

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2009

Fund: A GENERAL FUND

Budget Account	Description	2005-06 Expenditures	2006-07 Expenditures	2007-2008 Initial Budget	2007-2008 Adjusted Budget	2007-2008 Projected Expense	2008-2009 Proposed Budget	Dollar Change
1010 BOARD OF EDUCATION								
1010-413-00-0071	POLICY SERVICE	3,175	3,175	3,915	3,915	3,275	3,915	0
Funds are allocated to keep our policy manual current.								
1010-447-00-0071	TRAVEL & CONFERENCE	17,060	11,259	15,000	15,000	11,500	13,000	-2,000
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.								
1010-450-00-0071	SUPPLIES/MATERIALS	10,675	12,502	8,000	8,000	7,900	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		30,910	26,936	26,915	26,915	22,675	24,915	- 2,000
1040 DISTRICT CLERK								
1040-160-00-0071	SALARIES N/C	23,733	28,337	27,536	28,336	28,291	29,372	1,836
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.								
1040-450-00-0071	SUPPLIES/MATERIALS	1,111	1,643	1,100	1,100	1,100	1,100	0
This category includes funds for the official minute book, paper, binders and folders.								
1040 FUNCTION SUBTOTAL		24,844	29,980	28,636	29,436	29,391	30,472	1,836
1060 DISTRICT MEETING								

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1060 DISTRICT MEETING								
1060-418-00-0000	DISTRICT VOTE	10,469	12,699	11,000	22,000	22,000	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. 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		10,469	12,699	11,000	22,000	22,000	11,000	0
1240 CHIEF SCHOOL ADMINISTRATOR								
1240-150-00-0072	SALARIES ADMINISTRATIVE	210,091	225,049	225,750	225,750	225,750	232,974	7,224
<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	84,970	84,459	88,110	88,724	88,724	93,347	5,237
<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	7,821	11,225	8,000	14,213	13,189	6,000	-2,000
<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>								
1240-450-00-0072	SUPPLIES/MATERIALS	3,688	1,511	3,000	1,087	1,000	2,500	-500
<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 FUNCTION SUBTOTAL		306,570	322,244	324,860	329,774	328,663	334,821	9,961

1310 BUSINESS ADMINISTRATION

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1310 BUSINESS ADMINISTRATION								
1310-150-00-0074	ASST SUPT FOR BUSINESS	168,358	178,484	178,464	178,464	178,464	184,175	5,711
	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, maintaining a comprehensive insurance program, food service, transportation, facilities, capital building projects, labor negotiations, and the District's health and safety program. Salaries are inclusive of contractual obligations.							
1310-411-00-0070	CONTRACTUAL & OTHER	0	0	1,000	1,000	500	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	3,428	2,195	4,000	4,000	3,100	4,000	0
	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.							
1310-450-00-0074	SUPPLIES/MATERIALS	1,734	1,872	2,500	2,500	1,950	2,500	0
	This line covers the cost of general supplies for the Office of the Assistant Superintendent for Business such as paper, binders, stationery and professional magazines.							
	1310 FUNCTION SUBTOTAL	173,520	182,551	185,964	185,964	184,014	191,675	5,711
1320 AUDITING								
1320-418-00-0000	CLAIMS AUDITOR	5,290	12,019	15,000	15,000	12,200	15,000	0
	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	33,000	25,000	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.							
1320-420-00-0000	EXTERNAL AUDITOR	17,745	16,500	18,000	18,000	18,000	18,800	800
	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.							
	1320 FUNCTION SUBTOTAL	23,035	61,519	58,000	58,000	55,200	58,800	800
1345 PURCHASING								

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1345 PURCHASING								
1345-164-00-0045	SALARIES N/C	298,292	324,113	312,977	325,767	307,205	349,906	36,929
	The accounting portion of the budget provides for the operation of the District's business department including accounting, accounts payable, payroll, purchasing operations, employee benefits and other clerical support.							
1345-412-00-0045	LEGAL NOTICES	1,486	900	1,500	1,500	1,200	1,500	0
	Legal notices and bids are published in the official District newspaper, The Journal News.							
1345-430-00-0045	CONTRACTUAL	20,884	32,508	18,722	18,722	18,500	18,700	-22
	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.							
1345-450-00-0045	SUPPLIES/MATERIALS	5,580	6,991	5,500	5,075	5,075	5,200	-300
	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.							
	1345 FUNCTION SUBTOTAL	326,242	364,512	338,699	351,064	331,980	375,306	36,607
1420 LEGAL								
1420-418-00-0000	PROF & TECH SERVICES	183,734	246,179	125,000	235,200	235,000	250,000	125,000
	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.							
	1420 FUNCTION SUBTOTAL	183,734	246,179	125,000	235,200	235,000	250,000	125,000
1430 PERSONNEL								

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1430 PERSONNEL								
1430-150-00-0073	ASSISTANT SUPERINTENDENT	166,329	182,140	178,464	178,464	178,464	184,175	5,711
	<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 matters with all of the District's collective bargaining units (administrators, teachers, teaching assistants, nurses, clerical, security 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. Salaries are inclusive of contractual obligations.</p>							
1430-160-00-0073	SALARIES N/C	120,332	133,813	131,494	131,494	131,494	144,843	13,349
	<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	1,000	500	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	4,158	965	5,000	21,000	17,500	10,000	5,000
	<p>Funds are provided to advertise in newspapers as vacancies arise.</p>							
1430-430-00-0073	FINGERPRINTING	5,478	8,042	5,000	5,000	3,500	5,000	0
	<p>Funds are allocated to cover the cost of fingerprinting new employees, as prescribed by State law.</p>							
1430-431-00-0073	CONTRACTUAL	17,469	5,550	7,500	6,500	6,000	7,500	0
	<p>Funds are provided for employee medical/psychological evaluations when necessary.</p>							
1430-447-00-0073	TRAVEL & CONFERENCES	2,572	3,154	4,000	4,000	3,450	4,000	0
	<p>Travel expenses related to personnel conferences and regional meetings are included here.</p>							
1430-450-00-0073	SUPPLIES/MATERIALS	5,569	5,717	7,500	7,500	5,900	7,200	-300
	<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	36,643	25,877	41,000	41,000	39,000	41,000	0
	The District subscribes to a teacher calling service through BOCES. This service also provides legal counsel to assist with unemployment hearings.							
1430-490-00-0073	BOCES RECRUITMENT	59,527	60,837	61,000	61,000	61,000	61,000	0
	Funds are provided for regional advertising for staff recruitment.							
	1430 FUNCTION SUBTOTAL	418,077	426,095	441,958	456,958	446,808	465,718	23,760
1480 PUBLIC INFORMATION AND SERVICES								
1480-160-00-0071	SALARIES N/C	63,371	72,186	75,789	75,789	75,529	79,412	3,623
	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	4,958	2,629	12,000	12,000	8,900	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	1,069	550	1,900	1,900	1,200	1,900	0
	Funds are provided for attendance at New York State School Board conferences, Rockland County Public Relations Association and other pertinent workshops.							
1480-450-00-0071	MATERIALS & SUPPLIES	543	58	500	500	200	500	0
	Funds cover periodicals, publications, paper, film and film processing.							

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1480 PUBLIC INFORMATION AND SERVICES								
1480-490-00-0069	BOCES PRINTING	21,918	28,279	31,038	31,038	31,038	31,532	494
	Funds are allocated for printing of the annual school calendar, stationery and other materials.							
1480-490-00-0071	BOCES PUBLIC INFO	0	0	0	10,000	10,000	2,000	2,000
	Graphic services for District publications from the BOCES Public Information Office.							
1480-490-00-0097	BOCES K-12 ALERT	0	7,925	17,998	16,500	16,500	16,500	-1,498
	This is for our participation in the K-12 Alert emergency notification system for parents, staff and the community.							
	1480 FUNCTION SUBTOTAL	91,859	111,627	139,225	147,727	143,367	143,844	4,619
1620 OPERATION OF PLANT								
1620-160-00-0060	SALARIES N/C	482,496	483,672	494,999	490,999	460,000	469,459	-25,540
	The Operations & Maintenance staff consist of 7.8 full time staff including 4.8 custodians/custodial workers, 2 clerical positions, and an electrician. Breakdown by building is as follows: High School 3.8, Liberty 1, Electrician 1, Clerical 2 (one Secretarial Typist in the Facilities Office and one Senior Clerk Typist who handles the telephone system, central mailing and general receptionist).							
1620-163-00-0060	SALARIES OVERTIME	53,990	52,552	68,700	68,700	68,700	70,000	1,300
	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	15,453	34,000	34,000	28,000	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	42,837	0	42,000	17,000	17,000	45,500	3,500
	This line item covers the cost of general field and refurbishing work.							
1620-427-00-0060	REPAIR OF EQUIPMENT	38,085	1,792	27,000	7,000	10,000	27,000	0
	These funds are used for on-going maintenance and building equipment repairs.							

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1620 OPERATION OF PLANT								
1620-430-00-0060	CONTRACTUAL SERVICES	1,474,782	1,590,106	1,383,548	1,673,548	1,670,000	1,721,285	337,737
	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.							
1620-432-00-0060	RENTAL OF EQUIPMENT	4,130	2,352	2,500	2,500	2,500	2,500	0
	Funds are provided to rent equipment for special projects.							
1620-444-00-0060	FUEL OIL	58,667	1,272	20,000	20,000	2,500	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	321,884	278,485	350,000	350,000	349,000	362,500	12,500
	Natural gas is purchased through a cooperative bidding process including Orange and Rockland Counties.							
1620-446-00-0060	WATER	59,656	45,040	65,000	65,000	46,000	65,000	0
	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	185	102	1,000	1,000	785	1,000	0
	Mileage reimbursement for maintenance staff when personal vehicles are used.							
1620-448-00-0060	LIGHT & POWER	363,563	349,966	398,005	398,005	395,910	420,000	21,995
	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	103,627	103,751	87,000	90,000	90,000	95,000	8,000
	Telephone charges for District telephones include maintenance, services and repairs. The District applies annually and receives E-Rate funding.							

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1620 OPERATION OF PLANT								
1620-451-00-0060	SUPPLIES & MATERIALS	110,715	81,125	93,000	89,700	89,000	93,000	0
	Includes electrical, various filters, heating and plumbing supplies necessary to maintain our school buildings.							
1620-452-00-0060	CUSTODIAL SUPPLIES	25,335	31,808	35,000	35,000	35,000	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.							
1620-453-00-0060	WINDOW REPLACEMENT	18,985	11,389	12,000	18,000	17,500	15,000	3,000
	This code covers the cost to have windows replaced when damaged or broken.							
1620-454-00-0060	PAINT SUPPLIES	5,888	10,279	10,500	9,500	8,900	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	22,382	16,108	20,000	20,000	19,500	21,000	1,000
	This category includes the cost of supplies to maintain our grounds, including courtyards, playgrounds, shrubbery, flower beds, yards, etc.							
1620-456-00-0060	UNIFORMS	604	220	1,500	1,500	572	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	15,650	47,275	27,000	27,000	26,500	28,000	1,000
	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	54,015	56,681	59,000	59,000	59,000	62,000	3,000
	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		3,257,476	3,179,428	3,231,752	3,477,452	3,396,367	3,599,244	367,492

1670 CENTRAL PRINTING & MAILING

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1670 CENTRAL PRINTING & MAILING								
1670-427-00-0061	REPAIR OF EQUIPMENT	1,303	2,209	2,000	2,000	1,500	2,000	0
	This line item covers the cost of contracted service repair of office equipment.							
1670-433-00-0061	LEASE OF EQUIPMENT	165,022	188,746	190,891	190,891	189,088	192,000	1,109
	A central copier and mailing department is located in the Administration Building. Each building is also equipped with copiers through a State Contract installment purchase agreement with Xerox Corp; the number of copiers and models are based upon copying requirements: Administration: 7 copiers (2-heavy duty, 2-avg duty, 3-light duty) High School: 6 copiers (2-heavy duty, 2-avg duty, 2-light duty) Middle School: 5 copiers (2-heavy duty, 2-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 agreement with Xerox as part of a District-wide plan and includes standard supplies such as toner, developer and fuser agent. Staples are not included. Our agreement includes a semi-annual pooled impression allowance of 2,667,000 (excluding five unlimited machines located one each in Middle School, Liberty, Valley Cottage and 2 in the High School). When the District exceeds the allowance, overages are charged at a cost of \$.0066 per copy. All pricing for the agreement with Xerox is covered under State Contract.							
1670-443-00-0061	POSTAGE	49,255	50,030	57,000	57,000	56,695	57,000	0
	The postage meter machine is maintained in the Administration Building. Included here is the cost for all regular mailings for the five schools and central administration.							
1670-450-00-0061	XEROX SUPPLIES	5,464	6,146	5,500	5,500	5,400	5,500	0
	This category includes all supplies used in central copying.							
1670-490-00-0076	BOCES DOCUTECH	13,712	16,012	18,000	18,000	17,000	18,500	500
	This code covers the cost of printing and copying services for the entire District offered at a central BOCES location.							
	1670 FUNCTION SUBTOTAL	234,756	263,143	273,391	273,391	269,683	275,000	1,609

1910 UNALLOCATED INSURANCE

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1910 UNALLOCATED INSURANCE

1910-424-00-0000	LIABILITY INSURANCE	268,730	305,734	299,000	296,000	292,000	296,000	-3,000
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The District is part of the New York Schools Insurance Reciprocal (NYSIR) with approximately 337 other school districts across New York State. NYSIR is an insurance company that was founded by public school districts when many commercial carriers pulled out of the public school insurance market in the 1980's. Nyack UFSD was one of the founding districts that established NYSIR and has continually had a District representative serving as a NYSIR Board of Governor. Our insurance premiums 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.

1910 FUNCTION SUBTOTAL		268,730	305,734	299,000	296,000	292,000	296,000	- 3,000
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1920 SCHOOL ASSOCIATION DUES

1920-425-00-0071	SCHOOL ASSOCIATION DUES	14,686	15,120	15,000	15,000	15,000	15,000	0
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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:

- 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		14,686	15,120	15,000	15,000	15,000	15,000	0
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1930 JUDGMENTS AND CLAIMS

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2009

Fund: A GENERAL FUND

Budget Account	Description	2005-06 Expenditures	2006-07 Expenditures	2007-2008 Initial Budget	2007-2008 Adjusted Budget	2007-2008 Projected Expense	2008-2009 Proposed Budget	Dollar Change
1930 JUDGMENTS AND CLAIMS								
1930-428-00-0000	JUDGMENTS & CLAIMS	678,561	124,947	25,000	25,000	25,000	30,000	5,000
Tax Certioraris, court orders or negotiated settlements, small claim assessment reductions and payments for bi-sected properties.								
1930 FUNCTION SUBTOTAL		678,561	124,947	25,000	25,000	25,000	30,000	5,000
1950 ASSESSMENTS ON SCHOOL PROPERTY								
1950-430-00-0000	ASSESSMENT SCH PROPERTY	41,536	53,779	47,000	60,800	60,509	61,000	14,000
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		41,536	53,779	47,000	60,800	60,509	61,000	14,000
1981 BOCES ADMINISTRATIVE COSTS								
1981-490-00-0077	BOCES ADMINISTRATIVE	201,697	207,673	211,147	211,147	211,147	212,352	1,205
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	84,219	88,343	92,381	92,381	92,381	98,026	5,645
Covered here is the District's share of the cost of the buildings of the BOCES Center and all rentals and leases of space from component districts. The total cost is prorated to each component school district in the county based on each district's percentage of the county RWADA (resident weighted average daily attendance) .								
1981-490-00-0079	BOCES STATISTICAL SERVICE	2,183	2,082	2,472	2,472	2,472	2,500	28
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	2,600	2,748	2,860	2,860	2,800	2,900	40
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		290,699	300,846	308,860	308,860	308,800	315,778	6,918
2010 CURRICULUM DEV AND SUPERVISION								

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2009

Fund: A GENERAL FUND

Budget Account	Description	2005-06 Expenditures	2006-07 Expenditures	2007-2008 Initial Budget	2007-2008 Adjusted Budget	2007-2008 Projected Expense	2008-2009 Proposed Budget	Dollar Change
2010 CURRICULUM DEV AND SUPERVISION								
2010-150-00-0000	SALARIES ADMINISTRATIVE	166,464	174,033	178,464	178,464	178,464	184,175	5,711
	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. Salaries are inclusive of contractual obligations.							
2010-151-00-0000	SALARIES CERTIFIED	574,135	630,484	632,312	656,903	656,000	697,755	65,443
	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. Also included in this code is funds to cover goals-based incentive increases for central office administrators who qualify.							
2010-152-00-0000	CURRICULUM DEVELOPMENT	74,268	70,694	103,236	98,235	85,000	47,093	-56,143
	This category includes salaries to support instructional initiatives and curriculum development designed to improve student achievement. The decrease in this code for the upcoming school year is because a new code was established to keep track of our teacher mentor program (see code 2070-421-00-4443).							
2010-155-00-0000	TRANSLATORS	0	945	2,000	2,000	1,900	2,000	0
	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	163,802	171,504	181,341	181,341	181,341	188,594	7,253
	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	188,019	230,626	242,849	242,849	242,848	254,798	11,949
	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	1,500	1,300	11,336	11,336	7,500	12,000	664
	The District contracts with consultants in specific areas of expertise to support curriculum projects as needed.							
2010-421-00-0000	CONSULTANT TRANSLATORS	0	3,125	12,000	12,000	8,700	12,000	0
	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: 2009

Fund: A GENERAL FUND

Budget Account	Description	2005-06 Expenditures	2006-07 Expenditures	2007-2008 Initial Budget	2007-2008 Adjusted Budget	2007-2008 Projected Expense	2008-2009 Proposed Budget	Dollar Change
2010 CURRICULUM DEV AND SUPERVISION								
2010-422-00-0000	DISTANCE LEARNING	0	0	2,500	2,500	2,230	5,000	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	9,598	3,328	14,419	14,419	11,805	7,485	-6,934
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	5,000	2,950	5,000	0
2010-446-00-0000	TRAVEL & CONF ESL DIR	0	1,048	5,000	5,000	3,200	5,000	0
2010-447-00-0000	TRAVEL & CONF ASST SUPT	2,402	3,527	5,000	5,000	3,550	5,000	0
2010-448-00-0000	TRAVEL & CONF DIR CURRIC	2,090	3,950	5,000	5,000	3,950	5,000	0
2010-449-00-0000	TRAVEL & CONF DIR TECH	3,780	3,631	5,000	5,000	3,700	5,000	0
The five codes listed above cover professional development, conferences and workshops.								
2010-450-00-0000	SUPPLIES/MATERIALS	7,898	9,159	10,355	10,355	9,650	10,000	-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	3,350	12,068	52,360	47,090	35,000	26,381	-25,979
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 sophomores, and the Explorer Test for grade 8.								
2010-452-00-0000	BULLYING PREVENTION K-12	0	0	30,000	0	0	10,000	-20,000
Funds are allocated to continue our bullying prevention program grades K-12.								
2010-480-00	TEXTBOOKS	27,893	9,053	27,425	34,775	34,775	66,782	39,357
Funds are allocated to purchase new textbooks to support curriculum development initiatives.								

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2009

Fund: A GENERAL FUND

Budget Account	Description	2005-06 Expenditures	2006-07 Expenditures	2007-2008 Initial Budget	2007-2008 Adjusted Budget	2007-2008 Projected Expense	2008-2009 Proposed Budget	Dollar Change
2010 CURRICULUM DEV AND SUPERVISION								
2010-490-00-0082	BOCES TEST SCORE	24,384	26,169	30,000	30,000	29,000	32,400	2,400
Funds are provided for purchase of and scoring for district testing programs.								
2010-490-00-0085	BOCES - SOFTWARE	0	6,500	6,500	6,500	6,500	6,500	0
Funds are provided for Rubicon Atlas software. This software is used by teachers for curriculum mapping.								
2010-490-00-0101	BOCES - COGNOS	2,000	2,000	14,050	14,050	14,000	26,440	12,390
Funds are allocated to provide for a system of student assessment and demographic data storage, retrieval and analysis to support instructional decision making. Included 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		1,251,583	1,363,144	1,576,147	1,567,817	1,522,063	1,614,403	38,256
2020 SUPERVISION-REGULAR SCHOOL								
2020-150-00	INSTRUCTIONAL SALARIES	1,372,239	1,503,080	1,502,598	1,496,776	1,493,581	1,545,754	43,156
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	NONINSTRUCTIONAL SALARIES	507,188	555,186	619,297	606,432	573,279	585,082	- 34,215
Clerical - Covered in the above items are funds of individuals in the offices of principals and assistant principals. The number of clerical positions in each school is related to the size of the enrollment, the teaching staff, and the volume of clerical duties in that building.								
2020-167-00-0070	SALARIES STUDENTS	225	275	4,000	4,000	1,200	4,000	0
Funds include student salaries for work at the high school in various areas such as the offices.								

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2009

Fund: A GENERAL FUND

Budget Account	Description	2005-06 Expenditures	2006-07 Expenditures	2007-2008 Initial Budget	2007-2008 Adjusted Budget	2007-2008 Projected Expense	2008-2009 Proposed Budget	Dollar Change
2020 SUPERVISION-REGULAR SCHOOL								
2020-411-03-0070	MEMBERSHIP-OTHER - VC	440	0	750	750	634	750	0
2020-411-04-0070	MEMBERSHIP-OTHER - LIB	824	440	750	750	559	750	0
2020-411-05-0070	MEMBERSHIP-OTHER - UN	415	677	750	750	690	750	0
2020-411-06-0070	MEMBERSHIP-OTHER - MS	907	1,521	2,250	2,250	2,218	2,250	0
2020-411-07-0070	MEMBERSHIP-OTHER - HS	2,604	2,517	3,250	3,250	2,560	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	1,320	133	1,000	500	500	1,000	0
2020-425-07-0070	MEMBERSHIP DUES - HS	907	1,019	1,550	1,550	1,028	1,615	65

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	3,648	2,940	3,200	3,200	2,940	3,200	0
2020-447-04-0070	PROFESSIONAL DEVELOP- LIB	2,400	3,427	3,200	3,200	3,150	3,200	0
2020-447-05-0070	PROFESSIONAL DEVELOP - UN	2,800	3,200	3,200	3,200	3,200	3,200	0
2020-447-06-0070	PROFESSIONAL DEVELOP - MS	9,157	1,548	9,600	9,600	9,400	9,600	0
2020-447-07-0070	PROFESSIONAL DEVELOP - HS	8,263	5,311	12,800	11,800	7,000	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.

2020-450-03-0070	SUPPLIES/MATERIALS - VC	5,856	7,712	7,232	7,898	7,800	7,344	112
2020-450-04-0070	SUPPLIES/MATERIALS - LIB	8,113	7,460	7,520	7,520	7,500	7,664	144
2020-450-05-0070	SUPPLIES/MATERIALS - UN	5,704	6,768	7,088	7,088	6,900	6,992	-96
2020-450-06-0070	SUPPLIES/MATERIALS - MS	20,587	12,468	11,970	16,922	16,922	12,483	513
2020-450-07-0070	SUPPLIES/MATERIALS - HS	37,489	34,507	35,520	32,220	32,200	34,558	-962

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

2020-460-00-0070	SOFTWARE - WINCAP	3,500	106,553	22,100	27,958	27,941	23,000	900
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This code covers the cost of software support for our fully integrated financial/human resources software.

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2009

Fund: A GENERAL FUND

Budget Account	Description	2005-06 Expenditures	2006-07 Expenditures	2007-2008 Initial Budget	2007-2008 Adjusted Budget	2007-2008 Projected Expense	2008-2009 Proposed Budget	Dollar Change
2020 SUPERVISION-REGULAR SCHOOL								
2020-490-00-0077	BOCES ADMINISTRATIVE	123,918	72,577	87,500	87,500	81,900	87,500	0
Telecommunications services purchased through BOCES support our internet services. These costs are eligible for E-Rate funding and BOCES aid.								
2020 FUNCTION SUBTOTAL		2,118,504	2,329,319	2,347,125	2,335,114	2,283,102	2,356,742	9,617
2070 INSERVICE TRAINING-INSTRUCTION								
2070-151-00-0043	SALS-INSERVICE TRAIN/WKS	5,674	5,006	20,000	19,151	15,700	30,000	10,000
2070-418-00-0043	RECRUITMENT	10,978	0	0	0	0	0	0
2070-420-00-0043	STAFF DEV CONSULTANTS	268	16,893	43,120	43,120	35,900	46,000	2,880
2070-421-00-0043	MENTOR PROGRAM	0	0	0	0	0	58,000	58,000
2070-422-00-0043	PROF DEV MINI TEAMS	4,411	0	5,000	5,000	4,900	5,000	0
2070-430-00-0043	DIVERSITY CONSULTANTS	5,688	0	6,000	6,000	4,790	6,000	0
2070-447-00-0043	TRAVEL & CONFERENCES	28,180	22,502	44,736	44,736	37,000	54,320	9,584
2070-450-00-0043	SUPPLIES/MATERIALS	11,899	9,056	10,000	10,000	8,900	10,000	0
2070-490-00-0083	BOCES STAFF DEV & SACI	49,939	83,845	70,000	70,000	70,000	70,000	0
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 changes in the Math Curriculum as mandated by New York State.								
2070-490-00-0085	BOCES SOFTWARE	0	0	10,250	10,250	10,250	10,558	308
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.								
2070 FUNCTION SUBTOTAL		117,037	137,302	209,106	208,257	187,440	289,878	80,772

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2009

Fund: A GENERAL FUND

Budget Account	Description	2005-06 Expenditures	2006-07 Expenditures	2007-2008 Initial Budget	2007-2008 Adjusted Budget	2007-2008 Projected Expense	2008-2009 Proposed Budget	Dollar Change
2110 TEACHING-REGULAR SCHOOL								
2110-120-00-0000	SALARIES INSTRUCT K-3	5,011,185	5,325,029	5,614,987	5,589,787	5,587,445	5,962,530	347,543
	This line item covers the cost of teaching salaries for grades K-3.							
2110-121-00-0000	SALARIES INSTRUCT 4-6	2,422,453	2,777,644	3,039,797	3,079,997	3,070,123	3,260,280	220,483
	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.							
2110-130-00-0000	SALARIES INSTRUCT 7-12	9,250,394	9,548,865	10,218,849	10,113,836	10,109,000	10,751,595	532,746
	The cost of teacher's salaries for grades 7-12 are covered by this line item.							
2110-136-00-0003	SALARIES PROJECT SEE	3,300	3,859	4,100	4,100	3,900	4,300	200
	Project SEE is an outdoor educational experience for all Middle School sixth graders. One and a half days are spent at the Ramapo Anchorage Camp where students learn about nature and our environment. Fees include salaries, camp fees, and miscellaneous expenses and supplies.							
2110-140-00-0000	SALARIES INST SUBS	506,532	457,692	505,000	509,200	501,000	543,000	38,000
	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.							
2110-141-00-0000	SALARIES INST LT SUBS	147,792	112,401	160,000	160,000	142,446	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	1,012,530	1,141,393	1,243,940	1,243,940	1,242,900	1,318,113	74,173
	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	141,197	123,083	147,000	147,000	139,000	154,000	7,000
	This code covers the cost of Teaching Assistants who provide classroom coverage when the teacher is out and a substitute teacher is not available.							

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2009

Fund: A GENERAL FUND

Budget Account	Description	2005-06 Expenditures	2006-07 Expenditures	2007-2008 Initial Budget	2007-2008 Adjusted Budget	2007-2008 Projected Expense	2008-2009 Proposed Budget	Dollar Change
2110 TEACHING-REGULAR SCHOOL								
2110-161-00-0000	SALARIES MONITOR/SECURITY	138,777	492,730	148,237	498,237	493,000	544,807	396,570
	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. Also included in this code is the salaries for our Security Personnel.							
2110-161-00-0025	MONITOR OVERTIME	14,163	46,087	22,000	35,500	20,000	18,000	-4,000
	This code covers the cost of extra time worked by our monitors.							
2110-163-00-0025	SECURITY OVERTIME	0	0	0	61,500	61,500	62,966	62,966
2110-169-00-0000	RETIREMENT INCENTIVE	771,629	1,084,128	513,624	513,624	513,624	235,000	-278,624
	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	322,306	564,850	535,898	535,898	535,898	684,146	148,248
	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	295	455	750	100	0	750	0
2110-427-04-0033	EQUIP REPAIR GEN INST-LIB	400	455	750	100	0	750	0
2110-427-05-0033	EQUIP REPAIR GEN INST- UN	600	610	750	100	0	750	0
2110-427-06-0010	EQUIP REPAIR GEN INST- MS	1,777	1,745	2,900	1,135	1,130	2,900	0
2110-427-07-0033	EQUIP REPAIR GEN INST- HS	4,942	4,466	6,000	8,715	8,028	6,252	252
	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.							
2110-430-00-0000	CONTRACTUAL SERVICES	602,419	60,584	604,185	166,752	164,587	176,900	-427,285
	This code covers the District's cost of our school resource officers. Also included here is \$15,000 for grantwriting services, a contract with Rockland County Dept. of Social Services for social work services, and our Robotics consultant.							

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2009

Fund: A GENERAL FUND

Budget Account	Description	2005-06 Expenditures	2006-07 Expenditures	2007-2008 Initial Budget	2007-2008 Adjusted Budget	2007-2008 Projected Expense	2008-2009 Proposed Budget	Dollar Change
2110 TEACHING-REGULAR SCHOOL								
2110-450-00	MATERIALS & SUPPLIES	23,431	35,692	61,850	59,531	55,300	62,000	150
2110-450-03	MATERIALS & SUPPLIES	23,657	28,218	28,476	27,884	27,545	29,032	556
2110-450-04	MATERIALS & SUPPLIES	28,530	26,345	29,610	29,408	28,226	30,297	687
2110-450-05	MATERIALS & SUPPLIES	24,240	29,508	29,715	29,715	26,414	27,640	-2,075
2110-450-06	MATERIALS & SUPPLIES	35,265	42,653	42,770	39,584	38,626	45,202	2,432
2110-450-07	MATERIALS & SUPPLIES	62,151	83,675	73,920	74,743	72,531	72,058	-1,862

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	73,069	23,283	90,000	89,997	53,000	90,000	0
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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	4,535	3,764	4,850	5,104	5,099	5,000	150
2110-480-03	TEXTBOOKS	17,859	13,773	15,820	17,222	16,778	16,065	245
2110-480-04	TEXTBOOKS	13,881	16,507	16,450	16,260	13,102	16,765	315
2110-480-05	TEXTBOOKS	12,595	11,109	15,505	15,450	11,656	15,295	-210
2110-480-06	TEXTBOOKS	27,011	26,174	34,650	34,650	29,442	36,135	1,485
2110-480-07	TEXTBOOKS	34,223	43,664	52,800	54,805	50,116	51,370	-1,430
2110-480-20	TEXTBOOKS	25,921	26,306	35,000	35,000	29,500	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: 2009

Fund: A GENERAL FUND

Budget Account	Description	2005-06 Expenditures	2006-07 Expenditures	2007-2008 Initial Budget	2007-2008 Adjusted Budget	2007-2008 Projected Expense	2008-2009 Proposed Budget	Dollar Change
2110 TEACHING-REGULAR SCHOOL								
2110-481-03	WORKBOOKS	6,473	7,047	9,040	7,775	7,769	9,180	140
2110-481-04	WORKBOOKS	11,836	8,945	9,400	9,590	8,501	9,580	180
2110-481-05	WORKBOOKS	6,824	7,033	8,860	8,860	6,564	8,740	-120
2110-481-06	WORKBOOKS	9,481	14,944	13,860	14,395	10,967	14,454	594
2110-481-07	WORKBOOKS	9,923	13,109	21,120	16,570	16,144	20,548	-572
<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 new year enrollment.</p> <p>High School \$22.00, Middle School \$22.00, Elementary Schools \$20.00</p>								
2110-490-00-0003	BOCES PROJECT SEE	16,836	19,964	20,032	23,863	23,862	22,000	1,968
<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	13,245	20,899	36,956	36,956	36,956	38,000	1,044
<p>Funds are allocated for the GED program for high school students.</p>								
2110-490-00-0085	BOCES ALTERNATIVE SCH	69,038	51,215	53,316	53,316	53,316	54,000	684
<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	2,025	1,882	4,072	4,072	4,072	4,200	128
<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	21,728	8,353	21,840	21,840	21,840	22,500	660
<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		20,926,468	22,310,138	23,498,679	23,396,111	23,240,907	24,622,100	1,123,421

2250 PROG FOR STUDENTS W/ DISABILITIES

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Fiscal Year: 2009

Fund: A GENERAL FUND

Budget Account	Description	2005-06 Expenditures	2006-07 Expenditures	2007-2008 Initial Budget	2007-2008 Adjusted Budget	2007-2008 Projected Expense	2008-2009 Proposed Budget	Dollar Change
2250 PROG FOR STUDENTS W/ DISABILITIES								
2250-133-00-0018	SALARIES INST HOME TUTOR	159,692	122,472	120,000	120,000	118,000	120,000	0
	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	38,525	15,659	40,000	27,925	27,165	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	2,720,699	2,841,617	2,877,813	2,989,382	2,881,000	3,170,252	292,439
	Funds are provided to cover the salaries of special education teachers.							
2250-151-00-0035	SALARIES PSYCHOLOGISTS	233,184	240,580	258,254	222,254	220,706	238,964	-19,290
	Psychologists service the public and non-public schools in the District in the areas of testing and evaluation, staff and parent consultation, agency liason, counseling and instructional support on the elementary and secondary levels. The psychologists also provide follow-up evaluations on children placed in the Special Education Program.							
2250-152-00-0018	SALARIES SUPV SPECIAL ED	0	116,006	116,258	116,258	116,258	119,978	3,720
	The responsibility in this area includes supervising staff and building based special education programs.							
2250-156-00-0018	SALARIES CSE/CPSE	178,568	94,136	197,027	191,227	187,338	198,893	1,866
	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	324,909	237,717	259,791	247,110	239,677	264,789	4,998
	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	494,105	460,402	523,829	523,829	502,100	542,297	18,468
	Included in this category are funds to cover the salaries of classroom assistants to provide support as specified in students' Individualized Education Plans.							

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Fiscal Year: 2009

Fund: A GENERAL FUND

Budget Account	Description	2005-06 Expenditures	2006-07 Expenditures	2007-2008 Initial Budget	2007-2008 Adjusted Budget	2007-2008 Projected Expense	2008-2009 Proposed Budget	Dollar Change
2250 PROG FOR STUDENTS W/ DISABILITIES								
2250-160-00-0018	SALARIES CLERICAL	74,659	45,565	58,800	58,186	47,000	54,101	-4,699
	There are two full time individuals who assist in the operation of the CPSE/CSE office. IDEA grant funds covers .8 FTE of the cost of these salaries.							
2250-200-00-0018	INSTRUCTIONAL EQUIPMENT	0	5,425	20,000	20,000	7,231	20,000	0
	Funds are provided to purchase specialized equipment as per students' Individual Educational Plans.							
2250-411-00-0018	MEMBERSHIPS	325	1,382	1,500	1,500	1,382	1,500	0
	Funds are allocated for membership fees or payment for attendance at special events.							
2250-418-00-0018	PROF & TECH SERVICES	2,771	0	10,000	9,000	2,000	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	21,544	13,645	20,000	26,003	26,003	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	266,795	353,825	300,000	294,997	293,924	315,000	15,000
	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	870	91	2,500	2,500	500	2,500	0
	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 ED TRAVEL & CONFER	0	0	4,000	4,000	2,500	4,000	0
	Funds are provided for the Supervisor of Special Education to attend professional development workshops.							

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2009

Fund: A GENERAL FUND

Budget Account	Description	2005-06 Expenditures	2006-07 Expenditures	2007-2008 Initial Budget	2007-2008 Adjusted Budget	2007-2008 Projected Expense	2008-2009 Proposed Budget	Dollar Change
2250 PROG FOR STUDENTS W/ DISABILITIES								
2250-447-00-0018	TRAVEL & CONFERENCES	2,638	699	1,500	1,500	800	1,500	0
2250-447-00-0035	TRAVEL & CONF PSYCHOLOG	1,208	1,789	3,000	3,000	1,900	3,000	0
2250-447-00-0039	TRAVEL & CONF SPEECH	673	760	1,500	1,500	865	1,500	0

Funds are included in these three codes for staff attendance at Special Education workshops and conferences.

2250-450-00-0018	SPECIAL ED SUPPLIES/MAT	10,867	7,849	10,035	10,035	9,735	10,000	-35
2250-450-00-0035	SUPP/MATERIALS PSYCH	9,691	6,186	9,500	9,500	8,920	9,500	0
2250-450-00-0039	SUPP/MATERIAL SPEECH/HEAR	2,599	2,816	3,000	3,000	2,946	3,000	0
2250-450-03-0018	SPECIAL ED SUPP/MAT - VC	1,644	2,288	1,120	1,120	1,075	980	-140
2250-450-04-0018	SPECIAL ED SUPP/MAT - LIB	1,935	2,441	2,065	2,375	2,290	2,100	35
2250-450-05-0018	SPECIAL ED SUPP/MAT - UN	4,206	1,821	1,330	1,330	1,215	1,330	0
2250-450-06-0018	SPECIAL ED SUPP/MAT - MS	898	2,786	2,135	1,335	1,325	1,960	-175
2250-450-07-0018	SPECIAL ED SUPP/MAT - HS	2,463	3,193	3,465	3,465	3,458	3,045	-420

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	127,109	127,039	281,600	281,600	265,000	300,000	18,400
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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	621	309	960	960	905	840	-120
2250-480-04	TEXTBOOKS	943	126	1,770	1,460	540	1,800	30
2250-480-05	TEXTBOOKS	1,829	2,349	1,140	1,140	1,068	1,140	0
2250-480-06	TEXTBOOKS	1,657	1,257	1,830	1,830	1,580	1,680	-150
2250-480-07	TEXTBOOKS	498	1,650	2,970	2,970	2,844	2,610	-360

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.

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Fund: A GENERAL FUND

Budget Account	Description	2005-06 Expenditures	2006-07 Expenditures	2007-2008 Initial Budget	2007-2008 Adjusted Budget	2007-2008 Projected Expense	2008-2009 Proposed Budget	Dollar Change
2250 PROG FOR STUDENTS W/ DISABILITIES								
2250-481-03	WORKBOOKS	0	388	320	320	150	280	-40
2250-481-04	WORKBOOKS	289	107	590	590	87	600	10
2250-481-05	WORKBOOKS	302	124	380	435	435	380	0
2250-481-06	WORKBOOKS	168	495	610	610	601	560	-50
2250-481-07	WORKBOOKS	0	176	990	990	485	870	-120
Funds are allocated in these five codes to purchase workbooks on an as needed basis.								
2250-490-00-0087	BOCES MICROFILM	2,090	2,090	2,175	2,175	2,120	2,190	15
Funds are allocated to microfilm student records.								
2250-490-00-0089	BOCES SPEC ED	3,019,017	3,340,451	3,594,412	3,580,582	3,580,000	3,876,150	281,738
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	9,938	9,088	9,550	9,550	9,550	9,550	0
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		7,719,929	8,066,799	8,747,719	8,777,543	8,572,678	9,358,839	611,120
2280 OCCUPATIONAL EDUCATION(GRADES 9-12)								
2280-490-00-0000	BOCES OCCUPATIONAL EDUC	328,897	220,381	245,000	245,000	230,000	250,000	5,000
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		328,897	220,381	245,000	245,000	230,000	250,000	5,000
2330 TEACHING-SPECIAL SCHOOLS								
2330-137-00-0000	SUMMER MUSIC PROGRAM	27,243	29,565	28,841	33,902	33,901	30,000	1,159
Funding is provided for a summer music program as an extension of our school-year program.								

Nyack Union Free School District

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Fund: A GENERAL FUND

Budget Account	Description	2005-06 Expenditures	2006-07 Expenditures	2007-2008 Initial Budget	2007-2008 Adjusted Budget	2007-2008 Projected Expense	2008-2009 Proposed Budget	Dollar Change
2330 TEACHING-SPECIAL SCHOOLS								
2330-139-00-0000	MS SUMMER READING	3,895	6,308	7,500	7,500	3,886	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.							
2330-140-00-0000	HS-RAISE SIGHTS/FRESH AC	8,341	4,306	15,050	15,050	13,000	15,000	-50
	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	4,252	10,788	10,788	9,200	10,800	12
	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	4,763	2,523	10,000	10,000	3,000	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	39,743	28,984	48,000	48,000	32,000	48,000	0
	Students in grades 2-5 will be invited to participate in a program designed to address specific instructional needs in reading and math. Funds are for staff, supplies and related costs.							
2330-159-06-0000	MS HOMEWORK CLUB	25,091	18,467	20,000	20,000	19,000	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	3,030	8,326	0	0	0	0	0
	This program was discontinued due to insufficient interest.							
2330-160-00-0000	SALARY-FAMILY RESRCE CTR	126,886	82,558	140,161	140,161	139,149	141,032	871
	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.							
2330-400-00-0000	OLWEUS PROG CONTRACTUAL	0	0	0	14,800	12,900	10,000	10,000
	Contractual expenses for the Bullying Prevention Program are budgeted here.							

Nyack Union Free School District

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Fund: A GENERAL FUND

Budget Account	Description	2005-06 Expenditures	2006-07 Expenditures	2007-2008 Initial Budget	2007-2008 Adjusted Budget	2007-2008 Projected Expense	2008-2009 Proposed Budget	Dollar Change
2330 TEACHING-SPECIAL SCHOOLS								
2330-420-00-0051	FAMILY RESOURCE CONTRACT	2,697	55,420	0	0	0	0	0
This code is no longer used.								
2330-450-00-0000	SUPPLIES - STARS	3,147	423	2,000	2,000	1,424	2,000	0
2330-450-00-0051	FAMILY RES CTR-Home Prog	4,521	590	0	1,000	800	2,000	2,000
2330-450-03-0051	FAMILY RESOURCE CTR - VC	0	1,534	2,000	2,000	1,709	2,000	0
2330-450-04-0051	FAMILY RESOURCE CTR - LIB	0	696	2,000	2,000	750	2,000	0
2330-450-05-0051	FAMILY RESOURCE CTR - UN	0	480	2,000	2,000	2,000	2,000	0
2330-450-06-0051	FAMILY RESOURCE CTR - MS	0	937	2,000	2,000	1,905	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	811	0	5,000	5,000	1,700	5,000	0
2330-452-00-0000	SUPPLIES-HS RAISE SIGHTS	1,500	0	5,000	5,000	2,000	5,000	0
Included in these codes are supplies and materials for related District programs.								
2330-453-07-0000	SUPPLIES FRESH EXPER - HS	0	1,595	2,000	2,000	1,700	2,500	500
This code covers the cost of supplies for the Freshman Experience.								
2330-454-00-0000	PROJECT CONNECT	0	1,072	5,000	5,000	1,500	5,000	0
This code covers the cost of supplies for the Project Connect Program. Project Connect provides tutoring and counseling services to students who are on out-of-school suspension.								
2330-455-00-0000	SUMMER MUSIC SUPPLIES	0	0	0	930	930	1,000	1,000
2330-456-00-0000	OLWEUS PROG SUPPLIES	0	0	0	11,000	9,700	5,000	5,000
Supplies for the Bullying Prevention Program are budgeted here.								
2330-490-00-0092	BOCES 225 COURSES	120,705	124,709	125,000	125,000	125,000	125,000	0
This category covers the cost of high school and middle school students attending the summer school program at BOCES.								
2330 FUNCTION SUBTOTAL		372,373	372,745	432,340	465,131	417,154	452,832	20,492

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Budget Account	Description	2005-06 Expenditures	2006-07 Expenditures	2007-2008 Initial Budget	2007-2008 Adjusted Budget	2007-2008 Projected Expense	2008-2009 Proposed Budget	Dollar Change
2610 SCHOOL LIBRARY & AV								
2610-151-00-0031	SALARIES LIBRARIANS	349,211	372,816	395,232	398,478	398,478	421,878	26,646
Funds are included in this item to cover the cost of salaries for 5.0 librarians - one at each school (High School, Middle School, Liberty, Upper Nyack, and Valley Cottage).								
2610-164-00-0031	SALARIES CLERICAL	141,328	155,996	178,380	175,134	149,925	167,095	-11,285
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	30,048	10,590	35,000	45,000	44,063	47,250	12,250
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	4,884	5,000	5,000	4,900	5,000	0
Funds are allocated to replace equipment as necessary.								
2610-418-06-0031	PROFESSIONAL&TECH SVCS-MS	955	1,038	1,000	1,000	1,000	1,000	0
2610-418-07-0031	PROFESSIONAL&TECH SVCS-HS	0	372	3,300	1,300	1,229	3,000	-300
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	12,037	10,121	12,000	12,000	10,228	12,000	0
These funds provide for the on-line support of our library system.								
2610-425-07-0031	LIBR MEMBERSHIP DUES - HS	275	305	700	700	305	700	0
Funds are allocated to provide library membership with other library services.								
2610-427-00-0057	EQUIPMENT REPAIR	975	50	2,500	2,500	1,100	2,500	0
Funds are provided for the repair of audio visual equipment.								

Nyack Union Free School District

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Fund: A GENERAL FUND

Budget Account	Description	2005-06 Expenditures	2006-07 Expenditures	2007-2008 Initial Budget	2007-2008 Adjusted Budget	2007-2008 Projected Expense	2008-2009 Proposed Budget	Dollar Change
2610 SCHOOL LIBRARY & AV								
2610-435-00-0057	VIDEO PRODUCTIONS	320	2,760	3,000	2,756	2,756	3,000	0
Funds are provided to support district-wide media needs.								
2610-450-00-0057	SUPP/MATERIALS AV	10,376	12,627	2,500	2,786	2,785	2,500	0
2610-450-03-0031	SUPP/MATLS LIBRARY - VC	1,157	1,207	1,130	1,130	1,128	1,148	18
2610-450-03-0057	SUPP/MATERIALS AV - VC	2,203	2,517	2,712	3,350	2,514	2,754	42
2610-450-04-0031	SUPP/MATLS LIBRARY - LIB	196	1,550	1,175	1,175	1,141	1,198	23
2610-450-04-0057	SUPP/MATERIALS AV - LIB	1,657	2,757	2,820	2,820	2,815	2,874	54
2610-450-05-0031	SUPP/MATLS LIBRARY - UN	1,351	1,401	1,108	1,108	1,027	1,093	-15
2610-450-05-0057	SUPP/MATERIALS AV - UN	2,368	3,832	2,658	2,658	2,063	2,622	-36
2610-450-06-0031	SUPP/MATLS LIBRARY - MS	1,278	1,609	1,575	1,575	1,131	1,643	68
2610-450-06-0057	SUPP/MATERIALS AV - MS	2,465	7,302	3,780	3,780	1,627	3,942	162
2610-450-07-0031	SUPP/MATLS LIBRARY - HS	1,451	1,666	1,680	3,680	3,675	1,868	188
2610-450-07-0057	SUPP/MATERIALS AV - HS	6,479	5,947	5,760	5,718	4,721	5,604	-156
This category covers both our library supplies and our audio visual supplies. Items such as filmstrips, recordings, transparencies and other supplies are purchased with the funds. The allocation is based on \$6 per student times the projected enrollment for the new school year.								
2610-482-03-0031	PERIODICALS - VC	1,111	1,087	1,062	1,062	1,052	1,079	17
2610-482-04-0031	PERIODICALS - LIB	1,092	1,100	1,105	1,105	1,024	1,126	21
2610-482-05-0031	PERIODICALS - UN	931	903	1,041	1,041	932	1,027	-14
2610-482-06-0031	PERIODICALS - MS	1,894	1,618	1,890	1,890	1,853	1,971	81
2610-482-07-0031	PERIODICALS - HS	3,646	3,677	5,280	5,280	3,632	5,137	-143
Magazines are purchased with the funds in these codes.								
2610-483-03-0031	LIBRARY BOOKS - VC	9,498	9,535	9,944	9,944	6,753	10,098	154
2610-483-04-0031	LIBRARY BOOKS - LIB	12,544	9,874	10,340	10,340	10,194	10,538	198
2610-483-05-0031	LIBRARY BOOKS - UN	8,957	8,777	9,746	9,746	9,746	9,614	-132
2610-483-06-0031	LIBRARY BOOKS - MS	10,045	21,325	13,860	13,860	13,860	14,454	594
2610-483-07-0031	LIBRARY BOOKS - HS	22,620	28,427	26,880	26,880	14,499	26,152	-728
2610-483-20-0031	LIBRARY BOOKS - PVT & PAR	0	1,613	3,300	3,300	1,520	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.

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2610 SCHOOL LIBRARY & AV								
2610-490-00-0095	BOCES LIBRARY NETWORK	7,750	8,900	10,278	10,278	10,278	10,300	22
These funds are allocated for BOCES Services - Our Library Network is linked through BOCES.								
2610 FUNCTION SUBTOTAL		646,218	698,183	757,736	768,374	713,954	785,465	27,729
2630 COMPUTER ASSISTED INSTRUCTION								
2630-151-00-0043	STAFF DEV-TECHNOLOGY	4,728	3,354	11,000	11,000	4,500	11,000	0
Allocation provides funding to cover costs associated with training our staff to effectively utilize technology.								
2630-200-00-0040	COMPUTER EQUIPMENT	0	8,553	5,000	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	630	10,057	4,200	4,200	4,200	5,000	800
The State allocates \$24.20 per RWADA per student (\$3.39 per student) for hardware aid. Public school districts are now required by law to provide hardware aid to parochial schools.								
2630-430-00-0040	CONTRACTUAL SERVICES	111,539	87,144	93,980	93,980	90,000	93,980	0
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.								
2630-450-00-0040	SUPPLIES/MATERIALS	34,322	25,680	55,150	55,150	42,000	52,000	-3,150
2630-450-03-0040	SUPPLIES/MATERIALS - VC	9,379	2,944	2,260	2,260	2,200	2,295	35
2630-450-04-0040	SUPPLIES/MATERIALS - LIB	1,204	1,859	2,350	2,553	2,553	2,395	45
2630-450-05-0040	SUPPLIES/MATERIALS - UN	1,174	1,482	2,215	2,215	1,550	2,185	-30
2630-450-06-0040	SUPPLIES/MATERIALS - MS	1,451	2,522	3,150	3,150	2,990	3,285	135
2630-450-07-0040	SUPPLIES/MATERIALS - HS	14,379	20,185	12,480	12,480	12,388	12,142	-338
Funds are allocated in these codes for computer and printer supplies to maintain our technology initiative.								
2630-460-20-0040	SOFTWARE NON-PUBLICS	4,669	4,294	10,000	10,000	4,620	10,000	0
Funds are provided to purchase computer software materials for the parochial schools.								

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2630 COMPUTER ASSISTED INSTRUCTION								
2630-461-00-0040	SOFTWARE DISTRICT	83,652	109,448	83,700	83,700	80,000	80,000	-3,700
2630-461-03-0040	SOFTWARE DISTRICT - VC	4,598	4,237	4,972	4,972	4,390	5,049	77
2630-461-04-0040	SOFTWARE DISTRICT - LIB	4,829	4,375	5,170	5,170	4,400	5,269	99
2630-461-05-0040	SOFTWARE DISTRICT - UN	4,532	4,237	4,873	4,873	4,450	4,807	-66
2630-461-06-0040	SOFTWARE DISTRICT - MS	7,017	6,781	6,930	6,930	6,800	7,227	297
2630-461-07-0040	SOFTWARE DISTRICT - HS	11,455	11,278	11,520	11,520	11,300	11,208	-312
<p>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.).</p>								
2630-482-07-0040	PERIODICALS - HS	87	47	500	500	100	500	0
<p>Computer and technology magazines and literature are purchased with these funds.</p>								
2630-490-00-0095	BOCES E-CHALK	24,039	25,937	32,240	32,240	32,240	32,240	0
<p>The funds in this category support web-hosting for student, parent and teacher email and support our initiative to integrate technology into the curriculum.</p>								
2630-490-00-0096	BOCES COMPUTER ASST INST	39,404	40,179	45,576	29,076	29,076	49,771	4,195
<p>These funds are used for a variety of programs such as language arts, math, science, business, research and ESL.</p>								
2630 FUNCTION SUBTOTAL		363,088	374,593	397,266	380,969	344,757	395,353	- 1,913
2805 ATTENDANCE-REGULAR SCHOOL								
2805-164-00-0074	SALARIES CLERKS	121,098	128,150	138,730	138,904	138,904	147,516	8,786
<p>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.</p>								
2805 FUNCTION SUBTOTAL		121,098	128,150	138,730	138,904	138,904	147,516	8,786
2810 GUIDANCE-REGULAR SCHOOL								
2810-151-00-0035	SALARIES CERTIFIED	723,225	731,745	781,443	781,443	758,746	817,896	36,453
<p>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.</p>								

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2810 GUIDANCE-REGULAR SCHOOL								
2810-152-00-0035	SALARIES INSTR SUMMER	51,375	38,630	71,500	71,500	42,082	71,500	0
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	207,120	217,123	236,890	236,890	233,778	250,232	13,342
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	1,500	1,466	5,500	5,500	1,715	6,000	500
Funds are provided for guidance counselors to visit colleges and attend conferences.								
2810-450-00-0035	SUPPLIES/MATERIALS	0	885	500	500	500	500	0
2810-450-06-0035	SUPPLIES/MATERIALS - MS	2,915	2,866	3,150	3,150	3,138	3,150	0
2810-450-07-0035	SUPPLIES/MATERIALS - HS	10,416	6,447	8,200	8,200	7,990	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	736	10,000	10,000	500	10,000	0
Funds are allocated for a substance prevention program.								
2810-490-00-0099	BOCES COLLEGE CLINIC	0	2,133	1,565	1,565	1,565	1,565	0
Funds are allocated to participate in a College Clinic.								
2810 FUNCTION SUBTOTAL		996,551	1,002,031	1,118,748	1,118,748	1,050,014	1,169,043	50,295
2815 HEALTH SERVICES								
2815-142-00-0036	SALARIES NURSE SUBS	9,888	3,858	10,000	10,000	5,200	10,000	0
These funds are allocated for substitute nurses who provide coverage when nurses are absent.								

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2815 HEALTH SERVICES								
2815-163-00-0036	SALARIES OVERTIME	8,548	8,285	20,000	19,239	10,318	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	295,812	313,351	337,085	337,846	337,845	359,814	22,729
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	3,000	0	3,000	0
Funds are allocated to purchase equipment for nurses' offices.								
2815-418-00-0036	PHYSICIAN SERVICES	25,000	25,000	26,000	26,000	25,500	27,000	1,000
Physicians are employed to give the required student physical examinations and when necessary, provide interscholastic game coverage.								
2815-420-00-0036	CONSULTANTS	10,130	0	2,000	0	0	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	0	0	1,500	0
This category covers repair of equipment in health offices.								
2815-430-00-0036	HEALTH SVCS OTHER DIST	82,967	86,169	100,000	103,600	100,500	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	350	0	350	0
Funds are provided for required vaccination of staff such as nurses, custodians, coaches and bus drivers.								
2815-450-00-0036	SUPPLIES/MATERIALS	6,080	9,810	6,800	6,700	6,659	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		438,425	446,473	506,735	506,735	486,022	530,464	23,729

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2825 SOCIAL WORK SERVICES								
2825-151-00-0000	SALARIES CERTIFIED	70,888	75,716	117,942	117,942	113,526	125,781	7,839
	Social worker- The salaries of one full time and one part time social worker employed by the District are included here. Funding for a second full time social worker is funded by IDEA grant funds.							
2825-152-00-0000	SALARIES SUMMER	0	0	2,700	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	500	483	1,000	500
	Funds are provided for social workers to attend conferences and workshops.							
2825-450-00-0000	SUPPLIES/MATERIALS	474	0	500	500	243	500	0
	Items in this category include stationery, forms and general supplies.							
	2825 FUNCTION SUBTOTAL	71,362	75,716	121,642	121,642	114,252	129,981	8,339
2850 CO-CURRICULAR ACTIVITIES								
2850-151-00-0050	SALARIES CERTIFIED	131,719	121,891	148,780	148,780	140,993	153,200	4,420
	Included in this code are salaries of personnel employed to be advisors for co-curricular activities and Marching Band Instructor stipends.							
2850-152-06-0050	PROP DIRECTORS-MS DRAMA	4,366	2,450	7,500	7,500	3,200	7,500	0
	This code covers the Prop Directors' salaries for the Middle School drama productions.							
2850-152-07-0050	PROP DIRECTORS-HS DRAMA	9,080	8,925	15,000	8,000	7,175	15,000	0
	This code covers the cost of Prop Director's salaries for the High School drama productions.							

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2850 CO-CURRICULAR ACTIVITIES								
2850-411-00-0050	STATE COMPETITIONS	0	194	1,500	1,500	500	1,500	0
2850-411-06-0050	STUDENT PARTICIPATION-MS	3,338	2,415	3,000	3,000	2,600	3,000	0
2850-411-07-0050	STUDENT PARTICIPATION-HS	8,008	8,896	10,000	10,600	10,031	10,000	0
<p>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.</p>								
2850-417-07-0050	CO-CURRIC ACTIVITIES - HS	7,138	8,882	12,000	12,000	9,268	12,000	0
<p>Monies are used in this category to subsidize the following District publications: Tower, The Nyack Spectrum, and Dimensions.</p>								
2850-418-03-0050	ASSEMBLIES & LECTURES-VC	310	1,316	1,000	150	150	1,000	0
2850-418-03-0052	ACCOMPANISTS - VC	0	0	1,000	1,000	300	1,000	0
2850-418-04-0050	ASSEMBLIES & LECTURES-LIB	0	975	1,000	1,000	975	1,000	0
2850-418-04-0052	ACCOMPANISTS - LIB	0	0	1,000	1,000	300	1,000	0
2850-418-05-0050	ASSEMBLIES & LECTURES-UN	650	600	1,000	1,000	700	1,000	0
2850-418-05-0052	ACCOMPANISTS - UN	0	0	1,000	1,000	700	1,000	0
2850-418-06-0050	ASSEMBLIES & LECTURES-MS	409	1,325	1,000	1,000	1,000	1,000	0
2850-418-06-0052	ACCOMPANISTS - MS	0	0	1,000	1,000	500	1,000	0
2850-418-07-0050	ASSEMBLIES & LECTURES-HS	3,500	2,600	3,500	3,500	2,600	2,500	-1,000
<p>The funds in these codes cover speakers and accompanists at assembly programs in the K-12 schools.</p>								
2850-442-06-0050	CO-CURRICULAR DRAMA - MS	11,995	11,620	13,000	13,000	11,999	13,000	0
<p>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.</p>								
2850-442-07-0050	CO-CURRICULAR DRAMA - HS	34,546	30,791	25,000	32,000	32,000	25,000	0
<p>This code covers the cost of tickets, payment of royalties, and purchase of scripts and costumes for the High School productions.</p>								
2850-450-00-0050	MARCHING BAND SUPPLIES	0	0	4,670	4,670	4,300	3,000	-1,670
2850-450-07-0050	SUPPLIES/MATERIALS - HS	3,812	3,002	6,000	11,827	11,827	6,000	0

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.

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2850 CO-CURRICULAR ACTIVITIES								
2850-490-00-0058	BOCES ARTS & EDUCATION	48,803	49,630	51,000	51,000	50,000	51,000	0
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.								
2850 FUNCTION SUBTOTAL		267,674	255,512	308,950	314,527	291,118	310,700	1,750
2855 INTERSCHOLASTIC ATHLETICS								
2855-151-00-0051	SALARIES INST CERTIFIED	321,314	319,715	382,025	382,025	338,339	389,309	7,284
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.								
2855-153-00-0051	SALARIES INST INTRAMURALS	600	59	1,000	1,000	300	1,000	0
Covers the cost of supervisors for the intramural program for grades 6-12.								
2855-160-00-0051	SALARIES SUPERVISION	42,635	37,043	55,600	55,600	39,000	55,600	0
This covers the expense of ticket takers and supervision at games.								
2855-165-00-0051	SALARIES TRAINER	50,414	52,000	52,000	52,000	48,500	50,925	-1,075
We have employed a certified athletics trainer to service the athletic teams district-wide.								
2855-200-00-0051	EQUIPMENT	0	8,594	5,590	5,590	5,500	6,800	1,210
Funds are included here for the purchase of equipment for the interscholastic athletic program and uniforms for the cheerleaders.								
2855-418-00-0051	GAME OFFICIALS	6,178	6,527	6,420	6,420	6,100	6,250	-170
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	18,069	15,735	23,555	23,555	16,000	25,600	2,045
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.								

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2855 INTERSCHOLASTIC ATHLETICS								
2855-427-00-0051	UNIFORM RECONDITIONING	8,967	5,659	15,300	15,300	9,200	15,300	0
	Funds are allocated to have sports equipment cleaned, sanitized and recertified.							
2855-430-00-0051	CONTRACT SERVICE	19,074	14,158	21,840	21,840	12,430	18,260	-3,580
	Funds are provided for contractual services for the interscholastic athletic program.							
2855-431-00-0051	RENTAL OF FACILITIES	37,447	54,014	51,170	51,170	48,517	55,850	4,680
	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	4,172	446	4,500	4,500	4,450	4,500	0
	This includes items needed by certified athletic trainers and coaches who care for our athletes.							
2855-447-00-0051	TRAVEL	3,321	2,283	7,800	7,800	3,200	7,400	-400
	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.							
2855-450-00-0051	SUPPLIES/MATERIALS	58,253	47,942	57,100	57,100	52,064	59,300	2,200
	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.							
2855-490-00-0059	BOCES GAME OFFICIALS	72,238	75,192	80,728	80,728	78,799	84,485	3,757
	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 FUNCTION SUBTOTAL	642,682	639,367	764,628	764,628	662,399	780,579	15,951
5510 DISTRICT TRANSPORTATION SERVICES								
5510-160-00-0052	NONINSTRUCTIONAL SALARIES	64,905	68,908	74,814	74,814	70,122	72,045	-2,769
	This covers the salary of the District's Transportation Coordinator and .1 of clerical support coverage.							

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5510 DISTRICT TRANSPORTATION SERVICES								
5510-161-00-0052	BUS MONITORS	0	0	27,430	27,430	15,700	30,500	3,070
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	9,218	15,309	2,500	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	908	525	1,000	1,000	525	1,000	0
Funds are provided for membership in the New York Association of Pupil Transportation and other regional associations.								
5510-450-00-0052	SUPPLIES/MATERIALS	9,881	10,377	1,000	1,000	985	1,500	500
Transportation supplies such as bus passes, printer cartridges, etc. are purchased with these funds.								
5510 FUNCTION SUBTOTAL		84,912	95,119	106,744	106,744	89,832	107,545	801
5540 CONTRACT TRANSPORTATION								
5540-400-00-0052	COMPUTERIZED BUS ROUTING	2,750	2,624	2,750	2,750	2,750	3,000	250
These funds are allocated for annual update and support of the computerized bus routing software.								
5540-415-00-0052	TRANSP REGULAR CARRIER	1,676,105	1,861,628	2,106,537	1,998,800	1,998,744	2,182,800	76,263
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 28 large buses and 36 small buses providing transportation to our schools, BOCES and private and parochial schools.								
5540-416-00-0052	TRANSP SUMMER SCHOOL	22,703	23,263	35,000	29,800	23,230	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.								

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5540 CONTRACT TRANSPORTATION								
5540-417-00-0050	MARCHING BAND/MUSIC TRIPS	0	0	0	8,595	5,000	13,595	13,595
5540-417-00-0052	TRANSP CO-CURRICULAR	13,709	19,569	24,595	17,020	17,000	25,800	1,205
<p>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 and co-curricular trips.</p>								
5540-417-06-0052	TRANSP PROJECT SEE - MS	3,263	4,350	4,525	4,725	4,705	4,961	436
<p>This code covers the cost to transport our Middle School sixth grade students to Ramapo Anchorage Camp where students learn about nature and the environment.</p>								
5540-422-00-0052	TRANSP FIELD TRIPS	0	0	3,700	3,700	3,700	3,800	100
5540-422-03-0052	TRANSP FIELD TRIPS - VC	6,344	5,678	7,684	7,684	6,589	8,033	349
5540-422-04-0052	TRANSP FIELD TRIPS - LIB	2,204	3,965	7,990	7,990	6,044	8,383	393
5540-422-05-0052	TRANSP FIELD TRIPS - UN	2,556	4,014	7,531	7,531	6,104	7,648	117
5540-422-06-0052	TRANSP FIELD TRIPS - MS	941	9,576	10,710	10,710	10,710	11,498	788
5540-422-07-0052	TRANSP FIELD TRIPS - HS	14,091	17,053	16,320	16,320	16,320	16,345	25
<p>Funds are allocated in these codes on a per pupil basis of \$17.50 per student based on projected enrollment for the new school year. Funds are included to transport 5th graders to the Challenger Center.</p>								
5540-423-00-0052	TRANSP ATHLETICS	105,357	155,746	215,419	217,169	213,929	225,860	10,441
<p>The funds in this category are used to transport students who participate in out-of-district activities.</p>								
5540 FUNCTION SUBTOTAL		1,850,023	2,107,466	2,442,761	2,332,794	2,314,825	2,546,723	103,962
5581 TRANSPORTATION FROM BOCES								
5581-490-00-0089	BOCES SPECIAL ED	209,520	229,700	240,000	320,737	320,190	339,452	99,452
<p>Special Education - Covered here is the cost of transporting handicapped children for whom the District has no program, to classes at BOCES.</p>								
5581 FUNCTION SUBTOTAL		209,520	229,700	240,000	320,737	320,190	339,452	99,452
9010 STATE RETIREMENT								

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2009

Fund: A GENERAL FUND

Budget Account	Description	2005-06 Expenditures	2006-07 Expenditures	2007-2008 Initial Budget	2007-2008 Adjusted Budget	2007-2008 Projected Expense	2008-2009 Proposed Budget	Dollar Change
9010 STATE RETIREMENT								
9010-800-00-0000	STATE RETIREMENT-CIVIL	331,751	325,824	307,555	322,555	322,555	351,100	43,545
<p>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.</p>								
9010 FUNCTION SUBTOTAL		331,751	325,824	307,555	322,555	322,555	351,100	43,545
9020 TEACHER RETIREMENT								
9020-800-00-0000	STATE RETIREMENT TEACHERS	2,211,569	2,360,635	2,659,826	2,534,826	2,534,826	2,773,089	113,263
<p>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.</p>								
9020 FUNCTION SUBTOTAL		2,211,569	2,360,635	2,659,826	2,534,826	2,534,826	2,773,089	113,263
9030 SOCIAL SECURITY								
9030-800-00-0000	SOCIAL SECURITY	2,302,240	2,469,129	2,685,500	2,517,500	2,515,322	2,850,000	164,500
<p>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 (\$102,000 for 2008). 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).</p>								
9030 FUNCTION SUBTOTAL		2,302,240	2,469,129	2,685,500	2,517,500	2,515,322	2,850,000	164,500
9040 WORKERS' COMPENSATION								
9040-800-00-0000	WORKERS' COMPENSATION	70,834	143,211	119,814	119,814	119,814	120,990	1,176
<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		70,834	143,211	119,814	119,814	119,814	120,990	1,176
9045 LIFE INSURANCE								

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2009

Fund: A GENERAL FUND

Budget Account	Description	2005-06 Expenditures	2006-07 Expenditures	2007-2008 Initial Budget	2007-2008 Adjusted Budget	2007-2008 Projected Expense	2008-2009 Proposed Budget	Dollar Change
9045 LIFE INSURANCE								
9045-800-00-0000	LIFE INSURANCE	24,357	27,485	37,000	37,000	34,862	37,000	0
Premiums for life insurance paid by the District on employees are included per negotiated agreement.								
9045 FUNCTION SUBTOTAL		24,357	27,485	37,000	37,000	34,862	37,000	0
9050 UNEMPLOYMENT INSURANCE								
9050-800-00-0000	UNEMPLOYMENT INSURANCE	12,208	75,086	30,000	30,000	30,000	30,000	0
On July 1, 1978, the District became liable for unemployment insurance. The District chose to reimburse the unemployment service for actual payments to employees. Statements are received quarterly from the New York State Unemployment Insurance Fund listing claimants.								
9050 FUNCTION SUBTOTAL		12,208	75,086	30,000	30,000	30,000	30,000	0
9055 DISABILITY INSURANCE								
9055-800-00-0000	LONG TERM DISABILITY	2,456	2,698	10,500	10,500	10,500	10,500	0
Premiums for disability coverage on District administrators and maintenance employees are charged here.								
9055 FUNCTION SUBTOTAL		2,456	2,698	10,500	10,500	10,500	10,500	0
9060 HOSPITAL, MEDICAL, DENTAL INSURANCE								
9060-800-00-0000	EMPLOYEE BENEFITS	4,922,879	5,294,722	6,129,507	6,130,780	6,096,731	6,590,454	460,947
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. Also covers the cost of the health insurance rebate for employees who are eligible to opt out of our plan. Employee contributions for health insurance is through payroll deduction.								
9060 FUNCTION SUBTOTAL		4,922,879	5,294,722	6,129,507	6,130,780	6,096,731	6,590,454	460,947
9089 OTHER (SPECIFY)								
9089-800-00-0000	DENTAL INSURANCE	295,856	274,187	383,200	330,927	320,000	383,200	0
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		295,856	274,187	383,200	330,927	320,000	383,200	0

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2009

Fund: A GENERAL FUND

Budget Account	Description	2005-06 Expenditures	2006-07 Expenditures	2007-2008 Initial Budget	2007-2008 Adjusted Budget	2007-2008 Projected Expense	2008-2009 Proposed Budget	Dollar Change
9711 SERIAL BONDS-SCHOOL CONSTRUCTION								
9711-610-00-0000	SERIAL BONDS PRINCIPAL	1,905,000	1,620,000	1,680,000	1,680,000	1,680,000	1,665,000	-15,000
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 bond issues from 1994 and 2005.								
9711-710-00-0000	SERIAL BONDS INTEREST	751,950	871,766	728,328	728,328	728,328	652,628	-75,700
This consists of the interest payments on the refunded bonds as of March 1998 and the 1994 and 2005 bond issues.								
9711 FUNCTION SUBTOTAL		2,656,950	2,491,766	2,408,328	2,408,328	2,408,328	2,317,628	- 90,700
9730 BOND ANTICIPATION NOTES								
9730-600-00-0000	BANS PRINCIPAL	0	600,000	140,000	140,000	0	0	-140,000
9730-700-00-0000	BANS INTEREST	44,322	22,500	30,000	29,586	0	30,000	0
There are no outstanding Bond Anticipation Notes at this time. Funds are included for an interest payment in the event the District needs to borrow to pay a settlement judgment on tax certiorari litigation.								
9730 FUNCTION SUBTOTAL		44,322	622,500	170,000	169,586	0	30,000	- 140,000
9760 TAX ANTICIPATION NOTES								
9760-700-00-0000	TANS INTEREST	34,625	61,917	69,500	69,500	63,378	69,500	0
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		34,625	61,917	69,500	69,500	63,378	69,500	0
9785 INSTALLMENT PURCHASE DEBT								
9785-500-00-0000	IPA TECH	0	0	0	0	0	50,000	50,000
This represents the first payment of a new five year Installment Purchase Agreement for the acquisition of approximately \$250,000 of technology equipment for the instructional program.								

Nyack Union Free School District

Budget Presentation Detail

Fiscal Year: 2009

Fund: A GENERAL FUND

Budget Account	Description	2005-06 Expenditures	2006-07 Expenditures	2007-2008 Initial Budget	2007-2008 Adjusted Budget	2007-2008 Projected Expense	2008-2009 Proposed Budget	Dollar Change
9785 INSTALLMENT PURCHASE DEBT								
9785-600-00-0000	IPA DEBT - PRINCIPAL	334,200	445,747	612,103	612,517	612,517	411,354	-200,749
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	18,016	253,950	174,071	174,071	174,071	164,157	-9,914
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		352,216	699,697	786,174	786,588	786,588	625,511	- 160,663
9901 TRANSFER TO OTHER FUNDS								
9901-900-00-0000	INTERFUND TRANSFER	35,152	35,300	35,000	35,000	0	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		35,152	35,300	35,000	35,000	0	35,000	0
9950 TRANSFER TO CAPITAL FUND								
9950-900-00-0000	TRANSFER TO CAPITAL FUND	128,000	35,000	0	337,000	337,000	0	0
The funds in this code are used when it is necessary to make capital improvements such as a roof or boiler replacement. In 2007-08 funds were appropriated from fund balance by the Board of Education for the districtwide emergency electrical project.								
9950 FUNCTION SUBTOTAL		128,000	35,000	0	337,000	337,000	0	0
Total GENERAL FUND		58,327,463	61,798,634	65,672,220	66,009,220	64,725,972	68,890,160	3,217,940

Selection Criteria