disability coverage on District administrators and maintenance employees are charged here.</p>							
9055 FUNCTION SUBTOTAL		9,625	2,456	10,500	9,700	10,500	0
9060 HOSPITAL, MEDICAL, DENTAL INSURANCE							
9060-800-00-0000	NYS EMPL HEALTH	4,599,730	4,922,879	5,551,229	5,546,904	6,129,507	578,278
<p>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 also covered under the Health Plan.</p>							
9060 FUNCTION SUBTOTAL		4,599,730	4,922,879	5,551,229	5,546,904	6,129,507	578,278

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2008

Fund: A GENERAL FUND

Budget Account	Description	2004-05 Actual	2005-06 Actual	2006-07 j Budget	2006-07 j Expense	2007-2008 Proposed Budget	Dollar Change
9089 OTHER (SPECIFY)							
9089-800-00-0000	DENTAL INSURANCE	343,892	295,856	373,200	365,000	383,200	10,000
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.							
9089 FUNCTION SUBTOTAL		343,892	295,856	373,200	365,000	383,200	10,000
9711 SERIAL BONDS-SCHOOL CONSTRUCTION							
9711-610-00-0000	SERIAL BONDS PRINCIPAL	1,925,000	1,905,000	1,620,000	1,620,000	1,680,000	60,000
This consists of the principal payments for retirement of serial bonds for construction. It includes the principal payments on refunded bonds as of March 1998 and one other remaining issue from 1994.							
9711-710-00-0000	SERIAL BONDS INTEREST	843,175	751,950	871,767	871,767	728,328	-143,439
This consists of the interest payments on the refunded bonds as of March 1998 and the 1994 issue.							
9711 FUNCTION SUBTOTAL		2,768,175	2,656,950	2,491,767	2,491,767	2,408,328	- 83,439
9730 BOND ANTICIPATION NOTES							
9730-600-00-0000	BANS PRINCIPAL	0	0	0	0	140,000	140,000
9730-700-00-0000	BANS INTEREST	0	44,322	29,250	29,250	30,000	750
BANS Principal and BANS Interest is the annual payment on a Bond Anticipation Note that the District issued to pay court ordered tax certioraris in the amount of \$600,000.							
9730 FUNCTION SUBTOTAL		0	44,322	29,250	29,250	170,000	140,750
9760 TAX ANTICIPATION NOTES							
9760-700-00-0000	TANS INTEREST	32,167	34,625	67,500	61,917	69,500	2,000
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.							
9760 FUNCTION SUBTOTAL		32,167	34,625	67,500	61,917	69,500	2,000

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9785 INSTALLMENT PURCHASE DEBT							
9785-500-00-0000	IPA TECH & MUSIC	0	0	0	0	80,000	80,000
	This represents the first payment of a five year Installment Purchase Agreement for the purchase of technology, audio visual and marching band equipment.						
9785-600-00-0000	IPA DEBT - PRINCIPAL	205,129	334,200	445,705	445,747	532,103	86,398
	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, a new telephone system and our energy performance contract.						
9785-700-00-0000	IPA DEBT - INTEREST	0	18,016	253,950	253,950	174,071	-79,879
	This code consists of the interest payments related to the leases for technology equipment, music equipment, a new telephone system and our energy performance contract.						
	9785 FUNCTION SUBTOTAL	205,129	352,216	699,655	699,697	786,174	86,519
9901 TRANSFER TO OTHER FUNDS							
9901-900-00-0000	INTERFUND TRANSFER	29,311	35,152	35,000	35,000	35,000	0
	This covers the cost of 20% of the Special Education Summer School program. The District is mandated to cover 20% of the cost.						
	9901 FUNCTION SUBTOTAL	29,311	35,152	35,000	35,000	35,000	0
9950 TRANSFER TO CAPITAL FUND							
9950-900-00-0000	TRANSFER TO CAPITAL FUND	73,920	128,000	0	0	0	0
	The funds in this code are used when it is necessary to make capital improvements such as a roof or boiler replacement.						
	9950 FUNCTION SUBTOTAL	73,920	128,000	0	0	0	0
Total GENERAL FUND		54,841,293	58,327,463	62,011,204	60,296,266	65,672,220	3,661,016